

MANUAL
OF THE
WORKS AUDIT DEPARTMENT
OF THE
OFFICE OF THE ACCOUNTANT GENERAL,
WEST BENGAL.

THIRD EDITION

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MANUAL OF THE WORKS AUDIT DEPARTMENT

CHAPTER I.

CONSTITUTION AND GENERAL DUTIES

1. The Works Audit Department is responsible for the audit of and accounting for those transactions of the Works and Buildings Department and of the Irrigation and Waterways Department of the province of West Bengal which are brought to account by the Divisional Officers of the Departments in accordance with the directions in the Account Code, Volume III and the Financial rules of the Provincial Government. In addition, the accounts of works executed by the Engineering branch of the Public Health Department and of certain works of the Police Department are also audited by the Works Audit Department. The Department is under the control of the Deputy Accountant General, Works, and consists of six sections, four permanent, and two temporary namely,— WM., WA-I, WA-II, WA-III, WA-IV and WA-V. Four sections including WM., are in charge of S. A. S. Accountants and the remaining two sections are in charge of Divisional Accountants.

DIVISION OF DUTIES

Auditor.

2. An Upper Division Clerk is made primarily responsible for the audit of the accounts of one or more divisions allotted to him. He will audit the Monthly Accounts and vouchers and periodical returns received from the divisions and deal with all returns, statements and correspondence connected with the audit. He will post and maintain the Works Audit Register and the Objection Book and compile the departmental classified Abstract of Debts and Remittances. He will also prepare audit notes and objection statements and deal with them when they are returned by the divisional offices. He will further be responsible for dealing with the Inspection Report and Test Audit Note of Works Inspection in respect of his own Divisions, in the same way as he deals with his own monthly audit notes and objection statements. He will himself number and issue all audit notes, rejoinders and objection statements and issue reminders, when necessary. The unofficial cases affecting any particular division and the sanctioned rent statements will also be dealt with by the respective auditors.

Reference Clerk.

3. The Lower Division clerks are responsible for all reference work of the Department including the maintenance of Inward and Outward Registers. They are also the custodians of the current files of the sections to which they are attached.

Superintendent.

4. The Superintendent (S. A. S. or Divisional Accountant) is responsible for the good management and efficient working of his section. He will see that every man in the section is fully employed and that discipline is maintained. He will supervise and review the audit of accounts, the

No. 100.

Procedure for placing of indents for imported goods.

Orders for all kinds of imported stores and equipments are henceforth to be placed on the Director General, Supplies and Disposals, Govt. of India, for arrangement of supply by him. Orders for urgent imported stores and equipments up to the value of Rs. 5,000 only can, however, be placed on the importers direct, if necessary.

(Govt. of West Bengal, Works & Buildings Deptt. No. 2700-A, dated 8th July 1954—Dy. WM-1664, filed in Ble. WA/39 of 1931-32, Vol. VI.)

No. 101.

Rules 231-A and 231-B of the West Bengal Financial Rules, Vol. I, as introduced by Govt. of West Bengal, Finance Deptt. No. 1381-F, dated 13th May 1954, in connection with work-charged establishment will cover general cases and special orders issued by some departments with the concurrence of Finance Deptt. regarding certain classes of work-charged establishment will still be applicable to those departments.

(Govt. of West Bengal, Finance Deptt. No. 1381/2(1)-F/F/1R/17(3)/54, dated 13th May 1954—Dy. W. M.-959.)

posting of Audit Registers and Objection Books, the compilation of the Departmental classified Abstract of Debts and Remittances, and examine the audit notes and objection statements. The review should be conducted in the light of the instructions laid down in paragraphs 353 to 355 of the Audit Manual. The Superintendent is also required to post-review the accounts of Divisional offices in the manner laid down in paragraphs 361 to 367 of the Audit Manual. He will see that all audit notes and objection statements received back from the Divisional Officers are promptly disposed of. All arrears or delay in the disposal of audit notes, etc., should be promptly reported by him to the officer in charge of the branch.

Superintendent WM will supervise and review the consolidation of the monthly accounts of all Divisions, preparation of the consolidated abstracts relating to the heads of accounts pertaining to the Departments of Works and Buildings and Irrigation and Waterways, the maintenance of the various Broadsheets pertaining to the Divisional accounts, and all work in connection with the estt. of Divisional Accountants and Senior Accounts Clerks and also with the Charitable Endowment Funds. He is also required at intervals to conduct post-review of the Divisional Accounts.

5. The distribution of work amongst the auditors is shown in Appendix 'A'. No change in the distribution of work will be made without the written orders of the Deputy Accountant General (Works).

CONSTITUTION OF THE PUBLIC WORKS DEPARTMENT AND CLASSIFICATION OF THE DIVISIONS.

6. In this province the Works and Building Branch of the Public Works Department was separated from the Irrigation and Waterways Branch with effect from the 1st December 1921. The expenditure in both the Departments is 'voted' with the exception of that on residences of His Excellency the Governor, which is 'charged'.

7. A list of the Divisions in Public Works, Irrigation, construction Board and Public Health branches showing the major head under which they are classified is given in Appendix 'B'.

CHAPTER II.

PROCEDURE RELATING TO COMPILATION OF ACCOUNTS BY EXECUTIVE ENGINEERS AND THEIR SUBMISSION TO AUDIT.

8. With a view to bringing the system of audit and accounting of Public Works Department receipts and expenditure into line with the system obtaining in respect of the accounts of the civil departments, the following measures were adopted:—

- (1) Abolition of the system of letters of credit.
- (2) Payment of Establishment bills (Pay, 'Travelling Allowance and Contingent) from treasuries and their incorporation in the general accounts from the treasury accounts.
- (3) Substitution of local audit in place of central audit in the case of certain subsidiary accounts and returns (e.g., Contractors Ledger, Register of rent of buildings, Yearly Register of Stock and annual return of Tools and Plant).
- (4) Introduction of simpler forms omitting various details (e.g., Memo of receipts and charges, Schedule of Transfers and Remittances, List of payments, Schedule docket).
- (5) Earlier closing of the sub-divisional accounts (cash and stores), and
- (6) Compilation of the classified account in the audit office.

Thus it is with regard to works expenditure only that the divisional officers were required to prepare and submit their accounts.

9. The procedure relating to compilation of accounts and to their submission to audit is different in this Province from that described in Chapter IV of the Account Code Vol. III. The procedure as followed in this province has been described in detail in the "Manual of the Public Works Accounts rules issued for the guidance of Public Works Officers in West Bengal".

10. Below is appended a comparative statement of the accounts and forms recommended in the Public Works Account Code and those in use in this State.

Description of Account as per P. W. Account Code	Form prescribed in the P. W. Account Code	Description of corresponding Account in use in this State and submitted to audit	Form in use in this State	REMARKS
1. Schedule of Works expenditure.	Forms 63 & 64	1. List of Payments	A. G. B. No. 363	
2. Schedule of Deposit Works.	Form 65	2. Schedule of Deposits and Schedule docket for Deposit Works.	P. W. A. Form 78 and A. G. B. Form 365	

Description of Account as per P. W. Account Code	Form prescribed in the P. W. Account Code	Description of corresponding Account in use in this State and submitted to audit	Form in use in this State	REMARKS
3. Schedule of Takavi Works,	66	3. Schedule of Takavi Advances.	A. G. B. Form 364	
4. Schedule of debits to Stock.	72	4. List of payments and	A. G. B. No. 363	The schedule docket shows both debits and credits and the net charge to stock as per list of payments.
5. Stock Account	73	5. Schedule docket for Stock.	A. G. B. No. 365	
				(Classified account of receipts, issues and balances of stock Part I of Form 73 is kept in the stock abstract book.)
6. Schedule docket	61	6. Schedule docket	A. G. B. Form 365	The Local Schedule docket shows "Total outlay" to end of Month" as well which is not shown in the list of payments.
7. Schedule docket for percentage recoveries,	62	7. Statement of percentage charges.	P. W. A. Form 62	
8. Schedule of rents of Buildings and Lands	75	...	...	Not submitted.
9. Register of rents of Buildings and Lands	49	...	P. W. A. Form 49	Audited locally.
10. Statement of rents recoverable from pay bills.	48	...	P. W. A. Form 48	Do.
11. Register of Revenue realised.	46	11. Register of Revenue realised.	Form 46	
12. Schedule of $\frac{\text{debits}}{\text{credits}}$ to Remittances.	77	12. Schedule of $\frac{\text{debits}}{\text{credits}}$ to Transfers and Remittances between divisions and with other departments and Provinces.	A. G. B. Form 362	
13. Schedule of $\frac{\text{debits}}{\text{credits}}$ to Miscellaneous Heads of Account.	76	13. Schedule of $\frac{\text{debits}}{\text{credits}}$ to Miscellaneous Heads of Account.	A. G. B. Form 362 (a)	
14. Deposit Register	67	14. Deposit Register	67	
15. Schedule of Purchases	68	15. Schedule of Purchases	Form 68	Office copies and fair copies are prepared in the same form and detail.
16. Schedule of Miscellaneous advances.	70	16. Schedule of Miscellaneous advances.	Form 70	
17. Schedule of Deposits	78	17. Schedule of Deposits	Form 78	
18. Schedule of London Stores.	71	18. Schedule of London Stores	Form 71	
19. Classified Abstract of expenditure.	Form 74	...	...	Not submitted.

Description of Account as per P. W. Account Code	Form prescribed in the P. W. Account Code	Description of corresponding Account in use in this State and submitted to audit	Form in use in the State	REMARKS
20. Monthly Account .	80	20. Memo of Receipts and charges.	A. G. B. Form No. 361	
21. Schedule of Monthly Settlement with Treasuries.	51	...	...	Not used. (Consolidated Treasury receipts and certificates of issues from Treasuries serve the purpose.)
22. Account of receipts and issues of Tools and Plant.	Forms 13 & 14	22. Account of receipts and issues of Tools and Plant.	Forms 13 & 14	
23. List of Accounts submitted to audit.	Form 83	...	...	Not used. (A simple forwarding endorsement is recorded on the Memo. of receipts and charges.)
24. Contractor' Ledger .	48	...	Form 48	Audited locally. Extract (Form 82) not submitted monthly.

Audit of Tools and Plant.

11. The Divisional Officer should submit with his monthly accounts a copy of Forms Nos. 13 and 14 relating to Tools and Plant of each sub-division under him.

These forms should be complete in respect of the source of receipt, reference to voucher number and schedule docket, name of division or person to whom issued, etc., etc., so as to be susceptible of complete audit.

When an amount is shown in a schedule docket against vouchers below Rs. 25, which are not submitted to audit, the specific petty articles purchased cannot be checked in the absence of the vouchers. But it should be seen in audit that articles approximating in value to the amount shown in the schedule docket are brought on to the returns.

Receipts (*i.e.*, vouchers) obtained from other divisions or sub-divisions in support of articles issued to them need not be submitted with the monthly accounts, but should be retained in the divisional office. Such issues will be audited by checking them with the corresponding receipts shown in the returns of the divisions and sub-divisions concerned, and any omissions or discrepancies taken up in Audit Notes. But all articles written off or sold should be supported by sanctioned survey reports.

(Vide A. G. B's. No. W.A.-223, dated the 16th May 1925.)

(NOTE.—The introduction of the above procedure was considered desirable for the following reasons. The system of detailed audit of the annual returns of Tools and Plant in course of local inspection is not only a very labourious business which takes up an amount of time at an inspection which is not commensurate with results, but the check itself is also defective to some extent, *e.g.*, in respect of transfers between divisions. Under the procedure detailed above all errors and omissions noticed will be set right during the course of the year instead of being dealt with at the time of the inspection.)

Submission of divisional accounts to audit.

12. The due date for despatch of the monthly accounts to audit is the 5th of the month following that to which they relate. In the case of the accounts for March the due date is the 8th. Accounts will be sent, complete in all respects, under an endorsement on the Memo. of receipts and charges.

In order to enable the Executive Engineers to compile and submit their accounts in time, sub-divisional accounts (both cash and stores) are to be closed on the 25th of each month except in the month of March when they should be closed on the 31st.

The Accountant General may require the Divisional officers to close their cash and stock accounts before the end of the month to enable them to submit the Divisional accounts to audit earlier than the 5th of the following month, where this course is found necessary, *e.g.*, when Puja or other holidays fall on the beginning of the month of submission.

(C. C. A's. letter No. T./1582-Admn./574-29, dated the 3rd October 1929-Dy. Adg. 688.)

CHAPTER III.

AUDIT PRINCIPLES AND ARRANGEMENTS.

13. In exercise of the powers conferred by sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936, the Governor of Bengal after consultation with the Auditor General of India has been pleased to make the following regulations:

Regulations.

The Auditor General of India shall audit all such receipts and accounts of stores and stock of different departments of the Government of Bengal as have hitherto been audited by him.

The Auditor General of India shall continue to conduct such audit in accordance with such rules and principles as have hitherto been in force.

(*Vide* Bengal Government, Finance Department, Notification No. 68 T. F. dated the 5th May 1937, copy received with the Auditor General's endorsement No. 581 Reforms/K.W. 44-37, dated the 18th May 1937, Dy. India 584/TM-372, Office Order No. 373, dated the 29th July 1937.)

Audit of sanctions.

14. Ordinarily the sanction to expenditure should be examined in the audit sections with reference to the rules regulating the financial powers of the sanctioning authorities concerned. In doubtful cases, however, the gazetted officer in charge of the sections may take the advice of the Higher Audit Section, which in turn should obtain the orders of the Accountant General, if it cannot decide the case itself.

All sanction to expenditure after audit should be noted in the Audit Register or other records against which the audit of the expenditure will be conducted and the entries will be attested by a member of the superintending staff.

NOTE.—When scrutinizing sanctions to expenditure, the Superintendents should see that the requirements of Articles 58 to 70 of the Audit Code have been satisfied and record a certificate "sanction accepted" on the letters conveying the sanctions. In doubtful cases, the orders of the Gazetted Officers in charge should be taken.

(Office Order No. 407, dated the 6th November 1925.)

For auditing the expenditure on a work, it is essential that there should exist a technical sanction of competent authority to a detailed final estimate of cost. The audit office is generally not concerned with the administrative approval of the department concerned except in the case of civil works of the Central Government for which the administrative approval of the Government of India or of officers of central departments not under the control of the Local Government, is necessary under rule, where the audit office is required to see (1) that such approval has been communicated to audit and (2) that, if the amount of the technical sanction exceeds the amount of the administrative approval, the excess has been approved by competent authority. In this connection attention is invited to Rule 12 of the Book of Financial Powers under which expenditure upon an original major work (Central) requires the previous sanction of the Finance Department.

Substitute the following for the first two sub-paragraphs of paragraph No. 14 of the W. A. D. Manual and the Note thereunder :—

In the audit of sanctions and orders, the instructions contained in Articles 38 to 70, Audit Code must be observed. All sanctions must be accepted by the Branch Officer and where necessary by higher officers. Where the sanction or order relates to delegation of financial authority or the issue of new financial rules or variations in the existing financial rules, it should not be finally accepted in audit until it has been submitted to the D. A. G. (W) or A. G. All important cases including all orders of financial authority should be submitted to the Accountant General.

A rubber stamp "Audited and Admitted" must be affixed on all sanctions to expenditure accepted in audit over the signature of the Branch Officer. The section concerned should audit the sanction and if it is in order, submit it after affixing the stamp mentioned above to the Branch Officer in the relevant file. If the Branch Officer also accepts the sanction, he will put his signature on the said encasement in rubber stamp.

Whenever any sanction accorded by the State Government is challenged in audit—it should at once be sent to Higher Audit Section along with the notes and a statement of grounds on which the sanction is objected to for inclusion in the register of insufficient sanctions and further pursuance.

When, however a sanction of subordinate authority is challenged, the fact should be entered in a separate register of insufficient sanctions to be maintained in the sections concerned and the disposal of the objection watched through that register, a separate page being set apart for recording the disposal of such item.

The registers maintained in the Sections should be submitted on the 12th of each month to the Branch Officer concerned with a certificate recorded thereon over the dated initials of the Superintendents that all orders and sanctions received in the section upto the 25th of the preceding month have been duly scrutinised and accepted in audit or challenged as the case may be. The register should also be submitted to the Accountant General through Dy. Accountant (W) on the 15th of the 3rd month.

Each sanction after it has been accepted in audit by the Branch Officer in the manner as aforesaid, should be entered in the relevant audit Register and the entry attested by the dated initials of the Superintendents. The Superintending staff is responsible for seeing that no file order on a sanction is signed until the same has been duly examined by the Branch Officer.

[A. G.'s Orders, dated the 23rd November 1953 on the notes of D. A. G.(C), dated 21st November 1953 and Para. 369-A, T. A. D. Manual, Vol. I.]

Audit of Appropriations.

15. The audit of orders of appropriation and reappropriation as required under Article 163 of the Audit Code, is conducted by the Budget and Appropriation Sections. After the orders are scrutinised and passed they are sent to the Works Audit Branch for note in the Works Audit Registers.

Audit of expenditure against appropriations.

16. The Auditor and the Superintendent are responsible for checking the progress of expenditure against appropriations in respect of all works or items of expenditure the appropriations for which, whether individually or by groups, are sanctioned separately for each division.

The Works Audit Department is not responsible for the check of expenditure against the grants for the whole Province. This is done by the Appropriation Section.

Audit of expenditure against grants for Provincial minor original works.

17. As the departmental officers administering the grants are responsible for keeping the expenditure within the allotment, it has been decided to dispense with the detailed central audit of expenditure against the allotment for individual provincial minor original works of the Works and Building and the Irrigation and Waterways Departments with effect from 1933-34. In respect of the minor original works of the Public Works Department, the Heads of Departments will communicate to audit monthly the lump sum allotments and withdrawals under the respective minor heads division by division instead of by individual works as hitherto done. As regards reserves held at the disposal of Government in the Public Works Department the reappropriations to or from such reserves will not only be communicated to this office in individual cases as soon as made but will also be included in an aggregate in a monthly statement which will show all allotments made out of the reserves.

Accordingly in the case of such works the audit against allotments for individual works should be conducted by the Divisional Accountants.

(B.G., F.D., No. 1207-F.B., dated the 13th March 1933, Dy. G.B.-13027 W.M.-2695.)

18. Expenditure on 'Suspense' should be watched against appropriation in the same way as expenditure is watched against grants under other heads, i.e., that all likely savings should be surrendered and all likely excesses covered by appropriation.

(B.G., P.W.D. No. 3465-66-A., dated the 3rd July 1936, Dy. W.M. 873.)

19. All allotments by Government should be shown in the monthly major and minor works returns of the Superintending Engineers.

(B.G., P.W.D., No. 201 T./A., dated the 12th October 1936, received with No. 202 T./A., dated the 12th October 1936, Dy. G.B. 11221/W.M. 1832.)

20. In auditing expenditure on works, the General Principles and Rules laid down in chapter 3 of Sec. III of the Audit Code should be observed.

CHAPTER IV.

AUDIT OF ACCOUNTS.

Preliminary Examination.

21. The first step to be taken on receipt of the divisional monthly accounts in this office is to see that the memo. of receipts and charges with all the supporting schedules and vouchers has been received complete. If any documents be wanting, they should at once be called for by a special letter.

. If any division is habitually late in the submission of accounts or submits accounts in an incomplete state, the matter should be brought to the notice of the Superintendent Engineer of the Circle.

In the case of the following Divisions which are excluded from the scheme of relaxed audit described in Appendix "C", the vouchers after preliminary examination of the accounts, should be submitted every month with the voucher selection book to the officer-in-charge for selection of vouchers to be checked (10 per cent. of the vouchers exclusive of the final bills of running accounts series which should, however, be checked cent. per cent.).

1. Western Electrical Division.
2. Calcutta Electrical Division.
3. Public Health Engineering West Circle.
4. Kanchrapara Area Development Division.
5. Public Health Engineering East Circle.
6. Construction Board—South (Relief and Rehabilitation Department).
7. Construction Board—North (Relief and Rehabilitation Department).
8. All Construction Divisions.

In the case of the other Divisions also which come under the scheme of relaxed audit, the above procedure should be followed in respect of the month's accounts selected for detailed audit.

22. When a new Division is formed, the Superintendent of the Section concerned, should take orders of the Accountant General whether the accounts of the Division should come under relaxed audit or not

General rules regarding detailed audit.

23. The audit of the monthly accounts by the auditor and review by the Superintendent and the Gazetted Officer should be conducted in the light of the instructions contained in the Part III of the Audit Manual. The following paragraphs are, however, supplementary to the general directions contained in the Audit Manual.

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24. All the items of receipts and disbursements shown in the monthly account having been tested, the two totals of the account should be checked arithmetically; if they agree with each other the account is proved and should be passed for an amount equal to the total of the column for "Disbursements" exclusive of the closing cash balance, an audit enforcement stating the amount passed both in words and figures being recorded in red ink for the signature of the Gazetted Officer.

Monthly account to be signed by the Divisional Officer.

25. As a rule, the monthly account (memo. of receipts and charges only) should be signed by the Divisional Officer but in cases where this cannot be done, a report of scrutiny of accounts in Form 84 will be required of him. Until this report is received together with a duplicate copy of the memo. of receipts and charges duly signed by the Divisional Officer, the accounts will not be passed finally. 254. - 11. 65

Audit of Vouchers, Schedule Dockets and Schedules of Accounts.

Audit of Schedule Docket.

26. The charges in the schedule dockets will be checked with the vouchers which accompany them. The principal points to be looked into in auditing the schedule dockets and the charges against works are:—

- (1) that all the vouchers, transfer entry orders, sale accounts and survey reports enumerated on the dockets and which have to be submitted, are forthcoming,
- (2) that necessary particulars of all cash refunds are given and do not indicate any financial irregularity.
- (3) that there are no irregular or unauthorised charges to a work and that specific financial sanction exists for special charges,
- (4) that in the case of works establishments each such establishment has been duly sanctioned by competent authority,
- (5) that the net charge of the month is arithmetically correct and agrees with the corresponding entry in the list of payments and that the total outlay to end of the month agrees with the progressive total as brought out in the Works Audit Register.

Audit of Vouchers, Contract Certificates, etc.

27. In auditing vouchers, the following points should be looked into. It should, however, be noted that vouchers which fulfil the essential requirements may be accepted in audit, though not drawn up in the prescribed form.

In the case of vouchers generally, it should be noticed—

1. That they are in the prescribed form properly filled up and headed and that they are duly received by the payees and in original, that a brief abstract is given in English under the signature of the Drawing Officer on all purely vernacular vouchers and that vernacular signatures are transliterated, also that sub-vouchers contain notes of dates of payment.
2. That they are for current and specific claims and that the periods to which the payments relate and the allocation of the charge are clearly shown upon the vouchers.
3. That the details work up to the totals and that the totals are in words as well as in figures.

Insert the following as a new paragraph 25A :—

Pre-Audit of expenditure on works costing more than Rs.5,000 executed by Civil Officers.

25A. For pre-audit of bills for works mentioned above, Measurement Books and extracts of Contractor's Ledger Accounts need not be called for by Central Audit. The bills may be passed provisionally for payment on the certificate of the Drawing Officer relating to Measurement Book and Contractor's Ledger. The following pre-audit checks which are applied to post-audit to the vouchers received in Central audit should, however, be applied before payment *vide* Chapter 19 of the Audit Manual.

- (1) Linking and checking up with previous running account bills.
- (2) Checking with the schedule of rates or contract documents, if any.
- (3) Checking with reference to any special sanctions if necessary under the rules.

These checks should also be supplemented by local audit with the initial accounts maintained by the Department.

The above procedure may be followed for as long as the pre-audit payment work at Calcutta is being conducted in the Office of the A. G., West Bengal.

[C. A. G's letter No. 475-Admn. II/45-53, dated the 7th April 1953—(Dy India 244 TM81) as amended by No. 2-Admn. II/45-53, dated the 6th January 1954—Filed in Bundle TM./18-58 of 1952-53.]

4. That they are signed by the officers responsible for the accuracy and the propriety of the expenditure in all necessary places.
5. That they bear a pay order signed by the responsible disbursing officer.
6. That they are stamped "Paid" in cases where they are not drawn in P.W.A. Form Nos. 24 to 28 and do not bear the duly attested payment certificates.
7. That the nature of the charge is one which may rightly be made against Government and against the work of service to which debited.
8. That the outlay is fully detailed and that quantities are always given of work done and of materials supplied.
9. That the rates paid agree with contract agreements sanctioned by authorities higher than the Divisional Officer, copies of which have been received in the audit office.
10. That there are no erasures, and that any alterations in the totals are attested by the officer concerned as well as by the payee as many times as they are made.
11. That stamps are affixed to all vouchers for sums in excess of Rs. 20 and that they are punched (see Para. 7 of S. R. 34 of Bengal Financial Rules and the Subsidiary Rules under the treasury orders.)

NOTE.—The net amount (and not the gross amount) involved after making all deductions (fund deductions, recovery of advances etc.) should be taken into consideration for determining whether a receipt should be stamped or not.

(Vide Auditor-General's letter No. 706-Admn.-215-23, dated the 17th April 1923, Dy. No. A.D.G. 70.)

12. That the signature of the payee is witnessed when made by a seal or by a mark and also in all cases, when he is not well-known and is paid in cash.
13. That no payment is made on a voucher or order signed by a subordinate instead of by the head of the office himself or on a voucher or order signed with a stamp or in pencil.
14. That the acknowledgment is for the full amount when a bill is satisfied partly by cash and partly by stores supplied.

In connection with final payments on running accounts—

15. That the appropriate form for final payment was used.
16. That the payees have added, in their own handwriting, words to the effect that the payment is in full settlement of all demands. If, however, the contractors refuse to give such an acknowledgment, it is not necessary to insist on obtaining it.

In the case of bills for purchases—

17. That the orders as to the purchase of articles of English and Indian manufactures have been observed, and all irregular purchases of English articles placed under objection.

18. That the receipt of the stores in good order is signed by the responsible officer and that they were promptly accounted for.

In the case of running account bills—

19. That the number and date of the immediately preceding bill are noted. In token of the check of the correctness of all up-to-date and other figures which are dependent upon the entries in the previous bill the auditor should note on that bill (with his dated initials), the number and date of the bill under audit and on the latter he should set his initials in red ink against the reference to the former quoting reference in each case to the schedule docket with which the bill in question was submitted.

20. That the name of the work is correctly given according to the sanctioned estimate.

In the case of bills for supplies against Industries & Supplies Department orders—

21. That no charges are paid or passed in Audit for stores purchased through the Industries and Supplies Department unless the Debits for them are passed on through the Exchange Account by the Audit Officer, Industries and Supplies Department.

(Auditor General's letter No. 701-Admn.II/205-33, dated the 20th November 1933. Dy. India 1454-TM2314.) 27-A-62

Checking of rates of vouchers with the Schedule of rates.

22. In respect of payments to contractors on contracts sanctioned by the Divisional or Sub-Divisional Officers, the rates allowed should be checked with those in the schedule of rates in Central audit. The check should be confined to those vouchers which are selected for check of arithmetical calculations to the extent of 10 per cent. under Serial No. 10 in paragraph 13, Audit Manual; but it should invariably be applied to all final running account bills. The check should be applied to the vouchers of those monthly accounts which are not selected for relaxed audit.

The check is necessary, firstly to comply with the provisions of Article 86 (i), Audit Code, namely, to ensure that the rates paid for work done or supplies made are in accordance with any scale or schedule prescribed by competent authority; and, secondly, to ensure detection of individual abnormalities in rates paid, as laid down in Article 88 *ibid*.

(Auditor General of India's letter No. T-925-Admn./205-40, dated the 15th September 1941. Dy. India 2057/WM-1465, dated the 18th September 1941, filed in Bdle. WA-39 of 1931-32.) 42-59

Audit of Lists of Payments.

23. The expenditure on works under different major, minor and detailed heads is shown separately in the list. The expenditure on Military works, which are adjustable under exchange account heads is shown in a separate list.

The points to be attended to in checking these lists, are noted below.

Outlay of the month should correspond with the amounts entered in the schedule dockets. The figures representing the value of stock materials

issued to works as shown in the lists against the respective works should agree with the relevant entries in the schedule dockets.

That the percentage charges for Establishments, Tools and Plant and Accounts and Aud't are correctly assessed, where leviable and agree with the amounts shown in the schedule docket for percentage recoveries.

The total as per list of payments should agree with the figures shown in the memo. of receipts and charges.

Schedule Docket for Stock.

30. The debits in the schedule docket should be checked with the cash vouchers and as regards adjustment entries with the corresponding credits in the schedule of "Purchases" or the schedule docket for the work from which the materials have been transferred.

The credits relating to "Issue to works etc.," should be agreed with the relevant entries in the lists of payments and all the schedule dockets of the month and the remaining issues should be traced from the several accounts as indicated in the form.

In cases of manufacture operations and other works connected with stock, it should be seen that the estimate is sanctioned by competent authority.

Register of Revenue.

31. Usually a separate register is submitted for each major head and for each project in the case of work for which a separate Revenue account is kept. The classification of the receipts under the major, minor and detailed heads should be carefully checked. Authority, if any, required, e.g., in the case of sale of buildings or Tools and Plant or refund of revenue should be called for, if not received.

Rents of buildings.—This is not susceptible of check in the audit office. The necessary check is conducted locally during test audit inspection.

Miscellaneous.—It should be seen that the items credited to this sub-head are legitimate ones.

Schedule of transfers and Remittances between Divisions and other Departments and Provinces.

32. In the audit of the remittance transactions appearing in the schedules of debits (and credits) relating to Adjusting Account between Central and Provincial Governments, Inter-Provincial Suspense Account and Remittances, it should be seen first of all,

- (1) that transfer adjustment is permissible in respect of each item,
- (2) that advices and acceptances of transfer, Public Works Account Forms 55 and 56, have been exchanged by divisional officers with the parties concerned, only in the cases in which this is authorised and that acceptances of transfer debit and advices of transfer credit have been submitted in support of the original debit and credit items respectively,
- (3) that the necessary authority of the audit office exists and has been quoted in all cases where necessary,
- (4) that transfers on account of the cost of work done by Divisional Officers for other parties are supported by detached 'List of Payments and where necessary with supporting Schedule Dockets.

- (5) that transfers on account of revenue realised for the departments whose works are carried out as a standing arrangement *vide* para. 439 of the Audit Manual, are supported by detailed schedules in the prescribed form 'Form P.W.A. 9'.

The special points, also requiring attention, in respect of each class of transactions, are noted below:—

(a) *Transfers between Public Works Officers.*—In respect of transactions falling under this head, *viz.*, transactions between different divisions in the same province each auditor is responsible that, for every debit or credit, either the corresponding credit or debit has been brought to account (in the same month or in an earlier month) or the auditor of that division has been warned to watch that it is brought to account in due course. With this object, transfer transactions of this class appearing in all the divisional schedules (debit as well as credit) of a month should be paired, auditors being required to write the word "Agreed" in red ink against the entries in each other's schedules.

For items which cannot be paired, the procedure should be as follows:—

- (i) If the corresponding entry appeared in an earlier month, the auditor concerned should certify this by writing the words "Adjusted in....." against the entry in the schedule under audit.
- (ii) If the corresponding entry is still awaited, the auditor concerned should keep a suitable note in the register maintained for the purpose to aid him in watching it and in token of this, he should write the word "Noted" against the entry in the schedule under audit.
- (iii) Items awaiting response should be reviewed monthly, and if any of them remain unsettled for more than two months, steps should be taken, in correspondence with the divisional officers concerned to get them either responded to or withdrawn before the close of the year. Before the final accounts for March are audited, great care is required in the adjustment of all outstandings so that no item of transfer in the year may remain unresponded to in the accounts of the year.

(b) *Public Works Remittances.*—The head "Public Works Remittances" comprises the following three divisions:—

- I. Remittances into Treasuries *i.e.*, cash remitted by officers of the Public Works Department to treasuries in account with the same Accountant General.
- II. Public works cheques, *i.e.*, cheques drawn by officers of the Public Works Department on treasuries in account with the same Accountant General and cashed, at those treasuries

N.B.—The transactions under these two heads are, however, not shown in the Remittances schedule. They are entered direct in the memo. of receipts and charges and verified with the details furnished (on the back of the form and the treasury receipts submitted.)

III. Other remittances.

Under this head will come transfer transactions between officers of the Public Works Department on the one hand and officers of the civil departments in account with the same Accountant General, on the other. This head is sub-divided into:—

- (a) Items adjustable by civil officers, and
- (b) Items adjustable by Public Works Officers.

Transactions pertaining to non-Public Works heads of account, which originate in the accounts of Divisional Officers of the Public Works Department, but under the rule cannot be adjusted under those heads by Divisional officers in their schedule of Adjusting Account between Central and Provincial Governments, Inter-Provincial Suspense Account or Miscellaneous Heads of Account (*vide* Note 2 below Article 225 of the Account Code, Volume III), are classified under head (a) of "Other Remittances". But when a transaction relating to the Public Works Department originates in the civil section of the accounts whether on the authority of treasury or other Departmental account rendered to the Accountant General or on the authority of the settlement or Exchange Accounts received by him, and it is not classified under one of the Public Works revenue or expenditure heads, transactions under which are permitted to be adjusted direct on the Accountant General's Books, it is debited or credited, as the case may be, to "Other Remittances" under head (b). The items under head (b) are always responding items and should appear in the divisional accounts only on the authority either by a special intimation given by the Accountant General or of a general agreement sanctioned by him.

Inter-Governmental adjustments.

33. In Provincial Divisions, all transactions other than those of Railway originating on behalf of the Central Government should be classified initially under the appropriate central head of account but in the compiled accounts they should be collected together under the head "Adjusting Account between Central and Provincial Governments". Transactions originating in Provincial Divisions on behalf of other Provincial Governments should be classified initially and finally under the head "Inter-Provincial Suspense Account—Government of.....". Similarly all transactions originating in a Provincial Division on behalf of a Railway should be classified initially and finally under the head "Adjusting Account with Railways....."

34. Paragraph 438 of the Central P.W.A. Code requires that when the transaction originates in another division or department, the responding transfer should, as a rule, not be made until receipt of intimation of the original debit or credit, but exceptions to the rule, may be authorised by the Accountant General in respect of transactions of any class. In the following cases the Accountant General, Bengal, has authorised exceptions to this rule and adjustments will, therefore, be made in advance under the heads noted against them:—

- (1) Transactions with the Civil Departments *e.g.*, supply of Jail articles, Recovery claims, Forest supplies and transactions with the treasuries in West Bengal and Imperial Bank of India, under the head "S Remittances—Public Works Remittances—III (b)—Items adjustable by Public Works Officers".
- (2) Debits on account of rents realised by Disbursing or Audit Officer of other Audit Circle which may be adjusted through the head "P.W. Remittances".

(A.G.B.'s circular No. W.A.-549, dated the 3rd August 1917, and No. W.A.-1106, dated the 4th October 1923 and Auditor General's No.....)

Procedure relating to settlement of transactions involving inter-departmental adjustments.

35. In order to expedite inter-departmental adjustments, it has been decided that debits on account of supplies made or services rendered by one department of Government to another should be raised in anticipation of the acceptance of such debits by officers to whom the supplies are made or services rendered. The following instructions in this connection should be observed:—

- (a) All the transactions of a month, including those for which acceptances are not received in time, should be included by the supplying officers in the monthly statement sent to the audit office for adjustment.
- (b) All the items included in the monthly statement will be adjusted by the audit office, the adjustment of the items in respect of which accepted invoices are not received with the statement being treated as provisional.
- (c) Full particulars of the departments or officers supplied and of the heads of account to which the charges are to be debited should be shown in the monthly statement by the supplying officers. Departments or officers requisitioning for supplies or services should note complete classification on their requisitions.

The receiving department or officer should not spread his adjustment over several bills but should enter them in one bill at the end of the month; the supplying officer's voucher and the receiving officer's bill being squared against one another at the time of reconciliation of the departmental accounts at the end of the month.

(B.G., F.D., No. 5003-F.B., dated the 4th June 1940, Dy. TM/585, dated the 20th June 1940, Bundle TM/13 of 36-37, Vol. III.)

NOTE.—In the case of transactions affecting the works or stock accounts of the C. & W. Department the adjustments should be made in the divisional accounts instead of in the audit office. No monthly statement need be sent to the audit office in such cases.

36. *Recoveries of expenditure.*—Under this minor head, come “percentage charges for Tools and Plant”, “sale-proceeds of Tools and Plant”.

Refunds of revenue.—Refunds of revenue should be treated as disbursements and adjusted under the head “Deduct refunds”. They should be taken in reduction of the total revenue receipts under the major heads concerned.

The existing procedure governing the disbursement, accounting and audit of payments of refunds will not be affected in any way by the decision not to treat them as expenditure subject to appropriation or vote. Though refunds will continue to be shown under deduct heads on the receipt side of the Accounts they will, in essence, be of the nature of disbursements under deposit heads for the audit of which the Auditor General will be responsible under paragraph 13 (i) (ii) of the Accounts and Audit Order (Reproduced in para. 3 of the Audit Code).

(Auditor General's No. 528-Reforms/37-35, dated the 15th December 1936. Dy. India 2089/A.P.1032.)

Schedule of debits and credits to miscellaneous head of Accounts.

37. In auditing this schedule, it should be seen (1) that the receipts or disbursements do not pertain to any other schedule, (2) that the transactions fall under the classes which have been authorised to be dealt with finally in the works audit section and (3) that items representing expenditure on District Fund and Local Loan Works are supported by details in schedule dockets.

Schedule of purchases.

38. It should be seen (1) that the items are classed separately under the two headings (a) purchases for stock and (b) purchases for specific works, (2) that all items are current and are for bills payable for articles received or for value of supplies to be paid through a transfer, remittance or exchange account and (3) that there are no debit items.

Schedule of Miscellaneous P. W. Advances.

39. It should be seen (1) that the transactions are correctly divided into classes as laid down in paragraph 855 of the Central Public Works Account Code, (2) that no charges are debited to this account on the ground of absence or insufficiency of sanction or appropriation except in the case of deposit works on which expenditure has been incurred in excess of the amount deposited, (3) that all items are current and are recoverable or adjustable, (4) that there are no credit items, and (5) that items which indicate either a disregard of any financial rules or losses, retrenchments and errors awaiting adjustment are registered in the objection book.

London Stores.

40. It should be seen (1) that the items represent nothing else than charges (English or Indian) upon stores imported from Europe and (2) that all items are current.

NOTE.—Pending settlement of question of pooling accounts of Indian and London Stores Departments for calculating departmental charges Government of India provisionally sanction continuance of existing rate of 3 per cent. surcharge and 1 per cent. for inspection only.

(Vide Govt. of India, Deptt. of Industries and Labour, telegram No. S-482, dated 6th April 1932, copy received with G.I., F.D., No.D. 4642-F.139, dated 2nd August 1939, Dy. India 1277/Bk. 419, dated 11th August 1939.)

The consolidated surcharge of 3 per cent. levied by the Director General of Stores, India Store Department, London, for Departmental expenses includes a provision of 1/10 per cent. (i.e., 2s. per £100) for marine insurance which is intended to cover losses through ordinary marine risks. It does not include any provision for war risks and the Government of India therefore agree with the High Commissioner that any loss or damage which may result from war risks must be borne by the authority in whose behalf the purchase was effected.

(G.I., Deptt. of Commerce letter No. 40-S. & I. (I)/39, dated 24th July 1939, to all Provincial Govts. and the Govt. of Burma copy received with G.I., Fin. Deptt., No. D. 4642-F., dated 2nd August 1939; Dy. India 1277/Bk. 419, dated 10th Aug. 1939.)

Schedule of Deposits

41. The points to be looked into are:—

- (1) That the items are classified as laid down in paragraph 388 of the Central Public Works Account Code.
- (2) That necessary details and schedule dockets are furnished in respect of deposit works and that works expenditure and percentage charges are shown separately.

The special points requiring attention in the audit of this schedule for March are:—

- (1) That lapsed and confiscated deposits have been duly credited to Government.
- (2) That the schedule is accompanied by an account of interest bearing securities in P.W.A Form 86. This should be checked in detail and in respect of the balances at the close of the year, the necessary certificates of the divisional officer or the sub-divisional officers, should be obtained.

Takavi works advances.

42. The expenditure on takavi works is detailed in the schedule dockets which after check should be entered in the works audit register.

The principal points to be looked into in auditing this account are:—

- (1) That the estimates have been duly approved and sanctioned by the Collector of the district concerned.
- (2) That the expenditure on the works is adjusted on completion of the same or on the prescribed date in the case of ordinary maintenance work by debit to the head "R-Loans and advances by Provincial Governments—Advances under special laws" in the schedule of debits to miscellaneous heads of account, duly supported by the certificate of expenditure accepted by the Collectors concerned.
- (3) That the unadjusted balance at the end of a year, at debit of this account, consists of the current expenditure on works in progress.
- (4) That each year's balance is kept distinct and separate by districts in the account.

Vouchers or accounts audited to be so marked.

43. After check, every voucher or account should be enfaced in red ink with the word "Audited" over the initials of the auditor and in the case of vouchers, if the calculations have also been tested arithmetically, the clerk who checked them should certify the fact by writing the word "Computed" over his initials. If any objection is taken in audit to a voucher or to any item in a schedule or other account a note of the objection should be recorded thereon in red ink in sufficient fullness to make it readily understood.

Audit of Completion Reports

44. On receipt of a completion report or statement (Public Works Account Form 44 or 45), *vide* paragraph 294 of the Central Public Works Account Code, the amounts of estimate and expenditure noted therein should be verified with the figures recorded in the Works Audit Register,

and the document should be forwarded to the Superintending Engineer for disposal. That officer should be asked to forward it to the Chief Engineer if he is not himself empowered to deal with the excess. The receipt of the necessary sanction should be watched through the objection book. Every report before despatch from office should be noted in the Works Audit Register against the work concerned.

Check of classification of vouchers of the Works Audit Department for over Rs. 5,000 by the Gazetted Officers in charge.

45. The vouchers of the Works Audit Department for amounts exceeding Rs. 5,000 should be reviewed by the Gazetted Officer in charge with a view to check the classification on them under note 2 to clause I of Paragraph 358 of the Audit Manual. It has been held that the intention clearly was to have a universal rule for vouchers relating to all classes of expenditure, and not to make any distinction between vouchers in the T.A.D. and those of the W.A.D. for the purpose of review.

(C.C.A.'s letter No. 1218-Adm.-C./120-31, dated the 26th August 1931, Dy. No. India 821/W.A.-I./745.)

Post Review of works expenditure.

46. In regard to the post review of the audit of works expenditure the following procedure should be observed in future:—

(1) The accounts of Executive Engineers and other Public Works Disbursing Officers will be divided into 24 units.

(2) The review work will be divided equally between the Gazetted staff and the Superintending staff as laid down in Para. 361 of the Audit Manual.

The units reviewed by the Superintending staff in one year should not be reviewed by them in the subsequent year but taken up by the Gazetted staff.

(3) A simple register will be maintained showing the units allotted for review to the respective officer or superintendent.

This register will be in the personal custody of Superintendent W.M., who will place it before the Deputy Accountant General on the 24th of each month for selection of the units to be reviewed. The accounts should be submitted for review within three days from the date of selection and the review should be completed by the end of the following month.

The date of completion of review should be ascertained from the report of review and noted by the Superintendent, W. M. Section, in the Register for selection of accounts for review maintained in that section and by the Superintendent of the section concerned in the sectional Calendar of Returns. Any failure to complete a review within the prescribed time-limit should be reported to the Accountant General as an item of arrears through the monthly report on the state of work of the section in charge of the reviewing Superintendent and of W. M. Section as regards the Gazetted Officer's review. The Register showing the results of review should be submitted to the Accountant General through the D.A.G. (Works) within 7 days of completion of review (Paras. 363 and 367 of the Audit Manual).

(Inspecting Accountant's objection memo. No. 17, dated 22nd December 1934 of W. M. Section and Office Order No. 367. dated 12th February 1935.)

(4) The reviewing officer should subject the complete accounts and vouchers to a careful test audit. The scale fixed for the check is as follows:—

- (a) For Gazetted Officers.—The same as that fixed for the current review by the Superintendent (*vide* Paras. 353 and 354, of the Audit Manual) and one-half of the review work should be devoted to a recheck of the review which has already been done by the Superintending staff.
- (b) For Superintending Staff.—Complete re-audit of the work done by the Auditor, without a recheck of the review which has already been done by the Superintending staff.

(*Vide* Para. 362 of the Audit Manual.)

(5) The results of the review will be recorded in the Review Register (Form 19-Supplementary). There should be two registers—one for use by the Gazetted Officers and the other by the Superintending staff.

(6) The Register of the Gazetted Officer's review will be submitted to the Accountant General and that of the Superintendents' review to the Deputy Accountant General (Works) monthly.

(7) It is to be understood that any portion of the check which is exercised by a Gazetted Officer in the course of his ordinary duties (*vide* Para. 356 of the Audit Manual) need not again be exercised by him or by any other officer in the course of this review, if the documents or vouchers have been distinctly marked "Review" and initialled by the officer concerned. Similarly, any portion of the current review or check which is exercised by a member of the Superintending staff under Paragraph 353 and 354 of the Audit Manual need not again be exercised by him or any other member of that staff.

Filing of the monthly accounts and vouchers.

47. With a view to facilitate the periodical destruction of the records of this branch, the following procedure will be observed.

After the divisional accounts of each month have been audited and passed the auditor concerned will have the documents arranged in proper order and filed in a skeleton file. The audit notes and rejoinders will after final action be filed along with the accounts of the month concerned. The schedule dockets with vouchers will be serially arranged and then folded into two for the purpose of a bundle.

48. The accounts so arranged as well as all vouchers with schedule dockets other than those relating to payments for land, should be labelled thus:—

.....Division.

Accounts/Vouchers for.....19

and kept in the branch for one year exclusive of the current year, after which they will be made over to the Record Branch.

49. All vouchers connected with payments on account of land should be retained permanently and these after audit of the monthly accounts should be removed and filed in a guard book.

50. There will be one guard book for each division in respect of the land acquisition vouchers of each official year, and the vouchers will be filed with reference to the civil districts to which they relate. A few pages will be reserved for the voucher of each district and in the margin of the guard book opposite each voucher will be noted,—

The name of the Public Works Division, the cash book number and date of the vouchers,

and

The number and date given to the award statement by this office and recorded in the register of charges for land for public works (Form No. A.T.M. 109.)

51. The guard book will be kept in the section until all the vouchers for the year are received and filed, and then made over to the Record Branch for safe custody.

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CHAPTER V.

MAINTENANCE OF AUDIT REGISTER AND COMPILATION OF CLASSIFIED ABSTRACT.

Works Audit Register

52. The works Audit Register should be maintained as per instructions laid down in paragraphs 371 to 382 of the Audit Manual.

The total expenditure on a work during the month will be posted in Part I of the Register under the detailed head concerned from the schedule dockets and the progressive total as per audit register will also be compared at the same time with the "Total outlay to end of month" as shown in the schedule docket.

The auditors should audit the expenditure with reference to the sanctions already posted in the Audit Registers. If a work or repair is commenced without a sanctioned estimate or appropriation, the authority for doing so should be called for and the expenditure held under objection.

Outlay in excess of estimate or appropriation should be noticed and placed under objection as required by the rules.

(*Vide* paragraph 31 of the Central Public Works Account Code.)

Survey reports (P. W. A. Form No. 18) in respect of items upto the value of Rs. 5/- each need not be sent to the Audit office. The recovery of the sale-proceeds in respect of the survey reports should be watched by the Divisional Accountant through the Divisional Register of Miscellaneous recoveries (P. W. A. Form No. 95) and the register is to be test audited by the Audit Inspection staff. Survey reports showing articles the book value of which is over Rs. 5 each should only be sent to audit and noted in part IV of the Works Audit Register.

(*Vide* Adg. No. 510-Admn. I/54/35 dated 10-11-36. Dy. India 2472/T.M. 1926.)

53. The monthly check of the balance of stock against reserve limit of each Division should invariably be carried out through a separate entry of the net debits and credits and balances in Part I of the Audit Register, to fulfil the requirements of para. 449 of the Audit Manual.

(Auditor General's Memo. No. 142-Admn/542-48 dated 25-1-49. Dy. No. TM. 1911-Ble. TM/13 of 1948-49.)

54. The following instructions are laid down for the guidance of auditors in the posting of the works audit registers:—

1. Three distinct lines should be left between the names of each different work.

2. All sanctions to estimates and allotments which are received independently of the monthly return and entered in the Audit Registers should be attested by the Superintendent. ~~He~~ should also attest 10 to 15 per cent. of the entries made in these Registers from the monthly Returns of sanctions. *L B*

(*Vide* paragraph 152)

3. The column "Total outlay inclusive of outlay to end of previous year" should be filled in every case.
4. Erasures and overwritings are strictly prohibited and all corrections should be duly attested.
5. If a work is entered by mistake under a wrong head, it should be neatly scored through and a new entry made under the correct head.
6. For the purpose of transferring works from the old Works Audit Registers to the new at the time of annual opening of the Registers, the provisions of Paragraph 383 of the Audit Manual should be strictly followed by all the auditors of the Works Audit Department. In respect of works for which there are sanctioned estimates but no outlay, the transfer to the new Register may, however, be deferred till any expenditure is required to be recorded in the new Register.

(Office Order No. 365, dated the 12th February 1935.)

7. Sanctions to estimates and allotments must invariably appear in the audit register against expenditure incurred.
8. An index must be prepared in the flyleaf of each audit register showing the folio numbers of each minor and detailed head.
9. Every work should be serially numbered in the audit registers.

(*Vide* Office Order No. 75, dated the 11th October 1922.)

Sanctions and orders, other than those relating to specific works noted in Part I of the Works Audit Register, in the manner indicated above, which are still effective, should also be carried forward in the respective parts of the new Register, the entries being attested by a member of the Superintending Staff.

CLASSIFIED ABSTRACT.

Compilation of Classified Abstract

55. In this abstract are collected the total receipts and disbursements of a Public Works division month by month under the major and minor heads concerned after the posting of the Works Audit Register has been completed. There should be separate departmental abstract for Central and Provincial transactions.

The abstract is in seven parts—

- (1) Detail of receipts by major, minor and detailed heads.
- (2) Detail of expenditure by major, minor and detailed heads.
- (3) Detail of debt, deposit and remittance receipts brought to accounts through departmental abstract.
- (4) Detail of debt, deposit and remittance, disbursements brought to accounts through departmental abstract.
- (5) A proof sheet for the receipt side.
- (6) A proof sheet for the payment side.
- (7) General statement of abstract.

The details are posted from the several schedules of revenue, remittances and transfers, miscellaneous heads of accounts, suspense accounts, schedule

docket for percentage recoveries and as regards works expenditure, from the monthly accounts compiled by the Divisional Office.

The balances of the divisional accounts are not shown by themselves as cash balances but an entry is made on the receipt side of balance diminished or on the charge side of balance increased so that the total of the receipt side may be equal to the total of the charge side, by crediting or debiting the difference between the opening balance and the closing balance under the debt head "P-Deposits and Advances—Departmental accounts." The total in the abstract of receipts thus agrees with the total in the abstract of expenditure. This figure is transferred to the general statement of abstract both under receipts and payments.

On completion, the abstract should be carefully checked by the Superintendent with regard to the classification of receipts and expenditure. The abstract should then be made over to the poster of the Detail Book. See also Chapters I & II of Account Code Vol. IV.

(N.B.—Parts 1, 2, 5, 6 and 7 of the classified abstract in respect of the Public Works and Irrigation Divisions only are posted and maintained by the W. M. Sec. while parts 3 & 4 of the classified abstract in respect of each division are posted by the auditor concerned.)

Departmental consolidated Abstract

56. From the classified abstracts mentioned above, separate Departmental consolidated Abstracts showing the progressive totals, month by month under major, minor and detailed heads of revenue receipts and service payments are compiled by the W. M. Section. Separate consolidated Abstracts are maintained for each Department or Major head of accounts or for a group of Departments or Major heads of account as may be found convenient.

57. The expenditures on "50-Civil Works Central—Original Works" should be shown separately for major and minor works in the Departmental Consolidated Abstract under each of the minor heads thereunder. For the present a detailed head for minor works alone need be opened under each minor head, the opening of detailed heads for "major works" being deferred till the necessity for such heads actually arises with the exception of a detailed head for major works under communication B (I)—Miscellaneous, which should be opened now.

This takes effect from the accounts for 1938-34.

(Government of India, Finance Department, letter No. F. 16(a) 7B-32, dated the 17th August 1933, Dy. India 911/BT 521—Office Order No. 175, dated the 21st September 1933.)

Statement of Disbursers' Accounts

58. The last stage before handing over a classified abstract to the Compilation Department is the posting of the total receipts and disbursements (which are equal) as per general statements of abstract in the statement of disbursers' accounts (Form No. A. O. 10). The entry should be initialled by the auditor. The statement should be maintained separately for Central and Provincial transactions.

CHAPTER VI

OBJECTION STATEMENT, AUDIT NOTE, OBJECTION BOOK AND PERIODICAL REPORTS OF ITEM HELD UNDER OBJECTION

Objection Statement and Audit Note

59. The results of audit of the divisional accounts are communicated to the divisional officers through the Objection Statements (A. T. M. 123) and the Audit Notes (Sy. 203). The two forms are intended to record separately: (1) objections relating to the substance of the accounts on the score of deviation from financial rules or standards of financial propriety, and (2) miscellaneous remarks, observations and enquiries on minor matters and objections relating to the form of the accounts and vouchers as distinguished from their substance.

The former class should be entered in the Objection Statement and the latter in the Audit Note.

60. (i) Objections regarding Estimates and Appropriations for works come under the former category and are entered duly classified with money values in the separate columns set apart for the purpose:—

- (a) Want of sanctioned Estimate.
- (b) Excess over sanctioned Estimate.
- (c) Want of Appropriation.
- (d) Excess over Appropriation.

(N.B.—Total up-to-date amount of expenditure held under objection for each work is shown as a denominator below the expenditure placed under objection during the month in the respective columns.)

(ii) Miscellaneous objections of the following descriptions are also entered with money values in Part II of the Objection Statement, *viz.*:—

- (1) For want of vouchers.

(Reference to Schedule or Schedule docket and number and amount of vouchers awaited being noted.)

- (2) Other items, *e.g.*:—

- (a) For want of sanction to special charges (such as purchase of country stationery, supply of furniture to a building, supply of tennis court, halting and food charges of labour employed, etc.)
- (b) Overpayments and short recoveries.
- (c) Delays in the adjustment of debts due to Government (*e.g.*, in the Suspense Schedules when amounts due to Government are outstanding for over six months and there are no special orders authorising the delay).
- (d) For want of administrative approval (*i.e.*, in respect of civil works of the Central Government, Article 232 of the Audit Code.)

- (e) For excess over administrative approval.
- (f) For want of sanction of competent authority to advances and advance payments to contractors and others.
- (g) For excess over sanctioned stock reserve limit.
- (h) For expenditure incurred on works in excess of or in anticipation of contribution.
- (i) For losses of cash or stock not covered by adequate sanction.
- (j) For outlay in excess of the limit permissible on Government Houses.
- (k) For extra items of work paid for, not covered by higher sanction, where necessary.
- (l) For irregular and unsanctioned employment of works establishment.
- (m) For sale of stores to private persons without proper sanction.
- (n) Irregular charges and overpayments to contractors and others detected in the detailed check of vouchers when definitely placed under objection.
- (o) Expenditure involving infringement of the standards of financial propriety (*vide* Article 85 of the Audit Code).

There are, however, certain classes of objections which cannot be suitably expressed in money values. These are enumerated in para. 522 of the Audit Manual.

Audit Note

61. In this document will be recorded details of vouchers wanting, miscellaneous remarks, observations and enquiries on minor matters and particularly remarks indicating errors of omission or commission on the part of the Divisional Accountant in the compilation or preliminary examination of the accounts.

In accordance with the provisions of Paragraph 535 of the Audit Manual, stereotyped and petty objections on the accounts of P. W. and Irrigation Divisions should be communicated by this office to divisional offices in a printed form (Appendix to the Audit Note—Parts I and II), which will be dealt with by the Divisional Accountant although the Divisional Officer will still continue to be responsible for the correct settlement of such objections. Important objections should however be raised in the body of the Audit Note to be dealt with by the Divisional or other discharging officer direct.

[*Vide* C. C. A.'s letter No. 166-Admn. N-570-27, dated 11th December 1929 Dy. Adg. 916, B. G. P. W. D., No. 1452-A, dated 7th March 1931—Dy. G. B. 6514 /W. M. 1102 and B. G. (Irrigation Deptt., No. 51 T-I. A., dated 4th May 1931)—Dy. G. B. 1351—W. M. 269.]

62. The preparation of the Objection Statement and the Audit Note will proceed concurrently with the check of the accounts; on completion of the check of each document, the points noticed will at once be entered on the schedule and as the schedules will be checked in the order of entry in the monthly account, the entries in the Audit Note will necessarily follow that order under a corresponding heading. All remarks should be briefly but clearly worded and the rule under which an exception is taken or a demand made should be quoted wherever possible.

Register of objections waived

63. All errors in vouchers should be entered in the Audit Note but as the audit officers are empowered to pass finally errors and irregularities up to a certain limit under the provisions of the rules in Articles 248 and 254 of the Audit Code, such items as are passed will be struck out of the Note and recorded in the Register for production at the inspections of the Auditor General.

64. As soon as the Audit Note has been passed by the Gazetted officer, it should be sent in original to the divisional officer for his explanations and replies.

65. It is not enough to rest content with repeating the same remark, month after month, for the removal of any irregularity. If the irregularity is not at once stopped or the objection removed, a special letter should be written to the officer concerned and, as a rule, the matter should receive the personal attention of the Deputy Accountant General.

Objection Statement

66. The Objection Statement showing collectively the irregularities for which the disbursing officer is responsible is sent separately to the Executive Engineer monthly for his explanation and remarks and return through the Superintending Engineer of the Circle.

[On the recommendation of the Committee appointed by the Local Government to investigate the present system of accounts, the re-introduction of the procedure which was in vogue prior to the amalgamation of the public works with the civil accounts, in regard to objectionable items of expenditure and which is in accordance with the rules in the Para. 537 of the Audit Manual, has been accepted by the Local Government.

Vide B. G., P. W. D., No. 4325-30A./4331-A, dated the 20th November 1923, (Dy. No. G. B. 10018), and B. G., Irrigation Department, No. 6717-I, dated the 20th December 1923 (Dy. No. G. B. 11071).]

On receipt back of the Objection Statement through the Superintending Engineer, it will be dealt with as promptly as possible. Should any further action be found necessary in regard to any of the items, this will be done either by means of a letter or by inclusion of the item in the next Objection Statement.

Disposal of Audit Notes

67. On receipt back of an audit note from a divisional office, it will be disposed of within three weeks. Should further action be necessary in regard to any of the items noticed in it, this will be done by a rejoinder. All rejoinders in connection with the audit notes should be filed with the audit notes concerned. It should be the duty of each auditor to see that every item noticed in an audit note is either fully explained or finally disposed of and that they are marked as such in the note itself.

Any items needing action during inspection of divisions will be entered in the register of notes for the Inspecting Officer after Deputy Accountant General's approval.

It should further be seen that the replies to the audit notes are received within one month from the date of issue of the same. If they are not received within one month, reminders should be issued regularly.

Instances of unusual delay in the return of Audit Notes by divisional offices should not be allowed to pass unchallenged. Superintendents in the Works Audit Department should carefully watch the return of Audit Notes within the prescribed time and report cases of delay to the (corrected) Officer for taking proper action *e.g.*, calling for the explanation of the Divisional Accountant. Instances of chronic delay should be put up to the Deputy Accountant General (Works) for special action.

(Office Order No. 362 dated 7-2-35.)

68. Divisional progress register of receipt and disposal of accounts in Form Sy. 207, should be maintained in the Works Audit Sections. This should be submitted to G. O. for review twice a month, once at the end of the month and again by the 16th of each month.

In addition to the above, a 'Progress Register of Audit and Review of Monthly Accounts' in the form as per Appendix 'D' should be maintained by each auditor with a view to facilitate control over his work. This should be submitted to G. O. every Monday. The time-table maintained in Works Audit Department is abolished.

(*Vide* orders of A. G., dated 12th May 1936 on Inspecting Accountant's Objection Statement No. 42, dated 7th May 1936. Filed in Bundle TM-7 of 1936-37.)

Objection book

69. All objections entered in Part I of the Objection Statement must be recorded simultaneously in the Objection book for the division (A. T. M. Form 124). Of the objections entered in Part II of the Objection Statement, only those should be brought on to the Objection book for which the maintenance of a money value record is necessary. The postings of all items objected to should be verified by the Superintendent at the time of his concurrent review of the accounts of the month, and in token of this, after the entries of the month have been abstracted, he should initial the entries in the abstract.

Objects of the Objection book

70. The objects of the Objection books are (1) to maintain separately for each division, a continuous record of the objections and clearances of items placed under objection during and to end of each month, (2) to afford a ready means of reviewing the outstanding objections and (3) to facilitate the compilation of statistics as may be required from time to time.

Responsibilities of the Auditor and the Superintendent

71. The Auditor and the Superintendent will be responsible that all entries are made with due care so that the book may at all times represent a complete and accurate record of all objections raised, of their clearance effected on receipt of necessary order, explanation or information, and of the balances outstanding.

Recording of different classes of objections

72. A set of pages should be set apart for each distinct class of objections. *viz.*, want of estimates, excess over estimates, want of appropriation, excess over appropriation. There should also be one set for miscellaneous irregularities, and another for items with overlapping objections.

The objections regarding appropriations under Article 161 of the Audit Code should be recorded in these Objection books by the Audit Section concerned whilst those under Article 158 of the Code will be recorded by the Appropriation Section in the Register maintained for the purpose in that section under Rule 23 of the Audit Manual.

Clearance of objections

73. An objection should be removed as soon as the necessary sanction, voucher or document is received or verified or when the audited accounts show that the expenditure under objection has been written back or recovered. All entries regarding adjustment of objections should be attested by the Superintendent. The final disposal of all objections should be watched through the Objection book and for this purpose the Objection book should be closely reviewed by the Superintendent and the Gazetted Officer when reviewing and passing the accounts.

NOTE.—In cases in which it cannot be said that the objection in audit was raised erroneously, the removal of the objection, when the expenditure placed under objection is written-back or recovered (either to correct a previous mis-classification made by the Divisional Officer concerned or to bring to account sale-proceeds of surplus materials sold), should be treated as "amount cleared", *i.e.*, as a *plus* figure in the column for clearance and not as objection withdrawn, *i.e.*, minus figure under "amount placed under objection."

(*Vide* Auditor General's No. 558-Admn.-184-26, dated the 3rd June 1926-Dy. Adg. 187). 73-A. *hh Bon 67.*

Miscellaneous objections without money values

74. In the case of miscellaneous objections for which money columns are not required to be filled in, *vide* para. 64 (iii), the auditor will set his initials in the amount column of the month in which it has been placed under objection and again in the column of the month when it is cleared. A reference to the order, account or voucher or other document on the authority of which the objection has been removed should also be noted in the column provided for the purpose.

Annual Closing

75. The objection book should be closed annually and the balances of outstanding objections (except those in respect of appropriations) should be carried forward to the following year's book, the entries being attested by the Superintendent. The outstanding balances of each year should be recorded in relevant groups in separate sections of the new year's book.

A certificate to the effect that all outstanding items from the previous year's Objection book have been correctly brought forward should be recorded in the new book under the signature of the Superintendent of the section concerned, after the closing of the supplementary accounts of the previous year.

Objections remaining outstanding for want of (1) appropriation, and (2) excess over appropriation should not be carried forward to the new year's book. They will be removed on submission to Government of the Appropriation Report in which they are to be included.

(*Vide* Article 559 of the Audit Manual.)

76. The regularisation of an excess over grant for a year is to be obtained through the action of the Public Accounts Committee the main purpose of which is to deal with excesses over voted grants revealed by an examination of the Accounts as finally prepared.

If as a result of any orders passed in pursuance of a report of the Public Accounts Committee, any sum has to be recovered from an officer who had incurred expenditure in excess or in the absence of an appropriation, its amount would again appear in the books of the Audit Officer as a formal objection.

(Vide Auditor-General's No. 550 Admn./494—22, dated the 21st March 1923, Dy. No. Ad. G. 1336.)

PERIODICAL REPORTS OF ITEMS HELD UNDER OBJECTION

I.—*Provincial statement of items held under objection*

77. Detailed statements of items held under objection remaining unremedied to end of March Final for the Buildings and Roads Branch only should be submitted to Government for the whole province on the 31st August and should be prepared in Form No. Sy./B—29.

(B. G., P. W. D., No. 1032-A, dated the 12th March 1923 and B. G., Irrigation Department, No. 1397-I./A., dated the 16th April 1923, received with B. G., Finance Department, No. 7620-F., dated the 21st August 1923—Dy. G. B. 3788—Bundle T. M./10 of 1922-23.)

NOTE.—Serious irregularities will, as soon as they come to notice, be made the subject of special reports to the Superintending Engineer and the Government, independently of the regular provincial statement of items held under objection, in which latter such special items should also be included.

78. Every discrimination should be exercised in the selection of irregularities for report to Government and the following instructions should be carefully observed in the preparation of the statement: —

(1) *Objections within the competence of the Executive Engineer and the Superintending Engineer to regularise.*—All items which can be disposed of by the audit office in communication with the Executive and Superintending Engineers should be omitted from the statement submitted to Government.

If, however, Superintending Engineers and Executive Engineers are not prompt enough in dealing with the objections that will not come to the notice of Government, the audit office can always bring their remissness to Government notice.

(Vide decision in u.-o. case No. 825 of 1919-20.)

(2) *Delay in submission of vouchers.*—Delays of over 6 clear months only to be reported in provincial statements of items held under objection. Those outstanding for less than 6 months to be regularly called for in divisional audit notes.

(3) *Delays in the adjustment of outstandings in the miscellaneous advance schedule.*—To be included after the lapse of 6 months.

(4) *Delay in submission of completion reports.*—To be taken up, when the works are reported complete in the divisional audit note and any completion report due after expiry of 12 clear months since last expenditure to be reported in detail by works in the provincial statement of items held under objection.

(5) Irregularities under the following heads to be reported in the statement as they come to notice:—

- (a) Purchase of European stores locally without proper sanction.
- (b) Unauthorised advances to contractors.
- (c) Unauthorised execution of contribution works, including expenditure in excess of contribution.

CHAPTER VII

POWERS OF SANCTION

Rules relating to the expenditure in connection with the maintenance, improvement, renewal and replacement of the official residences of Governors, which should be charged on and paid out of the revenues of the Province.

79. In pursuance of clause (b) of paragraph 7 of the Government of India (Governor's Allowances and Privileges) Order, 1950, the Governor-General is pleased to make the following general order, namely, —

(1) Except with the special order of the Governor General, which must be obtained in advance, the amount of expenditure incurred on the maintenance, improvement, renewal or replacement of the official residences of the Governor of West Bengal shall not in any one year exceed the amounts respectively specified in Table 'A' below:

Provided that the Governor may, without exceeding the maximum specified in column 8 of the said Table, re-appropriate, whenever necessary, from or to one sub-head of the said table to or from another sub-head thereof.

TABLE 'A'

Expenditure in respect of official Residences of Governor—Maintenance and Repairs.

Province 1	Improve- ment 2	Gardens 3	Electricity 4	Water 5	Taxes 6	Repairs 7	Total 8
West Bengal	Rs. 16,000/-	Rs. 80,000/-	Rs. 45,000/-	Rs. 1,50,000/-		Rs. 2,99,000/	Rs. 5,90,000

[Government of India, Ministry of Home Affairs letter No. 15113/47-Appptt. (SP)/Public, dated the 16th January 1950, Dy. India 6599/TC II 7237].

Rules for the Management of Government Houses in West Bengal is shown in Appendix 'R'.

NOTE 1.—'Official residences of H. E. the Governor' include the staff quarters and other buildings appertenant thereto and the gardens thereof.

NOTE 2.—'Maintenance' in relation to official residences includes the payment of local rates and taxes and the provision of electricity, gas and water.

[The Government of India (Governors' Allowances and Privileges) Order, 1950, Government of India Ministry of Law, notification No. S.O. 29, dated 10th January 1950, Dy. India 6604/TC II 7238.]

POWERS OF GOVERNMENT IN REGARD TO REMISSIONS OF REVENUE.

80. No difficulty arises in connection with the abandonment of revenue by express statutory provision or by action taken under statutory authority.

With regard to cases involving a write-off of claims against individuals rather than a general remission, for instance, the remission of land revenue in times of scarcity, the Government of India or the Provincial Government, as the case may be, should continue to exercise unrestricted powers, but the power to remit or write off claims of this character should be subject to the observance of the broad rule that the abandonment of revenue should ordinarily be regarded as a matter for decision in principle by the Finance Department of the Government of India or of the Province concerned, and should not be within the scope of subordinate executive authority except in so far as such powers are expressly delegated by the Government of India or the Provincial Government for purposes of administrative convenience.

(Secretary of State's Despatch No. 30-Financial, dated the 17th June 1926, received with G. I., I. F. D., No. D/3054-F., dated the 24th August 1926, Dy. G.I. 353 and Despatch No. 31-Financial, dated the 8th July 1927, received with G.I. F.D. No. D/4201-F., dated the 26th August 1927, Dy. G.I. 371-Bundle No. T.M./12 of 1927-28.)

Sanctioning Authorities and their Powers.

81. The rules which govern the powers of Heads of departments and other officers are laid down in the Bengal Public Works (for C & B Dept.) and the P. W. Dept. Code, 10th Edition (for I & W Dept.) and also as detailed in the subsequent paragraph.

The powers delegated by the Local Government to the Subordinate authorities under the rules in the Department Codes are indicated in Appendix 'F'.

Powers of the Chief Engineer, Works & Buildings Department.

82. (1) Power to sanction the purchase of stores for public service in each case up to Rs. 20,000/- for each item, subject to budget provision.

N.B.—The expressions "in each case" and "for each item" signify "for any one article or any number of similar articles purchased at one time".

(2) *Sanction to Estimates for new supply of tools and plant.*—Powers up to Rs. 25,000.

(3) *Sanction to detailed estimates for works.*—Full powers provided the projects have received the administrative approval of the competent authority.

(4) *Power to sanction excess over estimates.*—Powers up to 5 per cent. over detailed estimates sanctioned by the Chief Engineer himself.

(5) *Power of sanctioning appropriation and re-appropriation of budget grants.*—Subject to the conditions noted below and also to the conditions that funds may not be re-appropriated to meet an item of expenditure which has not been sanctioned by proper authority, the Chief and Superintending Engineers are authorised to sanction, without previous reference either to the Finance Department or to the administrative department concerned, re-appropriation within the appropriations under a grant which are placed at their disposal.

- (i) that the grant as a whole is not likely to be exceeded.
- (ii) that a re-appropriation from a 'charged' to a 'voted' head or *vice versa* is not involved.
- (iii) that the expenditure which will be met by the re-appropriation does not involve the undertaking of a new unapproved liability.

Explanation.—Savings that are available as a result of postponement, whether deliberate or unavoidable, of expenditure for which specific provision exists in the budget may be re-appropriated to accelerate the implementation of any approved scheme already in progress because even should such acceleration involve an immediate temporary increase in Government's recurring liabilities, Government will not be assuming a new unapproved (ultimate) recurring liability.

- (iv) that the savings are known in sufficient time to permit of their being spent on good purpose and that the expenditure is not incurred merely to prevent savings lapsing.
- (v) that a re-appropriation sanctioning the undertaking of a 'new-service' is not involved.

N.B.—No satisfactory definition of "new service" has been evolved but the general purport of the term is reasonable and clear. When there is any doubt, that case should be referred to the Finance Department.

NOTE.—If a grant is controlled by two or more administrative department, an administrative department desiring to sanction a re-appropriation from a head controlled by another administrative department must obtain the concurrence of the latter to such reappropriation.

Orders sanctioning reappropriations under these powers will issue from the officer concerned to the Accountant General. A copy of every such order must be sent forthwith to the Finance Department and to the Administrative Department of the Government.

(G.B., F.D. No. 22200 F.B., dated 24th September '45 reproduced as paragraphs 2 & 3 of Appendix 'E' to the Manual of the Appropriation Audit Section.)

NOTE 2.—The Personal Assistant to the Chief Engineer may sign all communications sanctioning allotment and reappropriations for "Chief Engineer". (For delegation orders of April 1937, paragraph 602 of the Bengal Audit Manual may be seen.)

(B.G., Communications and Works Deptt., Accounts Branch, No. 1317-A, dated the 17th June 1940, Dy. W.A.I./593 Bdle.-W.A./18 of 1940-41.)

(vi) *Powers of undertaking contribution works.*—Full power of the local Government in the Works & Buildings Department.

(B.G., P.W.D., Nos. 2153-2272E., dated 25th June 1929, Dy. G.B. 5994 and G.B. P.W.D. No. 3553E, dated 1st November 1930, Dy. G.B. 1896/W.M. 355.)

Powers of Heads of Departments to write off the irrecoverable value of stores or public money.

83. Power has been delegated to Heads of Departments to write off the irrecoverable value of stores or public money up to a limit of Rs. 1,000 in each case subject to the conditions;

- (i) that the loss does not disclose a defect of system, the amendment of which requires the orders of Government; and
- (ii) that there has not been any serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action.

(B.G., F.D., Res. No. 2467-F., dated the 29th July 1910, received with S.E.S.W.C's. No. 5998, dated 15th November 1932, Dy. Cal. 17342-W.A. III-1211, and B.G. order No. 10168.F., dated 1st September 1919.)

Powers of Heads of Departments to write off irrecoverable rent

84. Rule 326 (a) of the Bengal Financial Rules which authorises the Heads of Departments to write off losses does not cover the cases of irrecoverable rent as the loss in such cases is not due to fraud or negligence or other causes. Such cases fall under rule 42(b) *ibid* according to which debts due to Government should be written off under the orders of competent authority. As the Heads of Departments have not been specifically authorised to write off such dues, Government orders are necessary in each such case.

(B.G.C. & W.D., Irrigation Branch, letter No. 1808 I.E., dated the 2nd September 1941, received with Finance Department, Memo. No. 9239-F.B., dated the 5th September 1941. Dy. G.B. 10487/WA-III-849.)

85. The Chief Engineer is also empowered to sanction the admission of expenditure in excess of appropriation up to a limit of Rs. 500 on each item of expenditure after the close of the financial year under Para. 581 of the Audit Manual subject to the following conditions:—

- (1) That the excesses could have been met from savings under some detailed heads under the same minor head.
- (2) If the year had been current, the excess could have been met by reappropriation within the Chief Engineer's power of sanction.

(B.G., F.D., Circular No. 46-T.F.B., dated the 19th June 1930, Dy. G.B.-3031).

"B.G., P.W.D., Nos. 4459-4568E., dated 22nd December 1931/5th February 1932, Dy. G.B. 11120-A.P. 668 and B.G., P.W.D., No. 2580E, dated 30th June 1932".

Power of the Chief Engineer, Irrigation and Waterways Department.

86. I. Power to make appointments in work-charged Establishments including personnel on dredgers, the pay of which does not exceed Rs. 500 per mensem, subject to the condition that the appointments do not carry more than the sanctioned scale of pays and that provision exists in the sanctioned estimate to cover the cost of such establishment.

(B.G., Communications and Works Dept., Irrigation Br., No. 39-T.I.E., dated 30th Sep. 1939, copy received with the Finance Department No. 2255-F., dated 16th Oct. 1939, Dy. G.B. 10789/W.A.-III 948, filed in bundle W.A. 39 of 1931-32, Vol. III.)

II. *Distribution of appropriations, allotment of funds and re-appropriations.*—He is empowered—

- (a) to distribute among disbursing officers budget appropriations according to primary units under each minor head placed at his disposal by the I. & W. Department.
 - (i) Works (individual original works and works in progress).
 - (ii) Establishment—

- (a) Temporary Establishment
- (b) Travelling Allowance,
- (c) Supplies and Services,
- (d) Contingencies,
- (e) Pensions;
- (iii) Maintenance and Repairs;
 - (iv) Tools and Plant;
 - (v) Suspense;
 - (vi) English cost of Stores;
 - (vii) Other charges;
 - (viii) Grants-in-aid;
- (b) Power of sanctioning appropriation and re-appropriation of budget grants same as in case of Chief Engineer, C. & W. Deptt.

(Vide Government of Bengal, Finance Department No. 22200 F.B., dated 24th September 1945.)

III. *Administrative approval.*—He is empowered to accord administrative approval in the following cases:—

- (i) schemes costing less than Rs. 10,000, provided they are additions or improvements to existing schemes and not strictly original works, whether included in the construction estimate or not, but of which no detailed estimate had been sanctioned when the construction estimate had been closed;
- (ii) petty original works costing less than Rs. 10,000 other than outfall channels to D—Schedule Embankment Sluices;
- (iii) outfall channels to D—Schedule Embankment Sluices costing less than Rs. 2,500;
- (iv) purchase of tools and plant costing not more than Rs. 10,000 for any one division or any one suction dredger or a project under construction in any one year; *note - Rs. 10,000 4/6*
- (v) purchase of furniture and miscellaneous contingent expenditure not exceeding Rs. 2,000 for any one division in any one year;
- (vi) retired lines of embankment, up to Rs. 10,000 in each case.
- (vii) for new works and additions in connection with inspection bungalows up to a limit of Rs. 2,500;

(G.B., Irrigation Department, letter No. 568-I.E., dated the 18th February 1935 Dy. G.B. 13865 and T.D. 6886, dated the 21st February 1935)

- (viii) Original works in connection with outfall channels to sluices in Takavi Embankments or their maintenance costing less than Rs. 10,000.

(G.B. Irrigation Department, Memo. No. 2717/I.E., dated the 2nd November 1944/Dy. G.B. 21745/WA-III-1159, dated the 14th November 1944, filed in Ble. WA/30 of 1931-32, Vol. IV.)

IV. *Technical sanction.*—The Chief Engineer may accord technical sanction to the detailed estimates of any work—original or repair—up to Rs. 50,00,000 for works provided that in the case of original works administrative approval has been given by competent authority and provided that,

if the total exceeds that administratively approved by more than 10 per cent., or if there has been any material departure in details, fresh administrative approval shall be required before he grants technical sanction.

V. *Contracts (a)—Execution of works.*—The Chief Engineer may accept contracts within the amount of sanctioned estimates and delegate his power in this behalf to—

(1) Superintending Engineers up to the limit of the estimates sanctioned by a competent authority plus such excess as he is competent to sanction under the provisions of paragraph 459 (b) of the Public Works Department Code (10th Edition);

(2) Executive Engineers up to Rs. 1,00,000.

(b) *Execution of deeds and instruments.*—The Chief Engineer is empowered to execute the undermentioned classes of deeds and instruments:—

(i) leases of water for irrigation and other purposes,

(ii) leases of water power,

(iii) leases of houses, provided that the rent reserved shall not exceed Rs. 5,000 a month.

(iv) all instruments connected with the reconveyance of property given as security if he was the officer who originally accepted the security,

(v) instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the local Government.

VI. *Repairs to tools and plant.*—The Chief Engineer may sanction repairs to tools and plant up to budget allotment and is authorised to fix the powers of sanction of the Superintending Engineer.

VII. *Write off.*—The Chief Engineer may write off individual amounts up to Rs. 2,500 provided the loss does not disclose any defect of system or serious negligence.

VIII. *Refunds of revenue.*—The Chief Engineer may sanction refunds of revenue due to over-assessment or overpayments up to Rs. 500 in each case.

IX. *Contribution works.*—The Chief Engineer is vested with full power to authorise the undertaking of contribution works in accordance with the provisions of paragraphs 280-284 of the Public Works Department Code (10th Edition).

X. *Excesses over estimates.*—The Chief Engineer may deal finally with all excesses over sanctioned estimates provided that—

(i) the total expenditure, including the excess, does not exceed the amount of the financial sanction;

(ii) there is no material deviation from, or modification in, the proposals to which the financial sanction was accorded;

(iii) the cost of a work, originally sanctioned as a minor work, does not exceed the Rs. 10,000 limit.

It must be clearly understood that the power referred to above in no way dispenses with the necessity for the preparation and sanction of revised estimates when these are required by rule.

These orders of the Irrigation Department supersede those conveyed in Bengal Government letter No. 1864-I E., dated the 20th May 1927. All other existing orders of the Irrigation & Waterways Department regarding the powers of the Chief Engineer and Superintending Engineers and all officers subordinate to him, in so far as they are not inconsistent with these orders of delegation are confirmed.

(B.G., Irrigation Department, No. 1803-I.E., dated the 15th July 1929. Dy. G B.-6078 and B.G., Irrigation Department Endorsement No. 716-I.E., dated the 14th March 1931, Dy. G B -6938-W A III-764)

The power to sanction the sale and dismantlement of permanent provincial buildings of which the book value is not over Rs. 5,000 has been delegated to the Chief Engineer.

(G B , Irrigation Department letter No. 568 1-E., dated the 18th February 1935, Dy G B. 13865 and T.D 6886, dated the 21st February 1935.)

Powers of Superintending Engineers

87. Superintending Engineers are empowered to sanction the admission of excess expenditure over appropriation up to a limit of Rs 500 on each item of expenditure after the close of the financial year subject to the following conditions:—

- (1) That the excesses could have been met from savings under some detailed heads under the same minor head
- (2) If the year had been current, the sanctioning authority could have met the excesses by reappropriation within his power of sanction.

(B.G., F.D., Circular No 7250-F.B., dated the 28th September 1929, Dy. G B.-11266.)

- (3) Power of sanctioning appropriation and re-appropriation of budget grants,—same as in the case of the Chief Engineer

(Finance Department Order No 2,22,000 F.D., dated the 24th September 1945.)

NOTE—Allotment of funds is not required for payment of refunds under XXXIX C. W.—Provincial sanctioned by the Superintending Engineers. The present system of Control of refunds by the Finance Department will continue.

(B G., P W D. No. 1452-A , dated the 24th February 1936. Dy. WM-2885 and B G , F.D. No. 5068-F.B., dated the 20th June 1936. Dy. G.B -4042-WM-736). 87-A 23

88. The Superintending Engineers in the Irrigation Department are empowered to sanction refunds of revenue due to over-assessment up to Rs 100 in each case.

(B.G., Irrigation Department No. 2891-I E , dated 5th November 1934, Dy. No. G.B. 9055-W.M. 1458.)

Power of sanctioning appropriation and re-appropriation of budget grants—same as in the case of Chief Engineer.

(Vide Finance Department Order No. 2,22,000 F D , dated the 24th September 1945).

Powers of the Superintending Engineers and the Executive Engineers to incur charges for carriage and handling of stock

89. The Executive Engineers of Public Works Divisions are authorised to incur expenditure chargeable to stock on the carriage, handling, etc., of stock to such extent as they consider necessary within the grant at their disposal.

Powers of the Superintending Engineers in respect of Irrigation Department.

90. The Superintending Engineers and the Executive Engineers of the Irrigation Department are authorised to incur expenditure on the carriage and handling of stock materials up to the limit of Rs. 2,500 and Rs. 1,000 respectively subject to a further limit of budget provision.

(B.G., P.W.D., No. 1371-A., dated the 3rd March 1931, Dy. G.B.-6305 W.M. 1076, B.G., P.W.D. No. 1864-A., dated the 26th March 1931, Dy. G.B.-7673-W.M. 1263, B.G., Irrigation Deptt. No. 439-I.A., dated the 14th February 1931, Dy. G.B.-5457-W.M. 979 and C.C.A.'s No. 1319-Admn.-N-335-30, dated the 20th August 1930, Dy. Ad. G. 486.)

**POWERS OF SANCTION OF THE MILITARY SECRETARY TO HIS EXCELLENCY
THE GOVERNOR OF WEST BENGAL**

91. The following is a summary of the powers of the Military Secretary:—

Original works and special repairs in connection with the Governor's Estate.—(a) *Administrative approval.*—To accord administrative approval to preliminary plans and estimates for works costing up to Rs. 1,000 and special repairs up to Rs. 2,500.

(b) *Final and technical sanction.*—Powers of the Military Secretary to sanction detailed plans and estimates are the same as his powers of administrative approval.

(The powers of the Local Government are the same as for ordinary Provincial works.)

(c) *Ordinary repairs.*—Full powers to sanction any estimate subject to the provision of funds in the Budget.

(d) *Demolition of buildings.*—To sanction the demolition of a permanent public building of which the book value does not exceed Rs. 1,000.

(e) *Stores of European manufacture—Purchase in India.*—To exercise the same powers as those of a Superintending Engineer.

(I.G., P.W.D., No. 359-E.B., dated the 18th March 1918, Dy. G. I. 566, and B.G., P.W.D., No. 454-A, dated the 24th March 1919, to the Accountant General, Bengal, forwarding copy of revised rules for the management, of Government Houses, Calcutta and Darjeeling.)

(f) *Excesses over Estimates.*—To pass excesses within 5 per cent. of estimates sanctioned by him or by higher authorities provided the amounts of such excesses are within his power to sanction estimates technically.

(Vide B.G., P.W.D., No. 969-A, dated the 9th March 1923, Dy. G. B. 10209.)

To pass excess expenditure within a limit of Rs. 200 on sanctioned original works and repairs, irrespective of the total of the sanctioned estimate.

(Vide B.G., P.W.D., No. 2709-10 A., dated the 11th July 1924, Dy. G. B. 2656.)

(g) The signature of the Military Secretary to His Excellency the Governor of West Bengal in cases like the occupation of the buildings borne in the books of the Communications and Works Department by the staff of His Excellency including their families free of rent should be taken as sufficient authentication of the decisions of His Excellency the Governor, which His Excellency does not intend to authenticate personally. Such sanctions should be communicated to audit through the Communications and Works Department of the Government of Bengal.

(B.G., C.W.D., Nos. 6440-B, dated 7th Dec. 1938 and 1145-B, dated 18th May 1939, Dy. W.A.I./2268, dated 10th Dec. 1938 and Dy. W.A.I./359, dated 22nd May 1939, Bundle W.I./VII of 1937-38.)

DUTIES AND POWERS OF THE SUPERINTENDENT, GOVERNOR'S ESTATES

92. The maintenance and the execution of all works and repairs in connection with Government Houses at Calcutta and Darjeeling will be entrusted to one member, usually an Assistant Engineer of the Public Works Department, who for professional purposes, shall be subject to the general control of Superintending Engineers of the circles in which the various estates are located. He will be styled the Superintendent of the Governor's Estates, Calcutta and Darjeeling.

93. The Superintendent shall be directly responsible to the Military Secretary to the Governor for all works in his charge, viz., for the proper repair and maintenance of all buildings, roads, works, stores, grounds, tools, and plant etc., and all furniture in the Government Houses at Calcutta, and Darjeeling for the due and correct submission of all accounts and also for correspondence in connection with the estates.

POWERS OF THE SUPERINTENDENT, GOVERNOR'S ESTATES, CALCUTTA AND DARJEELING.

Powers of sanction

94. (a) *Contracts*.—To accept tenders for the execution of works up to a limit of Rs. 25,000 within the amount of the sanctioned estimate.

(Chief Engineer, P.W.D., letter No. 2072-A./2075-A., dated the 13th March 1928 to the Military Secretary to His Excellency the Governor of Bengal /Accountant-General, Bengal, Dy. G.B. 18532.)

(b) *Purchase of stores*.—To exercise the powers of an Executive Engineer

(c) *Payment of work bills*.—To draw cheques on the Imperial Bank and on Treasuries with which he may have an account, the amounts drawn being restricted to the total grants allotted for each work.

(B.G., P.W.D., No. 449-54-A., dated the 24th January 1919, forwarding copy of revised rules for the management of Government Houses Calcutta and Darjeeling.)

POWERS OF THE SUPERINTENDENT, ROYAL BOTANIC GARDEN, TO ACCORD ADMINISTRATIVE APPROVAL.

95. The Superintendent, Royal Botanic Garden, is empowered to accord administrative approval in respect of minor works in connection with the Provincial Civil buildings other than residences under him, borne on the books of the Public Works Department up to a limit of Rs. 500 in each case.

(B.G., P.W.D., No. 8649-A., dated the 5th August 1926, Dy. G.B. 8943).

POWERS OF THE EXECUTIVE ENGINEERS, PUBLIC HEALTH DEPARTMENT

97. (a) The Executive Engineers, East Circle and West Circle, have been declared as Divisional Officers in terms of Paragraph 4(21) of the Central Public Works Account Code and have been authorised to exercise such powers as have been delegated to the Divisional Officers under the Central Public Works Account Code and the Bengal Government, P.W.D. Code.

(Government of West Bengal order No. P.H. 2E-4/49, dated 12th March 1949.)

(b) Executive Engineers who are attached to the Directorate of Health Services (Public Health Engineering) and are placed in charge of divisions may be empowered to accept tenders for contract for all original works and repairs upto the limit of Rs. 50,000/- subject to the discretion of the Chief Engineer, Public Health Engineering in each individual case.

(West Bengal Government Medical and Public Health Department-P.H. Branch letter No. PH./1779/2E-4/49, dated 13th October 1949.)

(c) The following Executive Engineers of the Public Health Engineering branch are empowered to accept tenders for all original and repair works upto the limit of Rs. 50,000/-.

- (1) Executive Engineer, Eastern Circle.
- (2) Executive Engineer, Western Circle.
- (3) Executive Engineer, Kanchrapara, Development Area Division.

(Chief Engineer, Public Health Engineering Memo. No. 6555/2, dated 25th October 1949, Dy. WM 1781.)

RESIDENTIAL BUILDINGS—POWERS OF SANCTION OF DETAILED ESTIMATES

98. Executive Engineers are empowered to sanction detailed estimates for original works in respect of residential buildings, as such works are administratively approved by Government. In the case of repairs to residential buildings the powers should be exercised by the Superintending Engineers as before, and not by Executive Engineers.

(Vide B.G., P.W.D., No. 2764-A., dated the 15th July 1924 to Superintending Engineer, Eastern Circle, Dy. No. G.B.-2807.)

POWERS OF THE DIFFERENT OFFICERS OF THE C.W. DEPARTMENT IN THE MATTER OF PURCHASE OF STORES

99. The officers noted below are authorised, subject to any special orders on the subject, to sanction the purchase of stores for the public service up to the limits in each case shown against their names. In every case, however, purchase is subject to Budget provision.

1. Chief Engineer, Public Works Department Rs. 20,000/- for each item.
2. Superintending Engineer, Public Works Department Rs. 10,000/- for each item.
3. Executive Engineer, Public Works Department Rs. 5,000/- for each item.
4. Superintendent, Governor's Estates Rs. 5,000/- for each item.

NOTE.—The expressions 'in each case' and 'for each item' signify 'for any one article' or any number of similar articles purchased at a time.

(West Bengal Government, C. & W. Department, Memo. No. 2966-87, dated the 22nd March 1949, received on 11th October 1949 with W. B.

Department U.O. Reference No 3P-2-49. *vide* U O. Dy. No. 1651 of 1949-50 filed in W.M.)

PURCHASE OF BICYCLES

100. The controlling officers and the Heads of Departments, in the case of Public Works and Irrigation Departments, are competent to sanction expenditure up to Rs. 250 in each case, for the purchase of bicycles.

(Bengal Government, Finance Department, letter No. 3794-F., dated the 22nd November 1927-Dy. G.B. 8886.)

TOOLS AND PLANT—POWER OF WRITING OFF BY EXECUTIVE ENGINEERS

101. Executive Engineers are empowered to write off tools and plant up to a limit of Rs. 500 under paragraph 467 (b) (ii) of the P.W.D. Code, 10th Edition, subject to the condition that they shall in every case state the reason why the full value has not been recovered. The orders do not refer to the disposal of unserviceable or surplus tools and plant but only to articles which through various causes cannot be recovered from the individuals to whom they have been lent or hired.

(B.G., P.W.D., letter No. 4141-A., dated the 13th November, 1923, Dy. G.B.-9799, dated the 15th November 1923, and B.G., P.W.D., letter No. 1578-A., dated the 20th February 1930, Dy. G.B.-15993, dated the 24th February 1930.)

102. Executive Engineers of the Irrigation Department are empowered to write off Tools and Plant up to a limit of Rs. 500 under paragraph 467 (b) (ii) of the P.W.D. Code, 10th Edition, subject to the condition that they shall in every case state the reason why the full value has not been recovered.

(*Vide* B.G. Irrigation Department No. 828-I.A., dated 16th March 1936. Dy. G.B. 19003-W.A. III-2086.)

THROWING AWAY OF OLD MATERIALS RECEIVED FROM WORK—POWER TO DECIDE

103. The officer for the time being in charge of the Communications and Works Department (C. & B.) Sub-Division concerned is empowered to decide what materials received from buildings, etc., during the execution of original and repair works should be considered as useless and should be thrown away without formal Survey Report subject to the conditions that a descriptive note regarding the materials is entered in the bill of the work concerned so that the matter may be brought to the notice of the Executive Engineer at the time of passing the bill.

(B.G., C.W.D. (C. & B.) No. 6195-B., dated the 19th November 1938 Dy. WM/2032, dated the 3rd December 1938 filed in Bundle WA/36 of 1932/33.)

NOTE.—The above orders will also apply to the Irrigation Branch of the C. & W. Department.

(B.G., C.W.D., Irrigation Branch, No. 2200-I., dated the 12th September 1940. Dy. G.B.-8860/W.A.-III/701, dated the 19th September 1940, filed in Bundle W.A./39 of 1931-32.)

EXTRAORDINARY CHARGES IN CONNECTION WITH THE EXECUTION OF A WORK, WHEN IT IS NOT DONE BY DEPARTMENTAL LABOUR—POWER TO SANCTION

104. (1) Railway fare can be paid by Executive Engineers or Superintending Engineers sanction to the importation of labour for departmental works and not for contract works unless specially provided in the contract. It is a fairly contingent charge.

(2) *Food charges* are of extraordinary nature and can only be paid on special occasions with the sanction of Local Government.

(3) *Hutting charges* can be sanctioned by Executive Engineers for departmental works, they should not be paid for in contract works unless specially provided in the contract.

(4) *Ferry charges* are payable by the Executive Engineers for all departmental works and for contract works when the rates agreed upon include such and are specially entered in the contract or in the opinion of the Superintending Engineer are a legitimate extra charge.

(*Vide B G , P W D , No. 6191 A , dated the 20th December 1915, Dy. No G B. 7114*)

Tools realised in excess—Power to sanction refund

105. The Sub Divisional Officer, Calcutta Canals, and the Executive Engineer, Canals Division, have been empowered to sanction the refund of excess tolls realised due to wrong calculation upto the limit of Rs. 2 and Rs 10, respectively, in each case

The amount should be paid from the regular cash of the Sub-Divisional or the Divisional Office, as the case may be. the instructions in paragraph 189 of the Central Public Works Account Code being followed in respect of such payments

(*Vide B G , Irrigation Department, No 22-T.I A , dated the 27th April 1933, Dy G B 1099-W.A.-III-162*)

Powers of Audit Officers to waive objections to petty excesses over technical estimates

106. Audit Officers are authorised to waive objections to petty excesses over technical estimates up to the limits prescribed in clauses (1) (a) and (b) of the Article 248 of the Audit Code.

(*B G , F D., Letter No. 209F , dated 15th January 1935 Dy No. G.B. 11836 W.M. 1970.*)

CHAPTER VIII

EXCHANGE AND REMITTANCE ACCOUNTS

General

107. There are usually four accounts exchanged monthly with the Civil Department (Account Current Section) for the province viz. :—

1. Remittance account between the Civil and the Public Works Department of the Province (Provincial).

In respect of transactions of the Public Works Department as prescribed in Paragraphs 429 and 430 of the Audit Manual.

2. Remittance Account between the Civil and the Public Works Department of the Province (Central).

Do.

3 Exchange Account between Civil and Defence Services Account between West Bengal and Sub Account Officer M. E S. (Patna), (Deputy Accountant General, Works)

In respect of Defence Services Revenue and expenditure collected and disbursed by this province as a standing arrangement.

4. Exchange Account between Civil and Defence Service—Account between West Bengal and Sub-Account Officer, R. I A. F (Deputy Accountant General, Works.)

In respect of R. I. A. F. Revenue and Expenditure collected and disbursed by this province as a standing arrangement.

108. Except as otherwise provided, every exchange account should be prepared in Account Code (Vol. IV) Form 15 and classified under the four heads shown in the form (*vide* also para 188, Account Code, Vol. IV).

Each account (Form No. 15) will be supported by schedules in Forms A. O. 16 and 17 giving the particulars of debits and credits and be accompanied by necessary vouchers, the works audit being responsible for watching the adjustment of all items under heads II and IV and the Civil Department for the clearance of heads I and III.

[In the case of the Public Works Remittance Account, the heads III and IV are designated III(a) and III(b).]

109. The Account for each month should exhibit the debits and credits to the Civil Department of the month and totals should accord with the corresponding aggregate figures in the Detail Book.

110. The difference between the debits and credits is carried forward as balance except in the case of remittance accounts, month by month until the end of the year, when the grand total of debits and credits on the Public Works side should correspond with the total credits and debits on the civil side of the Exchange Account, thus proving that all the items of transfers between the two departments have been adjusted.

Public Works Remittance Account Inward

111. This is due on the 10th of the second month succeeding that to which the transactions relate. On receipt of the account from the Account Current Section, the items adjustable by the Public Works Department will be scrutinised and intimated to the Divisional Officers for adjustment. (See also note 2 below Para. 138 of Account Code, Vol. IV.)

112. If for any reason, an item entered in the Remittance Account cannot be adjusted by the Public Works Department, it should be entered in the "Objection Statement" (Form A.O. 22) and its adjustment held in abeyance until receipt of further information. At the same time, it should be clearly understood that the adjustment of an item should not be delayed merely for a technical objection, such as want of vouchers, etc. It is only when there is some doubt as to the incidence of a charge, for want of sufficient particulars or authority that the adjustment of an item should be withheld or finally objected to.

113. The Public Works Department is responsible for the adjustment of items under the following heads:—

II. Remittances from Civil to Public Works Department (Public Works cheques).

III. (b) Items adjustable by Public Works Officers.

The Civil Department (Account Current Section) is responsible for the items under the heads—

I. Remittances from Public Works to Civil Department (Remittances into Treasuries).

III. (a) Items adjustable by Civil Officers.

114. In respect of transactions under head II.—Public Works cheques, a broadsheet in Audit Manual Form No. 116 is posted monthly, (I) as regards cheques issued by Public Works Officers from the details furnished on the reverse of the divisional memorandum of receipts and charges, and (2) as regards cheques cashed at treasuries from the debits raised by the Civil Department in the Remittance Account. The broadsheet when completely posted, should be totalled and its totals agreed with the corresponding figures in the ledger. At the close of the year, the outstanding

differences should represent merely the amounts of cheques drawn up to 31st March remaining uncashed by that date. All other differences should be enquired into and adjusted before the accounts of the year are closed. (See also Paragraph 486 of the Audit Manual.)

115. III. (b) Items adjustable by Public Works Officers—All the items of debits and credits under this head which appear in the Remittance Account should be entered in the register in A.T.M. Form No. 118 and this should be done before the issue of intimations to the Divisional Officers for adjustment, as the registered number of the items have to be noted in the intimation against the items concerned. In order to ensure the accuracy of the postings, the totals in the Register should afterwards be verified with the corresponding figures in the Detail Book. (See also Paragraph 491 of the Audit Manual.) 115-A. - *W.D. 108.*

116. The clearance of debits and credits entered in this register should be watched in the manner prescribed in Para. 492 of the Audit Manual.

117. Military Works receipts and charges. The M.E.S. and R.I.A.F. works revenue and expenditure collected and disbursed under the Government of West Bengal are dealt with by the Accountant General West Bengal as Sub-Audit Officer. The audit and the compilation are done in the Accountant General's Office, the Junior Controller of Military Accounts, Patna and the Comptroller of Accounts, Air Forces, Dehra Dun each being furnished monthly with a classified account supported by necessary documents as laid down in the circular letter No. A/5407 dated 19th August, 1944. from the Military Accountant General, New Delhi.

(Vide Military Accountant General's letter No. A/5407 dated 19th August 1944 Dy WA-IV/707 dated 28th August 1944, filed in Sub-Audit Officer's A/cs File Vol. I.)

Accounts current are, however, exchanged between the Accountant General, West Bengal (Account Current Section) and the Sub-Account Officer, M.E.S. and R.I.A.F. (i.e., the Deputy Accountant General, Works Audit) in respect of the M.E.S. & R.I.A.F. Works receipts and charges.

118. In respect of the cases of works of the M.E.S. and R.I.A.F. executed by the agency of the Public Works Department of the Province, separate annual consolidated Abstract of Progress Registers as prescribed in Article 146 of the Account Code Vol. IV should, after the close of the March Supplementary Adjustments, be submitted by the W.A.D. section to the Auditor General through the Controller of Accounts concerned in terms of note under para. 162 *ibid.*

(Additional A.G.'s Office Order No. 2-WA IV, dated 10th April 1945.)

Progress Register of Exchange Accounts

119. The progress of the adjustment of each Exchange and Remittance account should be watched by means of a register in Account Code Form A.O. 24 in which the totals of the prescribed heads should be entered monthly separately for the inward and the outward accounts. The outward figures should be entered first for the twelve months and for March final and supplementary, and the inward figures should be similarly entered below them. Annual totals should be made of all the eight columns separately for the inward and the outward account and grand totals of the two made with opening and closing balances.

❖

Annual Consolidated Abstract of Progress Register of Accounts Current

120. The Annual Consolidated Abstract of Progress Register referred to in Art. 146 of the Account Code Vol. IV in respect of Defence Accounts Officers, for whom this office acts as a sub-audit officer should be prepared by the W.A.D. Sec. in Form No. A.O. 25 and after verification by the A/cs Current Section the same is sent to the Defence Accounts Officer concerned for transmission to the Auditor General of India after verification of the figures shown in the second side of the form. One copy of this abstract is also made over to the Accounts Current Section.

Principles governing the adjustment of expenditure on works done by Railways on behalf of the Works and Buildings and the Irrigation and Waterways Department.

121. The following principles govern the adjustment, between the Railway and the Public Works Departments, of all expenditure on works undertaken by Railways on behalf of the Public Works Department:—

- (1) The expenditure on the works as incurred will be passed on to the Public Works Department through the monthly accounts.
- (2) The Public Works Department will not be required to deposit the estimated cost of the works in advance of their commencement provided that it agrees to accept without question the debits raised through the monthly accounts as passed on in the same month's accounts. If in any case, the Public Works Department finds it to be necessary to question the debits raised, it should do so separately; readjustments, if any, agreed upon being subsequently carried out.

(Vide paragraph 53-A of the State Railway Code for the Engineering Department).

Supplementary accounts for March Rectification of errors and Settlement of remittance accounts.

122. After the expiry of 31st March, there can be no cash or actual stock transactions pertaining to the year closed. The final accounts for March are thus made use of for the clearance of unadjusted remittance transactions for which the Public Works Department is responsible as well as for the rectification of errors in accounts which come to notice after 31st March.

123. In order to effect the adjustment of all the transfer transactions in the accounts of the year and to leave as few as possible for adjustment by formal transfer entry, special and early steps should be taken in communication with the Account Current Section to obtain advance schedules of all the items which will appear in the inward final Remittance Accounts. On receipt of these schedules intimations should be forwarded to the Executive Engineers concerned for adjustment of the items in the final accounts for March which are submitted to audit on the 1st July, or any other date fixed by the Accountant General. Any items advised for adjustment in March final accounts but not received in time by the Divisional Office for inclusion in the divisional accounts should be adjusted by the audit office and incorporated in the divisional accounts until the 31st July or any other date fixed by the Accountant General up to which date the books are kept open.

124. After the books for the year are finally closed and the progressive figures for March final are reported so as to reach the Auditor General on the 25th June or any other date as may be fixed by the Auditor General such items of transfers as are advised for adjustment or in fact any correcting or additional entries should be communicated to the Auditor General so as to reach him by the 15th July after which loose entries for individual transactions are to be submitted to him. Each formal transfer entry will require an explanation as to why the adjustment was not effected before the closing of the final March accounts. In the event of the corrections affecting an account current head, the fact of the assent of the other party having been obtained should be noted on the copy of the transfer entry.

CHAPTER IX

SECTION I.—MISCELLANEOUS REGISTERS

Register of Land Charges

125. A register is maintained in Form No. A.T.M. 109 for recording the information required for auditing the award statements received from Special Land Acquisition Officers acting as Public Works Disbursers or from the Collectors in connection with acquisition of land for the Public Works Department. On receipt of a sanction of Government, the following particulars should at once be entered in the register, *viz.*, the name of the work, the number and date of sanction, the number and date of the declaration and the amount of the sanctioned estimate. (See also para 386 of the Audit Manual.)

126. As soon as the award statements are received, they should be checked arithmetically and examined to see that there is no doubtful point requiring a reference to the Land Acquisition Officer. Particulars of the statements should then be entered in columns 1 to 6 of the register of land charges (Form No. A.T.M. 109). One folio or, if necessary, two or three, should be set aside for each work. There should be an index in which the name of every work for which land is being acquired should be entered under the District concerned.

127. As expenditure is incurred and appears in the monthly accounts of the Special Land Acquisition Officer concerned or in the inward Public Works remittance accounts, it will be audited against the award and entered in the register against the work concerned.

When the land is fully acquired and paid for the award statements will be completed by filling in columns 8 and 9 and forwarded to the Commissioner of the Division who will dispose of them finally. (See also Paras. 419 to 421 of the Audit Manual.)

(*Vide* B.B., Revenue Department, L.A. No. 1663-67-T.R., dated the 12th October 1916, Dy. G.B. 4763.)

NOTE.—The audit of the payments made against the awards should be noted in the award statements under the dated initials of the Superintendent, and when the statements are transmitted to the Divisional Commissioner, the entries in the Register of Land Charges should be completed and similarly attested after seeing that the statements have been duly completed.

128. As the vouchers for land charges are to be preserved permanently, they should, after audit, be all filed in one place in separate guard field by the respective auditors of the divisions concerned.

Broadsheet of Public Works Transfers

129. The audit of the transfer transactions between Public Works Officers is conducted on the lines laid down in paragraphs 427 and 428 of the Audit Manual. For the purpose of watching the clearance of unacknowledged balances, a broadsheet is maintained in Form No. A.T.M. 115. The clearance of individual items should be watched by posting monthly

in the appropriate column of the adjustment portion (column 6 onwards) of the broadsheet the amounts of items cleared from time to time. At the close of the year, there should be no balance under this head, and with this object, the list of outstanding items should be reviewed monthly towards the close of the year, and steps should be taken, in correspondence with Divisional Officers, to get all transfers responded to or written back, before the accounts of the year are closed.

Register of Commitments

130. All Works Audit Department Sections should maintain a register in the form given below in respect of all sanctions to estimates of work under which the Local Government stand committed to expenditures of Rs. 1,00,000 or more for any specific scheme or project.

Each sanction of the above nature should on receipt be noted in the prescribed register by the audit section concerned and be submitted to the Gazetted Officer in charge for attestation of the entry made in the register. The registers of the several sections should be sent to the Appropriation Section by the 1st week of each month. The schemes chargeable to revenue should be shewn separately in the register from those not charged to revenue. A statement of commitments should be prepared for each Audit Section of W.A.D. soon after the close of the accounts for March final (i.e. early in June) and made over to the W.M. Section for consolidation and submission to the Local Government for scrutiny and modifications therein. The statements duly verified or modified by the Local Government should be sent by W.M. to the Appropriation Section not later than the 10th August of each year.

If any comment for inclusion in the Appropriation Report is proposed to be made by any audit section on any item in its register, the draft comment duly approved by the Gazetted Officer should be sent to the Appropriation Section along with its register of commitments.

(O.O. No. 585, dated 19th September 1935, O.O. No. 424, dated 7th October 1937 and No. 28, dated 2nd June 1938.)

Register of Commitments

Major head of account and name of work	Amount of sanctioned estimate	Expenditure to end of previous year	Expenditure during the year	Further liabilities as per estimate	Total expenditure estimated (columns 3 to 5)	Initial of G.O.
1	2	3	4	5	6	7

Note Books

131. There should be a properly indexed general note book for each section wherein will be entered all sanctions, orders and information of general interest. Entries in it should be made by the Superintendent and will naturally be such as are in the nature of precedents or are of local importance, likely to be required for future reference. The note book should be in the custody of the Superintendent and be freely available to all the members of the branch for study or reference.

132. Each Auditor should also keep a note book in which he will enter all items which have to be borne in mind as requiring action to be taken thereon, but which cannot be noted in any part of the Works Audit Register. A note, quoting necessary references, should be made against each entry in due course, to indicate the action taken, so that all points still requiring attention may be known at any time. This note book should be reviewed monthly by the Superintendent.

SECTION II—MISCELLANEOUS RETURNS, STATEMENTS, ETC.

Review of Public Works Balances

133. The balances which come under a general review after the close of the financial year are of three classes:—

- (a) Debt heads, *i.e.*, (1) Public Works Deposits, (2) Civil Advances Advances of the Public Works Department, Takavi Works Advances, (3) Civil Departmental Balances—Public Works Balances.
- (b) Suspense accounts subordinate to the minor head "Suspense" under different major heads of expenditure. These are (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances, (4) London Stores, and (5) Workshop suspense.
- (c) Suspense accounts subordinate to accounts of works, *i.e.*, (1) Materials, (2) Contractors—Advance payments, (3) Contractors—Secured Advances, (4) Contractors—Other transactions, and (5) Labourers.

134. With the exception of the balances of the suspense accounts of class (c) of the preceding paragraph, which are accepted as correct on the certificate of the Divisional Officers in Public Works Account Form No. 91 all other balances can and should be proved with the accounts and records maintained in the Audit Office in the manner laid down in Para. 322 of the Audit Manual. The Broadsheets of Suspense Accounts (Form no. A.T.M. 111) should, therefore, be kept correctly posted and verified for the purpose.

135. A general review of Suspense Accounts under different Public Works Major heads of expenditure and of Suspense Accounts subordinate to accounts of works as prescribed in paragraph 322 of Audit Manual is not required by the Auditor General for the purpose of his Technical Report, nor by the Local Government for their own purposes. The practice of submitting the review of Public Works Suspense balances as a separate appendix to the Annual Review of Balances has, therefore, been discontinued with effect from the year 1932-33.

This change of procedure should not, however, affect the audit checks as laid down in Article 93 of the Audit Code and any important irregularities or important points that may come to notice should be duly mentioned in the Report on the Appropriation Accounts.

The general review of the balances under the Debts heads mentioned in paragraph 133(a) and the head "Charitable Endowment Fund", as well as of the balances under:—

- (i) Sanitary Works Remittances.
- (ii) Deposits for Sanitary Works done for local bodies; and
- (iii) Sanitary Works cash balance,

should, however, be furnished to the Book Section sufficiently early to enable that section to submit the Review of Balances of the whole province to the Auditor General on or before the

15th October of each year. The distribution of the balances of Public Works Deposits and Deposits for Sanitary Works done for local bodies under the prescribed sub-heads should be given in this review

(*Vide* item 27 of the Annexure to Chapter 21 of the Account Code, Vol IV.)

(E.G., F.D., No. 2409-F.B., dated 12th May 1933, Dy. No. G.B.-1581-W.M.-285)

Soon after the completion of the report on Finance Accounts or issue of Review of Balances, a list should be drawn up of all cases in which any action is still required and a report of any subsequent reconciliation which may be effected and of acknowledgment of balances which may be received should be made to the Comptroller and Auditor General of India in the 1st week of January following. Discrepancies in balances that may remain unsettled after the submission of the supplementary report should be watched carefully and other reconciliations reported to the Comptroller and Auditor General in the 1st week of April and July of the second year following that to which they relate (*vide* Para. 30² of the Audit Manual). The Works Audit Section should send its portion of the reports (if any), approved by the Accountant General to the Book Section before the prescribed dates.

Capital and Revenue Accounts of Buildings used as residences.

136. The Divisional Capital and Revenue Accounts which are submitted in a form similar to Account Code Vol. IV Form No. A.O. 59 should be carefully checked with the printed return for the previous year and as regards capital outlay and maintenance charges during the year with the works accounts and registers maintained in the Audit Office. The figures of rent realized during the year are not susceptible of check in the Central Office, no monthly schedule of rents of buildings being submitted.

137. In cases where the capital cost of a residence has been written down under proviso V (2) to Fundamental Rule 45-A II or 45-B II the capital cost to be shown in the Capital and Revenue Accounts should be the reduced cost of the residence and calculations made for the purpose of the review prescribed in Rule 13 of App. 2 to Account Code Vol. IV should be based on that reduced cost. The extent of the reduction made in the capital cost should, however, be clearly indicated in the capital and Revenue Accounts as well as the Appropriation Report for the year in which the orders of writing down take effect.

(Adm. Genl.'s letter No. 615-Adm. II/242-33, dated the 16th October 1933. Dy. India 1247-W.M. 1429, Bundle W.A. II of 1933-34.)

Similarly in cases where the capital cost of a residence has been revised by the Local Government under proviso (iii) to Fundamental Rule 45-II, the effect of the revision of the Capital Cost should be indicated in the "Capital and Revenue Accounts" and the Appropriation Report.

(Auditor General's letter No. T. 1082-Admn. II-77-34, dated the 5th September 1934. Dy. India 1121-W.M. 1082. Bundle W.A.-21 of 1933-34.)

NOTE.—In cases of write off of the capital cost of portions of residential buildings abandoned or dismantled without replacement, the capital cost of the buildings should be reduced by the value of abandoned or dismantled portions, provided no actual payment of interest based on original capital expenditure is involved.

(Auditor General's letter No. 74-Admn. II-255-38, dated 29th January 1934. Dy. India-1882-W.M. 2024-Bdle. W.A.-21 of 1933-34.)

138. Particular attention should be paid to the monthly rate of rent fixed for each building and to the building let rent-free or at reduced rent. In the former case, if the rents fixed are not in accordance with Rule 45A or 45B of the Fundamental Rules, a reference should be made to the Local Government, when necessary.

139. For the purpose of the Capital and Revenue Accounts, the ruling, with regard to the inclusion of the assessed value of site, given in Auditor General's letter No. 1231A/449-23, dated the 13th December 1923 (Dy. Adg. 740), should be adhered to in calculating the capital cost of residences, constructed or acquired prior to the 1st January 1922, to be shown in column 4 of the accounts. Where the value of site is ignored in calculating the capital cost, the fact should be stated in a foot-note which should be connected with the item or items concerned by means of an asterisk or guide letter.

(CC.A.'s letter No. 300-Admn. N/K.W.494-29, dated the 20th February 1930, Dy. Adg. 1138 and No. 419-Admn. N./K.W. 494-29, dated the 11th March 1930. Dy. Adg. 1205.)

140. After the Divisional Capital and Revenue Accounts have been duly checked (see also Rules 9 and 10 of Appendix 2 to Account Code, Vol. IV) in respect of figures, and found in order in regard to classification, they should be reviewed in the light of Rules 45A to 45C of the Fundamental Rules and the local rules framed thereunder and the results of this collective review should be embodied in a concise report with which the accounts should be submitted to the Local Government on the dates mentioned in paragraph 144. This review should contain a summary of the financial results of each class of buildings, in which should be noticed all cases where the assessments of standard rents require revision or the maintenance charges appear excessive or the realisations are inadequate, also all cases where quarters are allotted free of rent without sufficient authority. It should also include any suggestions regarding the working or suitability of the rules which the Accountant General may wish to make. In all comments and observations, leased buildings should, as far as possible, be distinguished from those owned by Government and each kind of installations and supplies referred to in Rule 7 of App. 2 to the Account Code, Vol. IV should be dealt with separately.

NOTE 1.—Copies of Capital and Revenue Accounts of residences should not be submitted to the Auditor General. The Audit Officers should, however, continue to prepare and review them in accordance with the prescribed rules and orders, and should submit them to the Local Government on the prescribed dates.

The accounts should be compiled annually including summaries and got passed by the Accountant General, but it would suffice to print them triennially. The annual accounts should not be submitted to Government or to any body outside the audit office, unless there be any special points requiring report to Government or mention in the Appropriation Accounts. The triennial sets of accounts should be prepared for the purpose of printing with the summary of results and a report (C.C.A.'s letter no 1533-Admn. N/301-30 dated 26-9-30 Dy. India 22.WM-15) (Government of Bengal Finance Department No. 689 F. dated 22nd January 1934 and 5274 F. dated the 23rd July 1934 Bld. WA/21 of 1933-34.)

NOTE 2.—Under paragraph 234 of the Bengal P. W. D. Code and Bengal Government, P.W.D., No. 337-A, dated the 15th January 1927, it is the duty of the Executive Engineer to endeavour to get tenants for public buildings not immediately required for Government use and a period of three months' vacancy may be taken as the maximum period for which a residential building may be allowed to remain vacant without definite steps being taken to obtain a tenant.

It has accordingly been decided that the loss arising out of residential buildings lying unoccupied for a period of more than three months should be exhibited in a special paragraph in the annual review of Capital and Revenue Accounts of residences and reported to Government.

(Office Order No. 366, dated the 12th February 1935.)

141. For the purpose of checking the rates adopted in the calculation of standard rents, the following audit instruction should be observed:—

The rates of interest in the following table should be applied in calculating the standard rent of residences under rules 45A-III and 45-BIII of the Fundamental Rules.

Date of acquisition or construction of the residence.	Rate of Interest.	
	Buildings occupied on or before 19th June 1922	Buildings occupied after 19th June 1922
	per cent.	per cent.
Before 1st April 1919	3½	4
1st April 1919 to 31st July 1921	3½	5
1st August 1921 to 31st December 1921	3½	6
From 1st January 1922 until further order.	6	6

NOTE 1.—The date of construction referred to in column (I) of this table should be taken as the date on which the accounts of the estimate for the construction of the residence are closed. In respect of expenditure on additions and alterations to residences the interest should be calculated at the rate applicable on the date on which the accounts of the estimates for the additions and alterations are closed.

(Vide Auditor General's No. 620-Code 362-A. & A-21, dated the 5th October 1922, Dy. Adg. 716, and G.I., F.D., No. 1061-E.B., dated the 4th September 1922, Dy. G.I.-292.)

NOTE 2.—With a view to enable the Audit Office to exercise a check over the assessments of rents sanctioned by Government, it is necessary that (1) the date of closing the accounts of the estimate for construction of or additions and alterations to the residences concerned, and (2) the date of occupation should be noted on the rent statements by the Divisional Offices.

(A. G. B.'s letter No. W.I.-106, dated the 8th November 1922, to Local Government and B.G., P.W.D., Nos. 5688-5693-A., dated the 21st November 1922 to all Superintending Engineers of P.W. Circles and the Military Secretary to Governor of Bengal.

142. In the case of buildings occupied rent-free or at reduced rents, it will be necessary to see that a copy of the requisite sanction has been received in the office.

143. Care should be taken to see that no buildings which should be entered in the return agreeably to Rule 4 of App 2 to Account Code Vol. IV are omitted except as permitted by Rule 2 *ibid*, and to ensure this, certificates similar to certificate No. 5 in Public Works Account Form 91 in respect of residences available to be let, should be obtained from the Divisional Officers and kept on record

144. A separate return will be submitted for—

- (1) Provincial Civil Works, and
- (2) Irrigation, Navigation, Drainage and Embankment Works.

The return for item (2) should be submitted on the 1st December and that for item (1) on the 15th February of the year following that to which the accounts relate

(*Vide* C.C.A.'s letter No 1186-Admn.-N -489-29, dated the 10th September 1929, Dy Adg -495 and B G , P.W.D., No. 7810-A, dated the 13th November 1929, Dy. G B II708)

145 All cases of assessment, reduction, exemption of rent of buildings, capital cost, etc., should be noted in the sectional note books for Capital and Revenue Accounts of buildings under attestation of the Superintendent of the section Entries will, however, when necessary, be made both in the Register of Buildings and in the Capital and Revenue Accounts There will be a single set of register of buildings corrected up to date for the whole branch

Monthly returns of sanctions

146 A return of all estimates sanctioned by Executive Engineers is sent by them to the Superintending Engineer concerned, and these sanctions, together with those accorded by Superintending Engineers are communicated monthly to the Accountant General agreeably to paragraph 216, of the Bengal P W D Code, so as to reach the audit office on or before the 15th of the month following that to which they relate. On receipt of the return, the entries therein are noted against the individual work or groups of works as the case may be, in Part I of the Works Audit Register as per instructions laid down in paragraphs 372 and 373 of the Audit Manual The returns should be filed serially in a separate guard file for each circle after all the items therein have been noted in the respective Audit Register by the auditors concerned On receipt of the Major and Minor Works Returns from the Superintending Engineers the auditors should complete the posting of the same in the Works Audit Registers by the 22nd of the month Sectional Superintendents should personally examine the returns before passing the monthly objection statements with a view to obviate the issue of unnecessary objections.

(B O. of the 4th February, 1932)

NOTE 1.—The Superintending Engineers have been requested to instruct the Executive Engineers under their control to furnish correct detailed classifications, in the Returns and to stick to them when furnishing accounts of expenditure.

(A G B 's letter No. WM/816, dated the 3rd July 1929)

NOTE 2 —Government have decided that the statements showing the position of minor works grant should be submitted by the civil officers concerned so as to reach the Audit Officer by the 15th of each month without fail.

B.G.F.D). Memo. No. 8242 F B., dated the 27th September 1937. Dy. G.B.8654/B.T. 1120 dated 29-9-37.)

Note 3.—Although sanctions to estimates and allotments accorded by the Chief Engineer are communicated direct to audit office, yet it is desirable that they should be shown by the Superintending Engineers concerned in the Major and Minor works Returns also in order that no sanction escapes the notice of the Audit Officer. A copy of the Returns sent to audit office should also be submitted to the Chief Engineer by the Superintending Engineer at the same time so that any discrepancy noticed by the Chief Engineer will be reconciled and reported by him to the Audit Office.

(B.G. Irrigation Deptt. letter No. 4608-C-IA dated the 21st August 1930. Dy. G.B. 6168 and Memorandum No. 906-CIA dated 3rd March 1932—Dy. G.B. 12226 WA-III-1638.)

147. With a view to obviate the issue of unnecessary audit objections arising out of delay in the receipt of the return of sanctions, the Executive Engineers have been authorised to send a duplicate copy of the return of sanctions accorded and funds allotted by them to the Audit Office within a week of the despatch of their monthly accounts agreeably to paragraph 31 of the Central Public Works Account Code.

(Vide A.G., B.'s N.W.A.-1134-W.A.-1134-C., dated the 25th October 1922, to the Superintending Engineer Presidency Circle/Central Circle; No. W.A.-1249, dated the 11th November 1922, to Superintending Engineer, Northern Circle; and No. W.A.-1432-1432A., dated the 9th/12th December 1922, to superintending Engineer, Eastern Circle/Southern Circle/South-Western Circle.)

148. A percentage (10 to 15 p.c.) of the items of sanctions to estimates and allotments as posted in the Audit Register from the Return of sanctions should be test-checked by the Superintendent concerned and initialled by him before filing the return.

No. 91.

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Delete paragraph 148.

CHAPTER X

RENTS

The following rules have been framed by the Government of Bengal under rules 45 and 45-A of the Fundamental Rules:—

149. (i) *Notification No. 322-F., dated the 23rd January 1928.*—In exercise of the powers conferred by Fundamental Rule 45, the Governor in Council and the Governor acting with his Ministers are pleased to make the following rule, namely:—

Rule

All existing rules and orders regarding the allotment to Government servants, for use by them as residences, of buildings owned or leased by Government, so far as they are not inconsistent with Fundamental Rule 45-A or with any rules that may be framed thereunder, are hereby confirmed.

(ii) *Notification No. 323-F., dated the 23rd January 1928.*—In exercise of the power conferred by proviso (ii) to clause II of Fundamental Rule 45-A, the Governor-in-Council and the Governor acting with his Ministers are pleased to make the following rule, namely:—

Rule

For the purpose of the calculation of "capital cost" under clause II of Fundamental Rule 45-A, expenditure on the preparation of a site shall be deemed to include all expenditure on the clearing, levelling, raising or reverting, of the site.

(iii) *Notification No. 324-F., dated the 23rd January 1928.*—In exercise of the power conferred by proviso (vi) to clause II of Fundamental Rule 45-A, the Governor in Council and the Governor acting with his Ministers are pleased to make the following rule, namely:—

Rule

For the purposes of assessing the cost of value of sanitary, water-supply, and electric installations and fittings, under clause II of Fundamental Rule 45-A, all sanitary, water-supply and electric fittings provided by Government shall be deemed to be "fittings".

(iv) *Notification No. 325-F., dated the 23rd January 1928.*—In exercise of the power conferred by proviso (i) to clause II of Fundamental Rule 45-A, the Governor in Council and the Governor acting with his Ministers are pleased to make the following rule, namely:—

Rule

Pending the framing of detailed rules providing the manner in which the "present value" of residences shall be determined, the "present value" of any residence required to be determined under clause II (b) of Fundamental Rule 45-A shall be the value of the residence, including sanitary water-supply and electric installations and fittings, but excluding the site

(including expenditure on its preparation), as it now stands recorded in the sanctioned Rent statement for the residence maintained by the Executive Engineer.

(v) *Notification No. 326-F., dated the 23rd January 1928.*—In exercise of the power conferred by sub-clause (b) (i) of clause III of Fundamental Rule 45-A, the Governor in Council and the Governor acting with his Ministers are pleased to make the following rule, namely:—

Rule

For the purposes of the calculation of standard rent under sub clause (b) (i) of clause III of Fundamental Rule 45-A, the addition referred to therein shall be as follows:—

- (a) For municipal and other taxes payable by Government, the actual taxes so payable for the period for which rent is payable by the occupant; and
- (b) For both ordinary and special maintenance and repairs an amount estimated by the Superintending Engineer to be the probable cost of the maintenance and repairs of the residence (including sanitary, water supply, and electric installations and fittings) or, if no such estimate has been made, a percentage of the capital cost to be fixed by Government and based on the average proportion which the amounts actually charged for such maintenance and repairs in respect of residences of similar design and with similar conveniences in the same locality bear to the capital cost of such residences.

(Vide item No. 9 of the schedule under Rule 241 of West Bengal Service Rules).

Recovery of rent for lifts and of the charges for the electric energy

150. The Governor General in Council has decided that electric lifts should be regarded as "electric fittings" for the purposes of proviso (VI) to clause II of Fundamental Rules 45-A, and 45-B with effect from the 15th January 1940.

As regards the cost of the electric energy consumed by the lifts it may be recovered on a floor area basis from the Commercial Department occupying the building. The tenants of the residential flats will be exempt from payment of any charges for the electric energy by the lifts.

(Government of India, Department of Labour, No. B-I, dated the 18th January 1940, received with Government of India, Finance Department No. F.2(8)-Ex.I-40, dated the 31st January 1940. Dy.WM/2410 dated the 5th February 1940, WA/6 of 1928-1929, Vol. II.)

Cost of constructing quarters for Police Guards at residential buildings—whether to be included or not in the capital cost of the buildings.

151. Auditor-General has held that Fundamental Rule 45 gives local Governments the power to exclude the cost of constructing quarters for Police Guards at residential buildings from the capital cost of the residences for the purpose of fixing standard rent, as it is the duty of the Police Department to provide such guards for District Magistrates, Joint Magistrates, etc.

(Vide Auditor-General's letter No. 560-Admn /II-247-32, dated the 26th July 1932—Dy. India 948-W.M. 923)

Allotment of residences to Government Servants by the local Government.

152. The power regarding the allotment of residences rests with the local Government under Fundamental Rule 45. It has neither been delegated the superintending Engineers under the Public Works Department nor to any other Subordinate authorities. The power is not, therefore, delegated to the Superintending Engineers of the Irrigation Department.

(B.G., Irrigation Deptt., No. 42-T.I., datd 24th April 1936, copy received under Memo. No. 1427-I., dated 27th April 1936. Dy. G.B. 1265-W.A.III-186, dated 29th April 1936.)

Service Taxes

153. In the case of all Government servants who having been appointed by the Secretary of State or Secretary of State in Council to a Civil Service of the crown in India continues on or after the commencement of the "Constitution of India" (i.e., the 26th January 1950) to serve under the Government of India or of a State, all taxes of a service character, such as water tax, drainage tax, and lighting tax, though they may be included in a consolidated demand for property tax, should henceforth, if not already done, be recovered separately from the occupier under clause IV (b) (ii) of Fundamental Rule 45-A or 45-B.

(G.I., F.D. letter No. F.8(5)-Ex.I/38, dated the 5th April 1938, G. A. III/178, dated the 12th April 1938 read with Article 314 of the "Constitution of India".)

154. F.R. 45-B should apply to all servants of the Central Government other than those to whom Rule 45-A applies or is made applicable under the provisions of clause VII of that rule. Retrospective effect is not given to this rule. It takes effect from the 4th August 1927, the date of issue of the order. It is not binding on Provincial Governments who have full power (see new Rule 45) to regulate the conditions of service, pay, allowances and pensions of provincial and subordinate services, under the Civil Services (Governors' Provinces) Delegation Rules, 1926, though the Provincial Governments may, if they so wish, adopt the rule under their powers until they make rules of their own.

(Auditor General's letter No. 467-A/214-27, dated the 23rd September, 1927, Dy. Ad. G. 612 in Bundle W.A./6 of 1928-29.)

155. It has been decided under clause V of Fundamental Rule 45-A, that so far as Government servants under the Government of India or Government of West Bengal are concerned, the concession of rent-free quarters will in future be complete, that is, in the case where an officer is enjoying rent-free quarters, no additional charge will normally be made in respect of sanitary water-supply and electric installations.

(Vide Government of India, Finance Department letter No. F. 3-VII-R.I/28, dated the 7th June 1928. Dy. G.I. 173 and Government of Bengal, Finance Department letter No. 3058. F., dated the 9th August 1923, Dy. G.B. 4408 in Bundle W.A./6 of 1928-29.)

156. In exercise of the power conferred by clause V(A) of Fundamental Rule 45-A, the Governor acting with his Ministers are pleased to re-affirm, with effect from 1st April 1924, all orders in force on 31st March 1924, granting rent-free accommodation to any officers or class of officers under the administrative control of the Government of Bengal to whom Fundamental Rule 45-A applies and who have not been granted rent-free or any other rent concessions by the Secretary of State in Council.

(G.B., F.D., order No. 2925-F., dated the 31st July 1928, Dy. G. B. 10587.)

157. In exercise of the powers conferred by clause (e) of the old Fundamental Rule 45, the Government of Bengal are pleased to re-affirm, with effect from 1st January 1922, all orders in force on the 31st December 1921 granting rent concessions to any officer or class of officers under the administrative control of the Government of Bengal.

(G.B., F.D., order No. 4385-F., dated the 15th November 1930, Dy. G.B. 1718/W.M. 347.)

Sanction to standard rents of Residential buildings

158. Executive Engineers and the Superintendent. Governor's Estates. Division, are authorised to sanction under F.R. 45-A the standard rent of the residential buildings borne in the books of the Public Works Department. The details of each fresh sanction should be reported to the Accountant General, West Bengal direct by them.

(B.G., P.W.D., letter No. 403-T./A., dated the 20th September 1929, forwarding copy of their No. 400-T./A., to the address of the Chief Engineer, Bengal the M.S.G. Bengal dated the 20th September 1929, Dy. G.B.-9879 of 29-30 and B.G., P.W.D. letter No. 19-A/20-A, dated the 2nd January 1930, to the Chief Engineer, Bengal, P.W.D./A.G. Bengal, Dy. G.B.-13549.)

NOTE 1.—These orders will have effect from the date of the order, viz., the 20th September 1929, and will apply to all revisions of rent which come up for consideration after that date whether they have retrospective effect or not.

(B.G., P.W.D., letter No. 486-T.A., dated the 2nd October 1929, forwarding copy of their No. 483-T.A., dated the 2nd October 1929, to the address of the Chief Engineer, Bengal, P.W.D., Dy. G.B.-10597.)

NOTE 2.—After the completion of the construction of a new residential building the Chief Engineer, W. Bengal, C. W. D. and the Military Secretary to the Governor will be required to submit for the approval of Government a statement in triplicate showing how the capital cost of the building should be divided between:—(1) items on which rent is not chargeable, viz., site, etc., and (2) items on which rent is chargeable sub-divided under (a) buildings, (b) sanitary fittings and water supply and (c) electric fittings according to actual cost of construction.

(B.G., P.W.D. letter No. 753-A., dated the 28th January 1930, forwarding copy of their No. 750/52-A, dated the 28th January 1930, to the address of the Chief Engineer, Bengal/the M.S.G., Bengal Dy. G.B.-14721 dated the 31st January, 1930.)

NOTE 3.—The principles laid down in Note 2 above regarding the allocation and approval of the capital cost of newly constructed residential buildings apply also to old residential buildings for which no rent statement has previously been prepared or sanctioned.

(B.G., P.W.D., Memo. No. 642-A, dated 1st February 1932, Dy. G.B.-10678-W.A.-I-1367—Bundle No. W.A.-6 of 1928,29.)

NOTE 4.—Approval of Government is not necessary to the cost of "additions and alterations to existing residences" being added to the capital cost of the residence as previously fixed by Government provided the whole cost is added to the capital expenditure on which the rent is based.

In any case, however, where it is considered that part of the expenditure is as "site" charge, the proposed distribution of the total cost between "site" and "capital cost of residence" as defined in Fundamental Rule 45-A II should be submitted for the approval of Government with figures and explanations of the distribution proposed.

(B.G., P.W.D., No. 1308-A, dated the 2nd March 1931, Dy. G.B.-6298 W. M. 1072.)

Expenditure on protective works

159. The Expenditure incurred on works undertaken for the protection of tenants should be included in the capital cost of the residences, whether the buildings are owned by or leased to Government, but these costs should be shown under items on which rent is not chargeable.

(B G., P W.D., No 137-T.A., dated the 16th June 1933, Dy G.B.-3067-W M. 581.)

Expenditure on flag Staffs.

160 Commissioners of Divisions should not be charged rent on flag staffs provided for their residences, and their initial cost should not be added to the capital cost of the residences for the purpose of calculating rent.

The above concession should be extended to all Collectors and Deputy Commissioners, including the District Officer in a Divisional Headquarter.

(B G., P W D No 3106 B, dated 15th December 1925 copy received 14153-W M. 2380 and B.G P., W D No 5529-A, dated 19th November 1934, Dy G B 9712/W A 1. 1378)

Allotment of residences in the same locality according to the status of officers

161. Government do not propose to require an officer already residing in a Government quarter to remove to a more expensive quarter unless the latter is the official residence of the officer concerned

This has the concurrence of the Finance Department of Government.

(B G., C.W D. (C & B) Buildings Branch No 1488-B, dated the 12th July 1940, Dy W A L/833, dated the 19th July 1940, filed in Bundle W.I./T of 1939-40)

Note—During local inspections, it should be seen whether without ignoring the policy of Government laid down in the above order, the officers of the department are alive to the interests of Government in permitting officers to occupy unallotted residences of Government.

(Vide A.A.G.'s Orders, dated the 21st September 1940 on the above Government order.)

Fixation of standard rent of residential buildings of the Irrigation Department

162 (i) Executive Engineers of the Irrigation Department are authorised to sanction under Fundamental Rule 45-A, only, the standard rent of residential buildings borne on the books of the Irrigation Department.

(ii) These orders will have effect from the 9th August, 1933 the date of issue of the Government letter, and will apply to all revisions of rent which come up for consideration after that date whether they have retrospective effect or not.

(iii) The details of each fresh sanction should be reported to the Accountant General, West Bengal, direct by the Executive Engineers.

(iv) It is, however the intention of Government that when a residential building is first constructed, the allocation of the cost of various items between the heads (1) items on which rent should be calculated and (2) on which rent should not be calculated, be scrutinised by the Local Government before the rent is sanctioned by the Divisional Officers under F. R. 45-A. The same principle apply to the case of old buildings for which no rent statement has previously been prepared or sanctioned. In all such cases, therefore, the rent statement should be submitted to Government

(B.G., Irrigation Department letter No. 1732-I.A., dated the 9th August 1933, Dy. G.B. 4966-W.A. III-751., Bundle W.A.-6 of 1928-29)

163. It should be seen in audit that the standard rents of buildings on flat or other system, which are intended to be occupied by more than one tenant are fixed on approved principles in accordance with Fundamental Rule 45.

(C.C.A.'s letter No. 1542 Admn/N-K-W-49-30 dated 17th November 1931, Dy. India 1285-W.M. 1917.)

Standard rent—fixation of—in rupees and annas

164. The Bengal Government have ordered that in regard to assessment and recovery of rent, both under F.R. 45-A and 45-B, the rent calculated should be fixed in rupees and annas, fractions of an anna being ignored. Where a fraction of an anna occurs, the next lower anna should be adopted even if the higher anna be nearer. These orders should take effect in the Public Works Department from the rent for September 1930 collected on the 1st October 1930.

(B.G., P.W.D., No. 4750-A. dated the 4th August 1930, Dy. G.B. 5581.)

NOTE.—The orders of Government issued in B. G., P. W. D., No. 4750-A, dated the 4th August 1930, will have effect from the 1st April 1932 in all Public Works Divisions.

(B.G., P.W.D., No. 3603-A, dated 16th August 1933, Dy. G.B.-5337, W.M.-1095 Bundle W.A./II of 1932-33.)

In the Irrigation Department the order should take effect from the rent for October 1930 collected on the 1st November 1930.

(Vide B.G., Irrigation Deptt., No. 320-T.I.A., dated 27th October 1930, Dy. G.B.-905-W.M. 163.)

Fixation of rent of rent-free residences in accordance with the provisions of paragraph 194 of the Central Public Works Account Code

165. From paragraph 194 of the Central P.W.A. Code it is clear that since the rent-free residences falling within the categories specified in clauses (1) and (2) of Rule 2 of appendix 2 to the Account Code, Vol. IV are normally not available for being let on the one hand and do not enter the capital and Revenue Accounts of residential buildings on the other, it would be superfluous to exhibit them in the register of rents of buildings and lands, etc., available for being let out on rent. Fixing standard rents for these buildings would also thus be unnecessary.

(Vide Auditor-General's letter No. 578-Admn.-II-176-32, dated 5th August 1932.—Dy. India 1015-W.M. 1024.)

Recovery of Rent for special services.

166. In the case of Officers in the services under the control of the Union the value of the site should be excluded in calculating under Fundamental Rule 45-A VI, the rent of special services, viz, tennis-court or garden supplied to them.

[G.I., F.D., No. F.3(29-c)-R.I.-30, dated the 13th March 1931, Dy. India 1049/G.A. III 2380.]

167. It has been decided by Government that when the rent of a building is fixed on the basis of floor area, it should be liable to be raised if improvements are undertaken which an ordinary landlord would not undertake without stipulating for an increase in rent. This would be the general principle and its application would be decided on the merits of each case. Government has further ordered that the rent for such buildings should be reviewed at intervals of every five years.

(B.G., P.W.D., No. 6768 A., dated the 27th November 1930, Dy. G.B.-2241-WM 428.)

NOTE.—The provision of this paragraph also applies to the Irrigation Branch with effect from 5th January 1938.

(B.G., C. and W. Dept. Irrigation Branch, No. 39/I-A, dated the 5th January 1938, received with F.D.-Memo. No. 320-F, dated the 20th January 1938, Dy. G.B.-18915 W.M.-2301 Ble. WA/8 of 33/34.)

Verification of standard rent statements.

168 Rent statements, should be checked in the respective Works Audit sections and filed in Divisional files. It should be seen that the standard rents as fixed by the competent authority are calculated in accordance with rules (Rule 45-A or 45-B of the Fundamental Rules) and that they are based on correct data.

Revision of rents.

169. (I) When the standard rent of a residence has been calculated, minor additions and alterations may be made without the rent of the residence being increased, subject to the following conditions, namely.—

- (a) the total cost of such additions and alterations shall not exceed 5 per cent. of the capital cost on which the standard rent was last calculated; and
- (b) such additions and alterations shall be made within seven years after the last calculation of the standard rent.

(II) When by reason of additions and alterations, the capital cost of a residence exceeds by more than 5 per cent. the capital cost on which the standard rent was last calculated, the standard rent shall be calculated with effect from the 1st April next following or from the date upon which a new tenant becomes liable for the payment of rent, whichever is earlier. See also the schedule under Rule 241 of the Bengal Service Rules, Part I

Subject to the provision stated above, ordinarily, a sanctioned Rent statement should not be revised at least for seven years except under special orders of Government when the total rental of all residences in the Province proves insufficient to cover interest and maintenance charges and revision of rent is obligatory.

At the time of revision of rent, estimated cost of repairs will not be refixed on fresh actuals but will be taken as the figure of the previous rent statement increased or decreased in proportion to the increase or decrease in the capital cost as the case may be.

If the maintenance charges of any building are likely to be incurred permanently *e.g.*, by an increase of the municipal taxes so as to affect the rents appreciably, the case should be submitted to Government for orders.

Inclusion of the cost of site in the rent statement of residences

170. It has been ordered that according to Fundamental Rule 45, clause (b), Note (II) the assessed value of land is not to be taken into account for calculating rent of buildings acquired or constructed prior to the 1st January 1922. But the recorded value or the actual cost of site, when known, should be taken into account in calculating rent of residences irrespective of the dates of their acquisition or construction.

For the assessment of rent of buildings, constructed or acquired after 31st December 1921, of which there is no recorded value of land, or the actual cost of site of which is not known, the assessed value of land should be taken into account.

(B.G., P.W.D., letter No. 2437-A, dated 18th May 1927, to the Superintending Engineer, Eastern Circle, filed in Bundle No. W.A./39 of 1931-32, Vol. III.)

However, when the capital cost or the rent statement of a residence, acquired or constructed prior to the 1st January 1922, is sanctioned for the first time it should be fixed according to Fundamental Rule 45 B-II, clauses (a) and (b), i.e., the assessed value of land should be included in the capital cost for the purpose of sanctioning the rent statement.

[B.G., C. & W. Deptt. (C. & B.) No. 2094/I-A, dated the 14th August, 1939, Dy. No. G.B. 8162/W.M. 1253 in Bundle No. W.A./39 of 1931-32, Vol. III.]

Recovery of rents

171. Interpretation of the phrase "particular area" occurring in old Fundamental Rule 45 (c) (i).

With reference to a query regarding the application of the phrase "particular area" in old Fundamental Rule 45 (c) (i), the Government of India states that Rule authorises a local Government to take in any particular area, a uniform percentage of emoluments not exceeding 10 per cent. from each Government servant supplied with a residence. It does not provide for the exclusion from the calculation of any house in the particular area chosen. The idea underlying the paragraph was that higher paid officers might make up for any loss which was incurred by Government as far as the rents of residences of lower paid officers were concerned. These views have had the concurrence of the Auditor General.

(G.I., F.D., No. F./2-C, S.R./25, dated the 7th January 1925, copy received with Auditor General's Memo. No. 55-C/III-24, dated the 30th January 1925, Dy. Ad. G., 939.)

Refund of Rent

172. The Government of Bengal in the P. W. D. have decided that in cases of refunds chargeable to Provincial Revenues, other than refunds under Fundamental Rule 45-A, Government sanction should first be obtained.

(B.G., P.W.D., letter No. 3888-A, dated the 20th July 1928, G.B. 3724.)

NOTE 1.—In cases of unambiguously wrong or excess recoveries which do not involve any abandonment of revenue, power has been delegated to the Superintending Engineers of Public Works Circles to sanction refunds of rent and taxes up to Rs. 50 (Rupees fifty).

19/2/31

(B.G., Public Works Department, letter No. 147-A, dated the 10th January 1936, copy received under endorsement No. 148-49-A, dated the 10th January 1936, Dy. G.B. 12737.)

W.M. 2417

NOTE 2.—The refund of rents and taxes referred to in Note 1 may be authorised to be made in cash as well.

(B.G., P.W.D. letter No. 5012-A, dated the 25th September 1936, Dy. No. G.B., 10331-W.M. 1700: Bundle W.A.-39 of 31-32.)

Assessment of rent for the garages provided for the occupants of residential flats

173. Where a garage is provided for a particular residence (whether within or without the compounds or premises), its capital cost should be included in the Capital cost of the residence for the purpose of assessment of the standard rent. Where this condition is not fulfilled, rent for the garage should be charged separately.

(B.G., C. & W. Department, letter No. 1530-A, dated the 10th July 1940, received with Finance Department No. 1711-F, dated the 16th July 1940, Dy. W.M.-976, dated the 18th July 1940.)

Interpretation of the term "pension" occurring in Fundamental Rule 45-C(v)

174. The Governor in Council has decided that the word "pension" occurring in F.R. 45-C(v) means the full sanctioned pension prior to commutation.

[G.I., F.D., No. F.-3(28)-R-I 30, dated the 3rd November 1930, Dy. India 244/T.M. 485.]

Remission of rent wholly or in part

175. The Communication and Works Department of the Government of Bengal is authorised to sanction without previous consultation with the Finance Department exemption wholly or in part from any or all of the liabilities enumerated in rule 236 of the West Bengal Service Rules, Part I relating to occupation of Government residences in any of the circumstances set out in rule 237 *ibid.*

[G.B., F.D., Audit Branch Order, dated the 29th May 1945, copy received with Asstt. Secy.'s Memo. No. 988/1(2)-F, dated the 29th May 1945, Dy. 9B/7136-War/590, dated the 31st May 1945.]

Remission of rent during holidays affixed to leave

176. Remission of rent for residences for the period of holidays (Puja or X'mas) which the officers are sometimes permitted to affix to privilege leave is not admissible.

(B.G., P.W.D., No. 95-96 T./A., dated the 18th June 1918, Dy. G.B.-2127.)

Occupation of residences by newly joined Assistant Magistrates and Assistant Superintendents of Police.

177. It is optional on the part of any newly joined Assistant Magis-

trate and Assistant Superintendent of Police to occupy, for the whole period of his first posting, a Government bungalow should there be one assigned to him in the station to which he is posted; and if he does not do so, he should not be charged rent in respect thereof during the period of his first posting

The above orders supersede those contained in Bengal Government, Public Works Department, Circular No I T A., dated 10th May 1911, and letter No. 1801-A, dated 24th March 1931.

(Vide B G., P W D., letter No. 2038-A., dated 4th May 1933, Dy. G B ,-1791-W M -313)

Exclusion of Dearness Allowance from total emoluments for the purpose of rent

178. Government of Bengal have sanctioned with respect to persons under their rule-making control, that dearness allowance sanctioned in their F D Order No 1970-F, dated the 4th October 1944 (as subsequently amended from time to time) shall not be included in the term 'emoluments' for the purpose of recovery of rent under rule 239 of the W B S R , Part I

(G B , F D , Memo No 2070-F dated the 18th September 1945, Dy. G B 22023/O A D /1366, filed in Ble W A -39 of 31 32, Vol III.)

Rent liability of Officers on leave

179. An officer on leave is not responsible for the rent if he vacates his quarters, as he is not the incumbent of the post, as contemplated in Rule 281 of the Bengal Financial Rules, while he is on leave. If however the officer retains his quarters during leave, he is liable for the rent. The question of remission of rent does not arise in cases where there is no incumbent to a post

(B G., P W D., No. 371/375-A., dated the 18th January 1928, to the Superintending Engineer, Northern Circle/Accountant General, Bengal, Dy G B 10829)

NOTE—The provision of this paragraph also applies to the Irrigation Branch with effect from 5th January 1938

(B.G.. C and W Dept . Irrigation Branch, No 39/I-A, dated the 5th January 1938, received with F D Memo No 320-F, dated the 20th January 1938, Dy. G B.-13915-W M -2301-Ble W A./8 of 33/34.)

Rent under F R /45-A is at a concessional rate which is applicable to Government Servants when on duty. While on leave or otherwise not on duty they are considered to be private persons and if they occupy Government quarters, rent should be assessed and recovered from them under F.R 45-B

(B G , P W D No 3780 A, dated the 30th August 1933 Dy. G B. 6065-W A I -854, Ble W A -8 of 1933/34)

NOTE—The above orders should take effect from the date of issue of the orders

(B G P W D , Accounts Branch No 6354-A , dated 24th October 1935 Dy G B 9508 Bundle W A -8 of 33/34)

Recovery of rent from an outgoing or incoming officer for a Government residence.

180. (a) The assessment of rent in respect of quarters attached to an appointment should follow the date (forenoon or afternoon as the case may be) of making or taking over charge. Thus, if the transfer of charge is effected in the morning, the incoming officer will be liable for the rent of the day but the outgoing officer will be liable if the transfer is effected in the afternoon.

Similarly, in other circumstances, if an officer vacates a building in the morning he will not be liable for the day's rent but he will have to pay the same if he vacates in the afternoon

(b) An officer occupying a vacant building will pay rent for the day of occupation, no matter whether he occupies it in the morning or afternoon.

NOTE.—This order takes effect from 14th August-1934 (the date of the order).

(B.G., P.W.D. No. 4223-A.-4924-A., dated 14th August 1934 Dy. G.B. 5633 W.M.-943.)

NOTE.—The provision of this paragraph also applies to the Irrigation Branch with effect from 5th January 1938.

(B.G., C. and W. Dept. Irrigation Branch. No 39/1-A, dated the 5th January 1938, received with F.D.-Memo. No. 320 F, dated the 20th January 1938 Dy. G.B.-13915 W.M.-2301 Ble. W.A./8 of 33/34.)

Rent liability of officers during joining time

181. In the case of rent-free as well as rent-paying quarters an officer may be allowed to occupy his official quarters during joining time on the same terms regarding rent as would be applicable to him if he were in charge of the post to which the residence concerned is allotted. Exceptional cases will, of course, require special treatment and will be dealt with on their merits. These orders will not, however, apply to cases where the officer concerned is on leave prior to taking over or after making over charge.

(B.G., P.W.D., letter No. 295-A, dated 12th January 1934, issued with the concurrence of the Finance Department. Dy. G.B.-10686-W.M -1940-Bundle W.A.-8 of 1933/34.)

"The above orders have effect from the 1st January 1932."

(B.G., P.W.D. letter No. 17 T-A, dated 25th May 1934. Dy. G.B. 3472-W.A-II 275, Ble. W.A.-8 of 33/34)

NOTE.—The provision of this paragraph also applies to the Irrigation Branch with effect from 5th January 1938

(B.G., C. and W. Deptt. Irrigation Branch. No. 39/I-A, dated the 5th January 1938, received with F.D.-Memo. No. 320-F, dated the 20th January 1938, Dy. G.B.-1395 W.M.-2301 Ble. W.A./8 of 33/34.)

Recovery of house rent from ward master and others of the Presidency General Hospital occupying rent-free quarters while on leave.

182. In special cases where the quarters are occupied by the above mentioned officers during leave and realisation of full rent under 45(B) is likely to involve hardship, rent may be charged under F.R 45-A at the discretion of the officer, provided that (a) the leave is on medical certificate

and (b) the arrangement made to carry out the duties of the absentee does not involve any extra expense to Government in the shape of house rent allowance to the substitute.

In cases where the above conditions are not fulfilled, full rent under F.R. 45-B should be charged.

(B.G., P.H.E., L.S.E., Medical Branch Memo. No. Medical 3055/H/Admn.2P-5-48, dated 2nd June 1948, received in F.D. No. F.D. 6078 F.B., dated 27th July 1948, Dy. T.B.I. 1792/GB 8652 filed in Bundle W.A./39 of 31/32, Vol. V.)

Rent-free quarters

183. For printed lists of officers enjoining rent-free quarters Provincial-corrected up to 31st December 1925, *vide* B.G., P.W.D., No. 3402-A., dated the 23rd July 1925, Dy. G.B.-3204 and No. 934/939-A, dated the 19th February 1926, Dy. G.B.-10065.

184. For statement showing the various classes of Officers in India including the Heads of Provinces, who are granted house-rent or free quarters *vide* G.I., P.W.D., No. 201-B., dated the 15th June 1891, to all Local Governments and Government of India, Finance and Commerce Department, Despatch No. 344 of 1890 to the Secretary of State for India, Bundle W.A.-153 of 1913/14.

Rent concessions granted to nurses

185. Nurses at Government hospitals, whether employed by Government, the Calcutta Hospital Nurses' Institution or other Association or Mission by arrangement with Government including Matrons, Nursing Superintendents, Teaching Sisters, Sisters, Nurses, Probationary Nurses, and any other women on the nursing staffs, have been allowed exemption in respect of quarters allotted to them from the payment of—

- (1) rent for water-supply and sanitary fittings,
- (2) rent for electric installation,
- (3) * * * *
- (4) * * * *
- (5) * * * *

These orders will take effect from the dates from which the incumbents were in occupation of the quarters allotted to them. No refund will, however, be allowed on account of these orders in cases where the charges have actually been paid.

Nurses not in Government employ have also been allowed exemption from the payment of rent in respect of quarters allotted to them.

N.B.—Nurses in Government employ already enjoy the concession of rent-free quarters and as standard rent under F. R. 45A includes rent of sanitary, water-supply and electric installations, no separate orders for exemption in respect of these installations were necessary in their case, *vide* paragraph 155 of the Manual.

(B.G., L.S.G., Deptt., No. 33-Medl. dated 5th January 1932, Dy. G.B. 9368-T.B. 4635, No. 1658-Medl., dated 19th May 1932, Dy. G.B. 1801-T.B. 1083 and No. 3450-Medl., dated 8th December 1932, Dy. G.B. 8710-W.M. 1943, in Bundle T.M.-149 of 17/18, Vol. II.)

Rent-free accommodation granted to caterers

185. Caterers occupying tiffin rooms and fixed stance in office build-

ings belonging to the Bengal Government as detailed below are exempted from payments of rents as they cater for the staff of the respective offices in which the accommodation is provided and not for the general public.

1. Writers Buildings (Tiffin Room).
2. Government School of Arts (Tiffin Room).
3. Medical College Hospital, Calcutta (Tiffin Room).
4. Public Office building at No. 3, Charnock Place,
Calcutta (Fixed stance).

(Bengal Government, Public Works Department No. 1827-28A, dated the 7th April 1934, Dy. G.B.-535, dated the 12th April 1934 and also

WA-I-47

Bengal Government, Communications and Works Department (C. and B.) No. 763-A, dated the 28th February 1939, Dy. G.B.-18300 in Bundle

WM-2678

W.I.-3 of 1933/34.)

Rent-free accommodation granted to private bodies in the High Court Building.

187. No rent should be realised from the Stump Vendor attached to the High Court, Calcutta. It has subsequently been decided that the question of recovery of rent from all other private bodies or persons occupying spaces in the High Court, e.g., the High Court Co-operative Society, the High Court Club and other private persons such as Panwallas, Cobler, etc., should be dropped.

The orders issued above have the concurrence of the Finance Department.

(B.G., C.&W. Deptt., Nos. 1215-A, dated 1st May 1939 and 1928-A, dated 25th July 1939, recd. with Fin. Deptt. No. 1928/I-A., dated 25th July 1939, Dy. W.A.I/245, dated 9th May 1939 and W.A.I/1094, dated 29th July 1939, Bundle W.A./89 of 1931/32, Vol. III.)

188. Government Pleaders and Public Prosecutors are exempted from payment of rent for the accommodation provided for them in Court buildings. They are also exempted from rent for electric installation and consumption of electric current for fans and lights in cases where they are provided with rent-free accommodation in Government buildings.

(B.G., Judicial Department, No. 5710-J., dated the 29th June 1929, forwarding their Memorandum No. 5709-J, dated the 29th June 1929, to B.G., P.W.D., Dy. G.B.-5315, and B.G. Judicial Department, No. 7122-J, dated the 18th August 1929, forwarding their No. 7121-J., dated the 13th August 1929, to the E.E., Electrical Dn., Dy. G.B. 8014-issued with the concurrence of the Finance Department.)

189. Government have decided that the officers of the Victoria Boys' School, Kurseong, who have been allowed rent-free quarters should not be required to make any payment for water supply in their quarters.

(B.G., Education Department, No. 1520-Edn., dated the 31st March 1936, Dy. No. G.B. 70-O.A-5 issued with the concurrence of the Finance Department.)

-Supply of Government residences free of rent to the Hon'ble Ministers.

190. Under Article 164 (5) of the Constitution of India, salaries and allowances of Ministers shall be such as the Legislature of the State may from time to time by law determine and until the Legislature of the State to determine, Para. 6 of the Second Schedule of the said Constitution will apply, *i.e.*, the existing allowances will be payable. In this connection, the decision of the Auditor General of India in connection with the supply of residences free of rent to the Ministers under the Government of India Act 1935, is given below for guidance:—

There are two matters which have to be considered in this connection,—

(i) The legal position and (ii) the question of general principle.
As regards the former, the decision is as follows:—

Section 51(3) of the Government of India Act 1935 requires that the salaries of Ministers shall be regulated by an act of the Provincial Legislature and it is evident from clause (c) of the sub-section (3) of Section 78 that the Constitution Act itself shows a distinction between salaries and allowances. It is therefore, not incumbent on the Provincial Legislature to provide for the determination of the allowances of Ministers by an Act. If, however, a Provincial Act purports to provide not only for the determination of the salaries of the Ministers but also for other matters, *e.g.*, house allowances, motor car allowance, then the Act should be regarded as exhaustive of allowances in *pari materia* with the allowances specified therein. If an allowance is not in *pari materia* with those allowances its payment to the Ministers is not barred by the Act.

As regards the question of general principle, the Auditor General does not feel inclined to state categorically and in a general way that it is objectionable constitutionally for allowances to be capable of being sanctioned by executive orders. On the other hand he thinks that it would be permissible and indeed proper, for the Accountant General, in the case of any new sanction, to mention the item of expenditure in the Appropriation Report of the year as a personal payment sanctioned for so and so in addition to the remuneration, etc., admissible under the Salaries Act. If, however, anything flagrant were to occur, which would appear to stultify the local Act and the Government of India Act, the matter should be referred to the Auditor General.

(Auditor General's letter No T. 200-A/90-39 dated the 23rd May 1939 to Accountant General Bihar; Dy. India 522 G.A.-I-887 dated the 26th May 1939.)

Rent leviable from work-sarkars whose emoluments exceeds Rs. 50 a month.

191. Work-Sarkars drawing not more than Rs. 50 per month are exempted from the payment of rent.

(Bengal Government. C.&W. Department (C.&B.), letter 178-A, dated the 20th January 1939, Dy. W.A.-I/2854, dated the 28th January 1939, filed in Bundle W.A.-39 of 1931/32, Vol. III.)

Rent leviable from Officers whose emoluments do not exceed Rs. 100 a month.

192. Government confirm the concession allowed under Public Works Department Circular No. 32-G. of the 31st March 1890, and direct under the provisions of the old Fundamental Rule 45(e), that in the case of those Government Servants not subject to special rules who occupy quarters leased, acquired or constructed at Government expense, and whose emoluments including compensatory allowance other than travelling allowance from whatever sources received do not exceed Rs. 100 per mensem, the rent leviable shall be regulated as follows:—

- (i) the rent shall be waived if such emoluments are less than Rs. 25 per mensem;
- (ii) the rent shall be limited to 5 per cent. of the emoluments if they are Rs. 25 or above but do not exceed Rs. 100 per mensem.

The orders issued in Bengal Government Circular Nos. 3040-46-E., dated the 20th August 1908 (quoted in page 39 of the list of officers enjoying rent-free quarters provincial) granting the concession of rent-free quarters to Public Works Department sub-overseers (now Lower Subordinates) drawing up to Rs. 50 have not been superseded by the orders of the Finance Department of the Government of Bengal in their No. 2536-F., dated the 13th August 1926, which have only confirmed the old orders contained in Bengal Government No., 32-G., dated the 31st March 1890.

(B.G., P.W.D., No. 137-A./142-A.; dated the 8th January 1927, to the Superintending Engineer, Central Circle/Accountant-General, Bengal Dy. G.B. 9096.)

NOTE (i).—The concessions prescribed above are not admissible to Officers on leave who for the time being are treated as private persons.

(B.G., P.W.D., letter No. 4210-A, dated the 12th October 1933. Dy. G.B. 7286-W.A. II-725, Ble. W.A./8 of 1933-34.)

NOTE (ii).—The provision of this paragraph also applies to the Irrigation Branch with effect from 5th January 1938.

(B.G., C. and W. Deptt., Irrigation Branch, No. 39/I-A, dated the 5th January 1938, received with F.D.-Memo. No. 320-F, dated the 20th January 1938, Dy. G.B.-13915 W.M.-2301 Ble. W.A./8 of 33/34.)

*Rent Concessions granted to the Subordinates of West Bengal
Agricultural Department.*

193. House allowance in lieu of rent-free quarters will be given to those officers of Agriculture and Veterinary Departments only who live within a radius of half a mile from their place of work.

The Officers of the Lower Subordinate Agricultural Service, viz., Demonstrators, will continue to draw a fixed allowance of Rs. 5 as house rent and office allowance where no buildings in the hands of the Department are available, irrespective of the District in which they are posted.

The Officers in the Subordinate Agricultural Service, Classes I and II, will draw house allowance equal to actual rent paid by them subject to a maximum of 10 per cent. of pay actually drawn and to a minimum of Rs. 5 per mensem and to the proviso that their pay does not exceed Rs. 150 per mensem.

The concession of rent-free quarters or house allowance in lieu thereof will be withdrawn in case of future incumbents of posts borne in the clerical establishment under the Agricultural Department, Engine driver, Laboratory Engineer, Artist and Assistant to the Artist. The existing incumbents will continue to draw house allowance equal to actual rent paid by them subject to a maximum of 10 per cent. of their pay actually drawn and to a minimum of Rs. 5.

The house allowance drawn by the preparers of the Agriculture Department will be reduced to Rs. 5 per mensem.

If the quarters which the clerical staff of the Deputy Director of Agriculture are occupying are required for other purposes the concession of rent-free quarters will be withdrawn and its withdrawal will not create any claim to a house allowance in lieu of rent-free quarters, the house allowance drawn by the clerical staff should be discontinued.

The house allowance in lieu of rent-free quarters will continue to be drawn by Head Constables and Constables in Veterinary Preventive Force.

These orders will take effect from 1st March 1937. (B.G., Agriculture and Industries Department Misc. Branch, No. 1923, dated the 22nd March 1937), Dy. G.B. 19656, T.B. 7170, and B.G. Rev. Excluded Area Branch, No. 11659-E-A., dated the 4th June 1937, Dy. T.B. 1567-G.B. 3208, of 1937-38, B1. TB-II of 35-36.)

194. For the purpose of assessment of rents the cost of fencing erected round the compound of a residence should be taken as a capital charge on the cost of the building and not charged to site.

(G.B., P.W.D., letter No. 80-T, A./86 T.A. dated the 26th May 1928 to the Superintendent Engineer, Eastern Circle/Accountant-General, Bengal, Dy. G.B.-1964.)

NOTE.—The provision of this paragraph also applies to the Irrigation Branch with effect from 5th January 1938.

(B.G., C. & W. Deptt., Irrigation Branch No. 39/I-A, dated the 5th January 1938, received with F.D Memo. No. 320-F, dated the 20th January 1938, Dy. G.B. 19915 W.M.-2901 Ble. WA/8 of 33/34.)

Recoveries of rent from local bodies of occupation of Government buildings as their offices.

195. The local bodies should only be charged a nominal rent for Government buildings, hitherto occupied by them free of rent under Bengal Government, Local Self-Government Department, Circular No. 17-L.S.G., dated 14th June 1895 and in respect of every such occupation, they should be required to execute an agreement in the form to be presented by Government in the Public Works Department. The agreement should make it clear that local bodies should be treated as tenants liable to vacate the buildings on reasonable notice in case Government require them for other purposes or in case the buildings cease to be used for the purposes for which Government allowed them to be occupied.

NOTE.—These orders will have effect from 1st April 1927, and relate to Government buildings occupied by local bodies and not to Government lands occupied by them.

(B.G., Local Self-Govt., Department No. 3208-3212/3215-L.S.G., dated the 31st August 1927, Dy. G.B.-5886.)

(B.G., Local Self-Govt., letter No. 803-L.S.G., dated the 5th March 1929 copy with Dy. WA-II/1732, dated the 9th January 1910, Ble. WA/39 of 1931-32, Vol. III.)

Recoveries of rent from local bodies for occupation of Government lands and buildings.

196. The previous permission of Government through the proper channel should be obtained when a local body intends to erect a building on Government land and an agreement on the lines of rule 173 (2) of the Government Estates Manual should be made executed. Such an agreement should also be made if not previously done, where a local body has already erected a building on Government land. But no rent shall be charged for the building erected by the local body at its own cost, or for the Government land on which the building is erected and which it has already been allowed to occupy, free of rent.

The above orders will govern cases of lands leased out to local bodies, etc., prior to the 21st May 1932. The cases of lands leased out or licensed out to local bodies, private bodies or private individuals for constructing their own buildings thereon or for any other purpose and also of buildings or portion thereof, leased or licensed to local bodies, etc., for their occupation on or after the above date will be regulated as under:—

A rent clause should invariably be inserted in the agreement in addition to using building clauses as an additional safeguard to Government rights. This rent may be either nominal rent or full rent according to the nature of the individual cases. This procedure should also apply to cases where roadside lands are leased or licensed to local bodies or private individuals, for constructing approach roads or culverts over roadside drains.

The issue of these orders has the concurrence of the Finance Department.

(B.G., C. & W. Department—Buildings Branch, No. 95-B, dated the 9th January 1940, to this office, B.G., L.S.G., letter No. 803-L.S.G., dated the 5th March 1929 to the Commissioner, Rajshahi Division, B.G., P.W.D., No. 79-T/B, dated the 21st May 1932, Dy. WA-II/1732, dated the 13th January 1940, filed in bundle WA/39 of 1931-32, Vol. III.)

Rent payable by private persons for the occupation of residences owned by the Central and Provincial Governments.

197. The rent to be charged to private persons, should be assessed in accordance with the rule 45-B of the Fundamental Rules, and recovered monthly in advance. None of the rent concessions, afforded by this rule to Government servants, should be extended to such persons.

(Vide Government of India, Department of Industries and Labour, Public Works Branch, letter No. B-28-206, dated the 22nd September 1927—(Dy. G.I. 465) to the Secretary to the Government of Bengal Public Works Department, Roads and Buildings Branch, copy received with B.G., P.W.D., No. 4759—64-A, dated the 13th October 1927, Dy. G.B. 7142, and B.G., P.W.D., letter No 6834-A., dated the 19th December 1928, Dy. G.B. 9199.)

NOTE.—The tenant should be required to pay in the rent on the 1st working day of the month for which the rent is due.

(B.G., P.W.D., letter No. 5364-A., dated 3rd November 1934, Dy. No. G.B.-9167-W.M. 1471 and U.O. case No. 2028 of 1934-35.)

Rent payable by private Associations.

198. It has been decided by the Government of Bengal in the Irrigation Department to charge full economic rent in case of all fresh leases of 404 A. G Bengal.

licenses in respect of Government lands or buildings with private associations such as Pleaders' or Mukhtars' Associations, Clubs or similar private bodies.

The term "full economic rent" means:—

- (a) In the cases of leases or licenses of non-residential Government buildings or lands full rent at the rate prevailing in the locality for similar buildings or lands including the occupiers share of taxes, if any, and
- (b) In the case of leases or licenses of residential Government buildings or lands rent under F.R. 45-B.

The above order will not apply to local bodies such as District Boards, Local Boards and Municipalities. The cases of these bodies will be treated separately on their merits.

(Govt. of Bengal Irrigation Deptt. No. 631-1, dated the 3rd March 1937 Dy. G.B., 17913/W.A. III-2159, dated the 5th March 1937.)

Assessment of rent of residential buildings owned by the Provincial Government when let out to private persons for residential purposes.

199. When a Government building is let to private person for residential purposes, rent should be recovered monthly in advance, assessed in accordance with the provisions of F.R. 45-B. In making the calculation proviso (iv) under clause II and Note 1 under clause III of that rule shall be ignored and full departmental charges for establishment (including pension), tools and plant, and audit and accounts charges shall be taken into account both for the purpose of arriving at the capital cost and the additional charges to be included for ordinary and special maintenance and repairs.

NOTE.—The rate of departmental charges for capital cost, additions and alterations and maintenance and repairs shall be that in force at the time of calculation of rent. In all cases where buildings are merely acquired by Government, a charge of 3 per cent. only on the capital cost shall be levied in lieu of the full rate of departmental charges.

(Bengal Government, Communications and Works (C. and B.) Deptt. letter No. 1155-A., dated the 14th May 1941. Dy. G.B. 4268-W.M.-429, Bundle WA/89 of 1931-32. Vol. IV.)

(Bengal Government, Department of Communications and Works, Irrigation Branch Memo. No. 2498 I., dated the 8th December 1942 received with B.G., F.D. Memo. No. 2717F, dated the 15th December 1942, Dy. G.B. 17903-WM 1903-Bundle WA/6 of 1928-29, Vol. III.)

200. Pending the framing of necessary rules under F.R. 45-B, Government re-affirm the orders of 1906 in respect of calculating the average annual charges for maintenance and repairs of residential buildings coming under the said rule with retrospective effect from the 1st April 1924 to regularise the present practice.

- (1) In the case of new buildings constructed by this department of a permanent nature with terraced roofs on steel joists and tee burgas or roofs of Allahabad or similar tiles, 2 per cent. on the capital cost.
- (2) In the case of buildings of a permanent nature, not constructed by the Public Works Department, purchased or otherwise acquired or hired, 3 per cent. on the capital cost.

No. 13.

Substitute the following for paragraph 200 (1) :—

200 (1). The average annual charges for maintenance and repairs on residential buildings to be included in the rent of such buildings should henceforth be calculated on the following basis :—

- (1) For pucca buildings constructed before 1945, 9% of Capital Cost.
- (2) For kutchra or semi-permanent buildings constructed before 1945 20% of Capital Cost.
- (3) For pucca buildings constructed in and after 1945, 4% of Capital Cost.
- (4) For kutchra or semi-permanent buildings constructed in and after 1945, 9% of Capital Cost.
- (5) Where the actual cost of repairs for a number of years is known, as in the case of a building which is already on the books of the W. & B. Department and of which it is necessary to revise the rent, the average of the actual annual costs of repairs in the previous four years should be taken into account. To this shall be added half of one per cent. on the Capital Cost of the building to provide for "special charges" or in other words depreciation.

Provision for depreciation is included in the percentages assumed in case (1), (2), (3) and (4) above.

(2) The permissible limits of maintenance calculated in accordance with the above rates should be taken as the maximum limits. The standard of maintenance should not, however, be pitched too high and every endeavour should be made to keep the repair charges at a lower level than the maximum fixed as above.

The orders should take effect from the beginning of the year 1951-52.

This has the concurrence of the Finance Department. /

(Government of West Bengal, W. & B. Department, Memo. No. 1957-A. dated the 8th June, 1951, copy received with the Finance Department Memo. No. 9941-F. B., dated the 16th July, 1951, Dy. WM-1263, dated the 16th July, 1951, filed in Bundle No. WA/39 of 1931-32—Vol. VI.)

- (3) In the case of semi-permanent buildings from 4 to 6 per cent. depending on the nature of construction. The higher percentage would be assumed only in the case of buildings with thatched roofs.
- (4) Where the actual cost of repairs for a number of years is known, as in the case of building which is already on the book of the Public Works Department and of which it is necessary to revise the rent, the actual average annual cost of repairs should be taken. To this should be added one-half per cent. on the capital cost of the building to provide for "special charges" or in other words, depreciation.

Provision for depreciation is included in the percentages assumed in cases (1), (2) and (3) above.

2. The Municipal taxes payable by the occupant of an official residence are in addition to the maintenance and repair charges and should accordingly be taken into account separately and not included in the cost of repairs in calculating the rent.

(B.G., Finance Department, endorsement No. 2963-F, dated the 20th March 1936, Bundle No. W.M.-39 of 1931-32.)

Rent liability of the incumbent of an appointment, whether permanent or temporary, for whose benefit a house has been constructed, purchased or leased by Government, when the officer concerned is in the station.

201. When the incumbent of an appointment, whether permanent or temporary, for whose benefit a house has been constructed purchased or leased by Government is on duty, he must be responsible for the rent of the house which is realizable from him under the rules.

2. These orders are not to be taken as prohibiting the subletting of a residence, the conditions of which are laid down in Rule 282 of the Bengal Financial Rules but to make it clear that Government will not temporarily allot a residence to another officer as long as the incumbent of a post for which there is an official residence is residing in the station.

(Vide Government of Bengal, Public Works Department, Accounts Branch, Memorandum No. 4581-92-A., dated the 21st September 1927 copy-received with B.G., P.W.D., No. 4600-A., dated the 21st September 1929, Dy. G.B.-6868.)

Review of the policy adopted by Government in the matter of initial provision and subsequent allotment of residences at public expense.

202. Copies of orders according administrative approval to the construction of residential buildings and sanctioning the allotment of residences to different persons from time to time are to be forwarded to the audit office whenever they are issued. These orders are required for the purpose of reviewing the policy adopted by Government in the matter of initial provision and subsequent allotment of residences at public expense to ensure that orders in each case are justifiably based on established reasons of public interest alone and that the scale of accommodation allowed in each case does not exceed the standard requirements of the classes of officers concerned.

(B.G., F.D. No. 4892-F., dated the 20th September, 1932-Dy. G.B. 0161-W.M. 1383 and C.C.A.'s letter No. 173-code-173-29, dated the 7th April 1932-Dy. India 104-W.M. 87.)

Rent on additions and alterations to a building.

203. On the analogy of Note 3 under paragraph 540 of the Central Public Works Account Code, rent on additions and alterations to a building is chargeable from the date of completion of the additions, as the building is already in occupation and the occupant enjoys the benefits thereof immediately on completion of the work.

This order will apply to future constructions, etc., only and supersedes all previous orders on the subject.

(G.B., P.W.D., letter No. 48—53-T.A./54-T.A., dated the 11th May 1928, Dy. G.B.-1468.)

Payment of rent for Government buildings occupied by the Forest Department.

204. It has been decided by Government that if the buildings belonging to another Government be occupied by the Forest Department which is no longer a Commercial Department, that department has to pay rent for them, but if the buildings belong to another Service Department of the same Government, no rent should be charged against the Forest Department, only the occupiers of residential buildings have to pay rent as usual. If the buildings belong to a Commercial Department of the same Government and are residential, no rent should be charged against the Forest Department, only the occupiers should pay rent under the general rules, but if the buildings are non-residential, the Commercial Departments (*viz.*, Irrigation, etc. works for which Capital and Revenue accounts are kept) may charge rent against the Forest Department under paragraph 7 of the directions of the Auditor General.

(Bengal Government, Forest and Excise Department, Forest Branch No. 3804/For., dated the 2nd April 1940, copy received with Finance Department Memo. No. 899-F.B., dated the 6th April 1940, Dy.-W.A -I/62, dated the 9th April 1940. Filed in Bundle W.A./39 of 1931-32, Volume IV.)

205. The supply of residential accommodation by a service department to the employees of a Commercial Department or *vice versa* should not be held to constitute a service rendered for the purpose of the directions regulating Inter-Departments' transfers, as detailed in chapter 4 of the Account Code Vol. I (*vide* note 2 under Article 61 of the *ibid.*) The rent charged for the occupation of residential buildings belonging to the Public Works Department by the officers of the Irrigation or any other Commercial Departments of the West Bengal Government will, therefore, in all cases be the rent recoverable under the Fundamental Rules from the persons actually accommodated.

These orders will take effect from the 1st April 1935.

(B.G., P.W.D., No. 4147-49-A dated the 6th August 1935, Dy. F.B.-5340 W.M. 1188.)

203. In the case of residential buildings owned by the West Bengal Government but occupied by an officer under the administrative control of another Government, the rent will be recoverable under Fundamental Rule 45-B without considering whether the rent is more or less than the

prevailing rent in the locality so that when an officer under the Government of India occupies a residential building belonging to the Provincial Government, the rent should be calculated under Fundamental Rule 45-B and if the full rent is not recovered from the occupying officer the balance is to be recovered from his Head of Department or if the officer is entitled to free quarters his Head of Department should be required to pay the whole amount of the rent to the Provincial Government.

In the case of office buildings only, the principle of recovering the rent prevailing in the locality should be followed when such buildings are occupied as offices of other Governments or Commercial Departments.

(G.B., P.W.D. No. 5909-A, dated the 26th August 1929, to the Chief Engineer, Bengal, P.W.D., copy received with their No. 5910-A., dated the 26th August 1929, Dy. G.B.-8630 of 1929-30.)

(B.G., Irrgn. Deptt., letter No. 1480-I, dated 29th May 1934. Dy. G.B. 2612-W.M. 386, Ble. W.A.-25 of 26-27.)

NOTE.—For the purpose of rent for accommodation of offices subordinate to Irrigation & Waterways Deptt., of the Government of West Bengal in buildings borne on the books of the C. & W. Deptt. all offices of the Irrigation & Waterways Deptt. will be regarded as non-commercial except Damodar Canal Revenue Division which should be treated as commercial and as such liable to pay rent.

(B.G., C.&W. (Irrigation) Department No. 2771-I.E. dated the 16th December 1943 to the Chief Engineer C.&W. Irrigation Department. Dy. G.B. 26128/W.A. III 1490.)

207. When the occupation of Government residences, belonging to the Provincial Government, by officers of the Posts and Telegraphs Department is recognised by that Department the Posts and Telegraphs Department will be liable to pay either the full rent under Fundamental Rule 45-B or the difference between the assessed rent and the rent actually recovered from the occupying officer. In all other cases, if residential accommodation is provided in Provincial buildings to officers of the Posts and Telegraphs Department, they should be treated as private tenants and the full rent under Fundamental Rule 45-B recovered from them from the beginning of the financial year in which the demand was originally made in each case.

(B.G., P.W.D. No. 51-T.A. dated the 15th May 1933. Dy. G.B. 1985 W.M. 348 Bundle T.M.-12 of 1925-26, Vol. II.)

Loss of rent through the non-occupation of Government quarters by the officiating incumbent of a post.

208. In order to guard against losses of rent, the administrative departments and officers should issue orders as promptly as possible regarding filling up of vacancies by officiating arrangements or otherwise. Steps should also be taken to intimate the incoming officer about his rent liabilities for the quarters attached to his post, during his tenure of the appointment.

If the quarters are borne in the books of the Public Works Department, the officer vacating the house should send an intimation to that effect to the local Public Works Department Officer-in-Charge and furnish him with the name of the officer to whom the charge is made over.

(B.G., F.D., Memo. No. 1145-F.—1146-F., dated the 12th February 1929, Dy. G.B.-11711.)

Rent Rolls.

209. Special attention of all Treasury Officers was drawn to the following common defects noticed in rent rolls in the course of inspection of several divisional offices with a view to future compliance and safeguarding Government against any possible loss due to non-recovery of rents properly due:—

- (1) The rates of pay and allowances were not always shown, and
- (2) When there was a change in an officer's pay and allowances, the date from which the promotion took effect was not noticed.

(A.G.B.'s letter No. W.I.-14-14-A, dated the 28th April 1919, to all Treasury Officers, Bengal/all Public Works Disbursing Officers.)

NOTE.—Verification of recoveries in Rent Rolls is done in T. A. D. *vide* office order No. 132, dated the 30th April 1923, and No. 206, dated the 8th February 1924.

Assessment and recovery of rent in cases where more than one officer is permitted by Government to live together in the same residence.

210. When a building falls vacant on account of two officers being permitted to live together in the same residence under Bengal Government, Appointment Department, letter Nos. 79—105-A.C. dated 4th March 1932 and 129—155-A.C. dated 15th April 1932, specific orders of Government regarding remission of rent will issue from the Appointment Department together with their orders according sanction to two or more officers living in a single house.

In such cases the standard rent of the building subject to 10 per cent. of the pay of the officer to whom the house is formally allotted should be recovered from that officer leaving him to settle with the other officer or officers living with him the amount of rent which the latter should pay.

If, however, an officer for whom a residence is provided under 281, of the Bengal Financial Rules and who pays rent for the same is allowed to vacate it in order to live with an officer who has a rent-free residence, the former officer should be charged rent, subject to a limit of 10 per cent. of his emoluments based on the accommodation actually provided for him in the residence which he occupies.

(B.G., P.W.D., letter Nos. 58-T.-A., dated the 15th May 1933, Dy. G.B.-1836-W.M. 327 86-T.-A., dated 29th May 1933, Dy. G.B.-2390-W.M. 429 and 183-T.-A., dated the 15th September 1933. Dy. G.B.-6608-W.M. 1321-Bundle W.A.-8 of 1933-34.)

211. Interest in respect of arrears accrued after the 18th August 1938, on account of rents and license fees of Government lands and buildings in the charge of the Works and Buildings Deptt., which are leased and licensed, should be charged at the rate of $6\frac{1}{4}$ per cent. per annum and in all agreements to be executed, the above rate of interest on arrears of rents and license fees shall be inserted in the interest clause.

(Government of Bengal, C.&W. Deptt., Buildings Branch No. 654-B, dated 12th March 1940, received with Finance Deptt., No. 651-F, dated the 15th March 1940, Dy. W.M./2747, dated 13th March 1940. Bundle W.A.-39 of 1931-32, Vol. IV.)

NOTE 1.—The above orders will also apply in the matter of interest on arrears of unfiltered water charges payable by the several clubs in the Calcutta Maidan.

[B.G., C. & W. Deptt. (C. & B.), No. 2564-B, dated 4th December 1946, received with Finance Department No. 8-F, dated the 2nd January 1941. Dy. G.B. 13065/W.A.-I. 1897.]

NOTE 2.—Interest on arrears of rents and license fees stipulated in terms of periods of months or years need not be charged when the rents or license fees are collected amicably within the month or year for which they fell due. But when rents or license fees cannot be realised within the month or year in question or when recourse has to be had to a civil or revenue court interest should be charged at 6½ per cent. per annum strictly with effect from the date on which the rents or license fees fell into arrears.

The issue of the above order has the concurrence of the Finance Department.

[B.G., C. & W. (C. & B.), Deptt., letter No. 1574-B, dated the 2nd July 1941, Dy. G.B. 7236/W.M.838, filed in Bundle W.A.-39 of 31-32, Vol. IV.]

Realisation of interest on arrear demands of improvement levy under the Bengal Development Act, 1935.

212. The practice followed in the Damodar Canal Revenue Division in calculating and realising arrear demands of improvement levy under the Bengal Development Act, 1935, viz., interest on less than half a rupee and below half a month is disregarded while that above half is treated as a whole rupee and interest is calculated as half an anna up to six pies and one anna from seven to eleven pies, is approved by Government.

(B.G., Irrigation and Waterways Deptt., No. 4325-I, dated 22nd November 1946, filed in Bundle, No. W.A./39 of 31-32.)

213. A Magistrate-Collector, an Additional District Magistrate-Collector or a Joint Magistrate; a District and Sessions Judge or Additional District and Sessions Judge or an Assistant Judge; a Civil Surgeon; a Superintendent of Police or Additional Superintendent of Police; and an Executive Engineer, who has to join a district in such haste as to preclude his taking his furniture with him, or whose official residence is not immediately fit for occupation or is under repairs, or for any other adequate reasons, may be allowed to occupy Circuit Houses for a period not exceeding one month with the sanction of the Commissioner of the Division. When the officer has an official residence he shall pay rent for it in respect of the period in question, and he need not pay rent for the occupation of the Circuit House or part thereof. When the officer has no official residence he shall pay rent for the Circuit House or part thereof under rule 6 of the "Rules for the occupation and maintenance of Circuit House in Bengal" corrected up to March 1937.

(B.G., Deptt., No. 90-T-R. dated the 3rd October 1939. Dy. T.M./1486, dated the 9th November 1939—Bund's W.A./18 of 1932-33.)

Occupation of Public Works Department Dak and Inspection Bungalows.

214. The concession of free occupation of the Public Works Department dak and inspection bungalows all over Bengal has been extended, as a special case, with retrospective effect from the 1st June 1933 to the members of the peripatetic cinema parties subject to the conditions—

- (i) that they will vacate if accommodation is required by a touring officer entitled to use the bungalow, and

(ii) that previous permission should invariably be obtained from the Executive Engineers concerned.

(B.G., Political Department No. 22190, Pub. dated the 2nd November 1933, Dy. G.B. 8054/T.G. 4308, Filed "A").

Rent-free occupation of Inspection Bungalows by the family of officers.

215. Rent-free concessions may only be granted to the family of an officer who is himself entitled to rent-free accommodation while that officer is engaged on *bona fide* Government duty. If the officer and his family happen to be occupying more accommodation than that to which the officer himself is entitled, the extra accommodation should be vacated immediately if required by another Government officer or private person entitled to use the bungalow either rent-free or on payment of rent.

(B.G. C. & W. Deptt., No. 3676-C., dated 23rd September 1937, Dy. G.B. 8544/W.A., I-1352, dated the 28th September 1937.)

Special cases of rent-free occupation of Dak and Inspection Bungalows under the control of the Communications and Works Department while travelling on duty.

216. The concession to occupy free of all charges the Dak and inspection Bungalows of the Communications and Works Department has been extended as a special case to the following officers while travelling on duty:—

Name of Officers	Authority
Senior Tuberculosis Medical Officer of the Tuberculosis Association of Bengal.	B. G., F. D., No. 2-3-C., dated the 2nd January 1935, Dy. G. B.-11518-W. M.-1908, dated the 9th January 1935.
All special Officers, Debt Conciliation Board.	B.G., C.W.D. No. 2732-C., dated the 23rd July 1937, Dy. W. M.-1027, dated the 30th July 1937.
Engineer Supervisors, Telegraph (non-Gazette) Officers on the scale of pay Rs. 80 to Rs 240 per month).	B. G. C. W. D., No. 737-I (3)-C., dated the 17th March 1939, Dy. W.A.I.-3436, dated the 23rd March 1939.
Members of the National Welfare Unit.	B. G., F. D., No. 1668-F. dated the 12th July 1940, Dy. W. M.-931, dated the 13th July 1940.

Subject to the general condition that previous permission has been obtained from the Executive Engineer concerned, and that the Bungalow will be vacated if accommodation is required by a touring officer entitled to use it, and subject to a special condition in respect of the Senior Tuberculosis Medical Officer that he does not use the Bungalows for examination or treatment of persons known or suspected to be suffering from Tuberculosis and does not admit any such persons to the premises.

(Bundle W.A./13 of 1932/33.)

Fixation of electric current charges recoverable from the occupants of Inspection, Dak and staging bungalows.

216A. The following charges payable by the occupiers to cover the cost of electric current in Government Inspection, Dak and staging bungalows fitted with electric installations:

- | | |
|--|--|
| (1) For current supplied both for lights fans. | Rupee one per day per bed room with no extra charge for current consumed in sitting room, verandah and kitchen, etc. |
| (2) For current supplied for lights only. | Annas six per day per bed room with no extra charge for current consumed in sitting room, verandah and kitchen, etc. |
| (3) For current supplied for fans only. | Annas ten per day per bed room with no extra charge for current consumed in sitting room, verandah and kitchen, etc. |
| (4) For current supplied for both lights and fans. | Annas five for every three hours and part thereof for occupation of a sitting room or verandah without occupying a bed room subject to a maximum of rupee one per day. |
| (5) For current supplied for lights or fans only. | Annas three for every three hours or part thereof for occupation of a sitting room or verandah without occupying a bed room subject to a maximum on annas six per day. |

NOTE (a).—Half the charges mentioned in items 1 to 3 are payable for an occupation for a period not exceeding three hours.

NOTE (b).—Occupation of accommodation in a bungalow fitted with fans at any time between the 15th March and the 15th October will in all cases render the occupier liable for current charges for fans for the period of occupation. Occupation at any time of the year between sun set and sun rise will render him liable for current charges for light for the period of occupation.

NOTE (c).—When an officer intends to occupy a bungalow for a long period, he is given the option of paying actual charges for current consumed during the period of his occupation. In that case he will arrange with the Overseer in charge of the bungalow to read the meter at the commencement and on the termination of his occupation and pay the charges for actual consumption of current during the period of his occupation plus an additional sum of annas eight as cost of replacement of bulbs, etc.

Officers and other who may be entitled to occupy a bungalow, whether free of rent or on payment of rent, are liable for payment of these charges.

[B.G., C.W. Deptt. (Communications Branch) No. 2994-C, dated the 17th December 1940. Dy. G.B.-12929/W.M.-2666, filed in bundle W.A./39 of 31/32, Vol. IV.]

CHAPTER XI
FINANCIAL IRREGULARITIES
'Register of Financial Irregularities

217. "In terms of para. 527 of the Audit Manual, a register of Financial Irregularities shall be maintained in the W.M. Section for the registration of special irregularities and for collecting such statistics as may be required for the preparation of Audit Reports etc. as well as for keeping a consolidated record of such irregularities, so as to be made available for the perusal of the Auditor General during his visits or of the Inspecting Officers for their guidance when proceeding on Public Works inspections. The necessity and utility of the register as also instructions for its upkeep have been described in the memorandum as incorporated in Appendix 'F' to this Manual."

(Auditor General's letter No. 867-Admn./164-49 of 20th May, 1949.)

Financial Irregularities

218. In this chapter has been compiled a brief catalogue of the financial irregularities that have been commonly noticed or dealt with by the Audit Department during the course of audit or inspection in recent years and been reviewed by the Auditor-General in his Appropriation Reports. The various classes of irregularities and the forms in which they manifest themselves are enumerated below with suitable notes, where necessary, for information and guidance of the auditing and inspecting staff. See also appendix 'F'.

The financial irregularities may be classified under the following heads:

I. Expending of money on objects for which there is no sanctioned estimate or appropriation or expending money in excess of sanctioned estimate or appropriation.

II. Delay in taking action on audit objections.

III. Disregard or neglect of the financial interests of Government.

IV. Irregular use of Government money or property.

V. Irregular action or manipulation of accounts with a view to avoid audit objection or financial rules.

VI. Manipulation of accounts to prevent lapse of grants.

VII. Rush of expenditure in March.

VIII. Breaches of the standards of Financial propriety.

(b) I—The irregularity of this class is well known on the Public Works side and needs no special illustration.

NOTE.—In any system in which works have to be executed on a large scale, it is essential, if economy is to be ensured that a programme should first be mapped out based on consideration of the need for and the relative importance of the works, their estimated cost and the funds available. It is equally essential, if the programme is to be carried out, that the estimate of the cost of each work should be as accurate as possible and adhered to in actual working. Under any other procedure, one or other of the following results detrimental to the tax-payers' interests is likely to occur:—

- (1) a more expensive work is carried out than the occasion demands, or
- (2) a work of comparatively minor importance is executed while a more urgent work has to be deferred, or
- (3) a work costs more than it ought to.

II.—Delay in taking action on audit objections.

NOTE.—Obviously the value of audit is greatly detracted and its efficiency seriously impaired if the action by the executive on audit objections is delayed or not taken in the proper spirit.

III.—Disregard or neglect of the financial interests of Government.—
The irregularities of this class may relate to—

- (a) carelessness resulting in double payments or loss, etc.;
- (b) carelessness in keeping cash;

- (c) failure of neglect to carry out rules laid down for the guidance of officers in maintaining accounts,
- (d) execution of agreements;
- (e) materials accounts, stores accounts;
- (f) materials supplied to contractors;
- (g) residential quarters;
- (h) execution of non-Government works;
- (i) failure to act with ordinary prudence and care and loss of Government money or stores;
- (j) misstatement of facts in travelling allowance journals or measurement books;
- (k) carelessness in realizing Government revenue;
- (l) carelessness in record of measurements.

The nature of the items falling under the groups (a) to (l) is indicated below :—

Group (a).—Carelessness resulting in double payments, loss, etc.—

- (1) Double payments or claims noticed of pension, pay, travelling allowance, interest on Government Promissory Notes arrears of pay etc. Double or excess payments to contractors and suppliers due to careless recording of measurements or preparation of bills, etc.
- (2) Pay of the same men drawn in two different appointments.
- (3) Loan of tools and plant to contractors without an acknowledgment being taken leading to loss.

Group (b).—Carelessness in keeping cash—

- (1) Money deposited with a clerk instead of being paid into treasury and subsequently stolen.
- (2) Government collections, undisbursed pay, etc., kept in private custody and stolen.

Group (c).—Failure or neglect to carry out rules laid down for the guidance of officers in maintaining accounts—

- (1) Money put into double locks without check resulting in shortage.
- (2) Misappropriation due to lack of supervision of cash account and failure to check receipts.
- (3) Fictitious claims made or figures altered in fare copies of bills sent to treasury for encashment, correct amounts being shown in office copies, and the amounts drawn in excess being misappropriated. Discrepancy between the foil and the counterfoil of a cheque resulting in a fraud.
- (4) Vouchers and sub-vouchers not checked with the contingent register. This results in payments not actually made being shown as made, the excess being misappropriated.
- (5) Endorsement on a cheque drawn in favour of a contractor forged and the cheque cashed from a treasury and the amount misappropriated.

Frauds and embezzlements are rarely discovered in the normal course of audit because those who perpetrate them usually adopt precautions with the object of defeating audit. Besides, audit has no control over the initial accounts maintained in the administrative and executive offices or over the system under which revenue is collected. All frauds reported have, therefore, been discovered either by the Administrative or Executive officers or have been discovered at local inspections made by audit at the special request of a local officer. All that audit can do is to see that expenditure is covered by properly signed vouchers and that it is incurred against proper sanction. It is the Executive and Administrative officers who are primarily responsible for prevention of frauds and embezzlements.

Group (d).—Execution of agreements—

- (1) Non-execution of agreements.
- (2) Payments made prior to execution of agreements which reduce the subsequent agreements to a mere formality.
- (3) Excessive rates paid as a result of the want of a previous agreement.

Other irregularities—

- (4) Extra items and enhanced rates billed for in final contract certificates—which are not covered by accepted agreements or provided for in sanctioned estimates—when it is too late to submit a revised estimate or revised agreement.
- (5) Percentages above the schedule rates at which the contractors tendered, calculated also on the special rates for certain items not provided in the schedule of rates and thus extra payments made to the contractors to which they were not entitled.

Group (e).—Materials accounts, store accounts and accounts of Tools and Plant—

- (1) Materials certified to as at site of works although not in existence at site or existent in quantities different from those certified.
- (2) Certificates of count of stores and tools and plant and of materials at site of works furnished although there was no actual count.
- (3) Unserviceable nature of stores not reported in order to conceal the purchase of useless stock.
- (4) Purchase of or order for articles prior to sanction of competent authority.

Group (f).—Materials supplied to contractors—

- (1) Contractor's receipts not forwarded to the divisional office and in consequent the recovery due from the contractor not effected.
- (2) Materials issued to a contractor charged finally to works.
- (3) Recovery effected from a contractor at stock rates although the rate at which recovery should have been effected as per agreement was higher than the stock rates.

Group (g).—Residential quarters—

- (1) Improvement made to a residence charged to the cost of the roads and not to the capital cost of the quarters

- (2) Rent not recovered for years for new installations or additions to the quarters owing to the rent statement not being prepared or revised or to omission to note the item of the demand in the Rent Register.

Group (h).—Execution of non-Government works.—Expenditure of Government money in excess of or in anticipation of Depositors' contribution.

Note—Apart from the impropriety of using Government money on other than Government works even temporarily, there is the risk in advancing money in the absence of any security.

Group (i).—Failure to act with ordinary prudence and care and loss of Government money or stores—

- (1) Work abandoned owing to mistakes in the original plan and lay out.
- (2) Bricks paid for while in kiln and subsequently condemned resulting in loss to Government.
- (3) Work paid for though not done resulting in fraud.
- (4) Stores or road metal lost or not accounted for owing to their not having been counted and verified for long periods or owing to proper accounts not having been maintained.
- (5) Loss of cash occurred, the cash not having been counted at the proper time.

NOTE.—Audit is based on facts as recorded in the accounts and unless the records are in accordance with facts, frauds cannot be detected even at a local inspection in which the initial records are examined. It is the Executive Officer who must be responsible for the correctness of the initial records, on which all subsequent accounts and audit are based.

Group (j).—Misstatement of facts in travelling allowance journals or measurement books—

- (1) False claims made in travelling allowance bills.
- (2) False entries made in measurement books—Measurements made from plans and estimates and not from the work itself, at site.
- (3) Discrepancies between dates in measurements and those in travelling allowance journals.
- (4) Stores paid for towards the end of March on bills verified by the Sub-Divisional Officer and certified as "checked and found correct" although the stores were not actually received till April or later.

Group (k).—Carelessness in realizing Government revenue—

- (1) Very low rents for fisheries recovered for a series of years which increased enormously on the sale being effected by public advertisement.

Such cases betray a lack of foresight and of care for State interests on the part of the Executive Officers.

- (2) Water supplied to persons not entitled to free supply thereof

Group (1).—Carelessness in record of measurements—

- (i) There was no check measurement at all in a sub-division for over a year.

- (2) Large and unjustifiable excesses in measurements were discovered on checking the measurements.
- (3) No trace of a work measured could be found.
- (4) Overpayments noticed in running bills which were apparently due to widely wrong measurements in the first instance.
- (5) Some work measured twice resulting in double payment.
- (6) Standard measurement books incomplete and unattested.
- (7) Irregular cancellation of recorded measurements.

IV.—Irregular use of Government money or property—

- (1) Cash balance utilised for private purpose and a false certificate of count granted.
- (2) Money paid into treasury long after the date shown in the accounts.
- (3) A false certificate of payment sent to audit although no payment made.
- (4) Revenue realized utilised to meet expenditure instead of being paid into treasury as required by the rules.
- (5) Money drawn for payment of compensation for land kept in private custody for nearly a year.
- (6) Misappropriation of wages of labourers—
 - (i) Same thumb-impression against two or three names.
 - (ii) Payees not identified by superior officers at the time of payment.
 - (iii) Muster rolls contained names of men who had never been employed.

NOTE.—In the Public Works Department, delay generally occurs in acknowledgments of payees reaching the audit office even in ordinary circumstances owing to the system of payments by cheques through Sub-Divisional Officers who are often at a distance. In order that such a system may not lead to fraud, it is imperative that disbursing officers should not only check their accounts with vouchers in every case but invariably see that there is no undue delay in obtaining the vouchers. The absence of this check indicates the neglect of an elementary duty of a disbursing officer.

V.—Irregular action or manipulation of accounts with a view to avoid audit objection or financial rules.—The irregularities of this class may be made with the object of—

- (a) avoiding the necessity for obtaining proper sanction or
- (b) manipulation to conceal irregular procedure

Instances under each group are noted below:—

Group (a).—Avoiding the necessity for obtaining proper sanction—

- (1) Expenditure incurred on one work for which there was no sanctioned estimate or allotment or on which the sanctioned amount had already been spent, was charged to another work or to stock with which it had no concern, and was subsequently written back.
- (2) Inadmissible allowances paid under different guises to bring them within the power of the spending authority *e.g.*, entertainment of regular establishment (*e.g.*, clerks) or payment of rewards to members of the regular establishment charged as expenditure on works establishment; pay of persons charged as contingencies.

- (3) Splitting up of bills for supply of materials to bring them within the power of passing of the disbursing officer and thus to avoid the need for higher sanction.

NOTE.—It is hardly necessary to say that to incur expenditure in excess of one's powers through misrepresentation of facts is a breach of a fundamental rule of economy.

- (4) Payments for work done not made for want of sanctioned estimate or allotment or made only to the extent to which the sanction admitted, the balance being paid next year.

NOTE.—It is scarcely necessary to point out that delay in payment puts contractors or labourers to loss and raises their prices for works to be executed.

- (5) Book adjustment made by crediting a work for value of materials returned to stores but not actually returned, there being no money for the work to admit of the value of the materials being retained in its account.

- (6) Irregular adjustment to reduce stock balance so as to bring it within the sanctioned limit.

Materials issued from stock to a certain work in March but the same transferred in the following year to different works or back to stock.

- (7) Postponement of liabilities, *e.g.*, final bill reduced to an on-account bill for a lesser amount in March contravening the ruling in Rule 316 of the Bengal Financial Rules.

Group (b).—Manipulation to conceal irregular procedure—

- (1) Entries made in measurement books from railway receipts before arrival of the materials.

- (2) Entries of measurements made from the estimate instead of from the actual work.

VI.—Manipulation of accounts to prevent lapse of grants—

- (1) Payments made at the end of March for work shown as done but which was only expected to be done, and refunded in the following year when it was found that the work had not been done.

- (2) Payment made at the end of March for materials not actually received at the time.

- (3) Materials shown as issued from stock to works or as from one work to another on which there were savings against grants at the end of March although there was no actual issue from stock or no transfer of materials from one work to another.

- (4) Works measured on the 31st March or shortly before and paid for at once before the completion of necessary preliminaries, *e.g.*, check measurements, sanction of estimates, acceptance of agreements, audit by the Divisional Office, etc.

- (5) Payments made at the end of March on quantities not properly measured, *e.g.*, on measurements recorded from the contractor's bill or on measurements of bricks in the brick-field when the contract was for delivery at site of works or stock.

- (6) Materials purchased in March long before they were actually required and transferred to other works in the following year.

NOTE.—Apart from the misrepresentation of facts in cases (1) to (3) above, which is in no circumstances excusable, the great risk in the other cases of loss of public money through hurried payments without proper examination, and of the deterioration, wastage or extra expenditure that may be caused by purchase in anticipation of requirements is too obvious to need emphasis.

- (7) Final bills credited to deposits and charged off as expenditure in March to avoid lapse of grant before the expiry of one month in contravention of the rule in paragraph 277 of the Central Public Works Account Code.
- (8) Money drawn from treasury at end of March for articles shown as received but not actually received.
- (9) Money drawn from treasury to use up a grant and kept in a safe not being required for immediate disbursement.

VII.—Rush of Expenditure in March.—The payments at the end of March are so numerous in some divisions that it seems impossible, or very improbable that the ordinary rules of check could be applied.

Some of the irregularities attending the rush of payments are noted below:—

- (1) Bills not properly checked with agreements.
- (2) Bills paid on measurements recorded by subordinates without being check measured.
- (3) Majority of vouchers not submitted to audit with accounts through delayed payments.
- (4) Cheques drawn in March and held over for delivery in the next financial year.
- (5) Running account bills paid on hand receipts prior to check of the detailed bills.

It is, however, not the rush of expenditure at the end of the year that is *per se* objectionable. The evils which accompany any rush of expenditure are (a) the misrepresentation of facts such as payments shown as made, when not made, or works shown as executed and services shown as rendered when they have actually not been executed or rendered, (b) the purchase of materials long before they are actually required, and (c) the payment in a hurry prior to complete check, all of which cause loss to Government.

VIII.—Breaches of the standard of financial propriety.—Cases of breach of any of the canons enumerated in Articles 85 and 86 of the Audit Code.

CHAPTER XII

SUBSIDIARY RULES AND ORDERS RELATING TO CONTRACTS

219. The recognised systems for carrying out work, otherwise than by the employment of daily labour, are "Piece work" and "Contract work". Piece work is that for which only a rate is agreed upon, without reference to the total quantity of work to be done or the quantity to be done within a given period. The term "contract" does not include agreements for the execution of work by piece-work, nor does it include mere ordinary purchase of materials or stores. All other work, done under agreement, is termed "contract work", and in agreements for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

NOTE.—It has been decided by the late Controller of Civil Accounts that the expression "contract" used in the Central Public Works Department Code and in the Audit Code is to be read with reference to the definition in paragraph 12 of the Central Public Works Account Code. If any piece-work agreement, under any local orders, requires the sanction of an authority higher than the Divisional Officer, then the sanction to it is to be communicated to audit under rule 2 to paragraph 27 of the Central Public Works Account Code and registered in Part III of the Works Audit Register under Para. 380 of the Audit Manual.

(C.C.A.'s T.861-Admn./313-30, dated the 17th July 1930, to A.G., Burma, received with No. 1157-Admn. N./313-, dated the 23rd July 1930, Dy. Adg. 390.)

Long term contracts involving expenditure from Central Revenues.

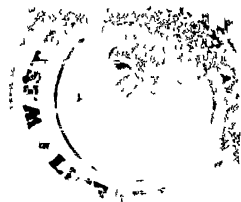
220. The Government of India have decided that all officers entering into contracts enduring or likely to endure for a period of more than 5 years, on behalf of the Central Government, should whenever feasible continue to include in the agreements or contracts a provision for an unconditional power of revocation or cancellation of such contracts by Government at any time on the expiry of six months' notice to that effect. The inclusion of this condition in the contracts is useful to Government in that they can revoke a contract when there is a big drop in the market rates of material and labour or when some other unforeseen situation arises.

[G.I., F.D., letter No. F 11(7)-Ex. II/39 dated 6th July 1939 Dy. India 973/T.M. 847, dated 18th July 1939.]

NOTE.—The instructions contained therein should be followed in executing contracts and agreements on behalf of the Provincial Government.

[Bengal Government, Finance Department No. 1566/1(1), F. dated the 26th July 1940, Dy. WM/793, dated the 29th June 1940, filed in bundle $\frac{WA}{39}$ of $\frac{81}{92}$ Volume IV.]

221. In cases where a work is in terms of the accepted, tenders, to be completed within a stipulated time, the Executive Engineers should



record in the final bills a certificate regarding the completion of the work by the stipulated time and that in cases where the works are not so completed, the Executive Engineers should record reasons for waiving the penalty clause or granting an extension.

(Vide C.E.'s Irrigation Memorandum No. 512-13-C.I.E., dated 19th March 1936. Dy. G.B. 1990-W.A. 111-298, Bundle No. W.I.-3 of 1935-36.)

Enlistment of contractors and distribution of contracts in Works and Buildings Department.

222. In supersession of the orders issued in West Bengal Government, Works and Buildings Department Memorandum No. 114 dated the 14th January 1948 as subsequently amended by that Department Memorandum Nos. 1652 A. dated 17.5.48, 3391-RS dated 27.10.48 and 3576-RS dated 15.11.48, the following revised rules are hereby issued, which shall have effect from the date of issue of the Memorandum.

I. Enlistment of Contractors.

(i) The classification and the number of contractors to be enlisted shall be as follows:—

Case	Sanctioned No. in each case	Area of operation	Financial limit
(1)	(2)	(3)	(4)
I.	50 for province	Province	For works estimated over Rs. 50,000 and up to Rs. 1 lakh.
II.	100 for province	Province	For works estimated over Rs. 25,000 and up to Rs. 50,000.
III.	200 in one composite list for the three divisions viz., City, Suburban and North Calcutta taken together and 40 for each mofussil Divn.	All the three divisions. Division in which enlisted.	For works estimated above Rs. 10,000 and up to Rs. 25,000.
IV.	300 in one composite list for the three divisions viz., City Suburban and North Calcutta taken together and 75 for each mofussil Divn.	District from which enlisted	For works estimated up to Rs. 10,000.

(ii) The principles to be followed in the enlistment of contractors shall be as follows:—

(1) Applications from all intending contractors shall be invited by means of advertisement with the widest publicity so as to reach Government before a specified date.

- (2) Those who have already applied for enlistment shall submit copies of their previous applications with full particulars as required under these rules, or shall submit fresh applications with all the requisite particulars.
- (3) Each applicant in his application shall furnish the following particulars and shall attach a certificate from a responsible gentleman of status that the particulars are true to his knowledge and belief—
- (a) The name and address of the person or firm.
 - (b) The extent of his own share in the firm and the names and shares of other partners, if any; each partner being specifically designated by name and address.
 - (c) The amount of his capital and the manner in which it is held. Necessary papers also in support of the financial position must be furnished by contractors applying for enlistment in Classes I and II.
 - (d) Specification of capital in tools and plant, if any.
 - (e) Labour force, if any, at his disposal or under his command.
 - (f) Important works of Government, public bodies or private individuals executed by the applicant in the past. Nature and value of each work executed and the year of execution to be stated. Certificates of authorities concerned as to the satisfactory and timely execution of the works to be furnished, where possible.
 - (g) Any disability or disqualification imposed on him by the Government in the past and brief description with reasons for such disability or disqualification.
 - (h) The name of surety or sureties and the amount of security which the applicant for enlistment in Classes III and IV can produce in support of his good conduct and behaviour as a Government contractor in case he can not furnish evidence of financial sufficiency and stability by bank reference.
 - (i) Relationship, if any, with any officer in this Department.
- (4) Previous political disability or disqualification attaching to an applicant shall no longer ban him from being enlisted as a Government contractor unless it is proved that he is a source of danger to the present State.
- (5) After all such applications for enlistment have been received Government will consider all the applications and pass orders about final enlistment. Due weight will be given to any national service rendered in the past by the applicants. Special consideration will also be given to the displaced contractors from East Bengal among the applicants who have permanently transferred their business and residence from East Bengal to West Bengal after winding up their business in East Bengal.

- (6) The approved list of contractors already published shall continue to operate. The supplementary lists of contractors, which may be published from time to time according to vacancies available shall come into operation as soon as such lists are published.
- (7) Inefficient and dishonest contractors shall be removed, black-listed, banned or suspended in terms of the rules in the Annexure A but previous sanction of Government should be taken in such cases.
- (8) The enlisted contractors of one class shall not without special permission of Government be allowed to tender for works of the value of, and below, the financial limit prescribed for that particular class.

II. Acceptance of tenders for works.

(A) For works up to Rs. 1 lakh.—(i) Original works up to Rs. 5,000 and repair works up to Rs. 2,000 may, at the discretion of the Executive Engineers and for reasons to be recorded in writing, be distributed to contractors on the approved lists, without calling for tenders. But tenders should always be invited whenever there is sufficient time for such procedure. Whenever a work is distributed without calling for tenders and the value of such work is over Rs. 500 for original works or over Rs. 1,000 for repair works, an intimation shall be immediately sent to Government through the Superintending Engineer and the Chief Engineer.

(ii) In all other cases competitive tenders shall be called for and the tenders shall be confined to the enlisted contractors of the appropriate class and area, and the lowest tender of the contractor of the appropriate class shall be accepted. Every case in which a tender higher than the lowest is recommended for acceptance shall come up to Government for orders.

(b) For works above Rs. 1 lakh.—Competitive tenders shall be called for from the public and the enlisted contractors in Classes I and II only. If contractors in Class III or in class IV form a combination of the appropriate number, such a combine will become a new firm and will be able to submit tender for such works. Individual contractor in Class III or in Class IV shall not be eligible to tender for such works but if any such contractor can produce satisfactory documentary evidence, such as bank reference, to show that he has sufficient financial means and necessary technical staff, special permission can always be given to such a contractor for submission of tenders for such works.

The lowest tender for such works also shall be accepted as a rule. If, for any reason, economical or otherwise, the lowest tender is not accepted, reference shall be made to Government for orders as to which of the contractors the work should be given.

Asst. - L.C. - 79.

III. Distribution of emergent works.

There shall be no special provision for declaring any work as "emergent" and for execution of any work as "emergent". In cases of exceptional urgency calling for any special treatment, the Chief Engineer shall obtain special orders of Government in the Works and Buildings Department.

No. 19.

Insert the following as a Note under the heading "II.—Acceptance of Tenders for Works" in paragraph 222 :—

NOTE.—A single tender should not ordinarily be accepted without calling for fresh tender again. Where in spite of that, a single tender is again received, that tender may be accepted without reference to Government provided the rates do not exceed the estimated or the scheduled rates beyond 5 per cent. All other cases of single tenders should be referred to Government for orders,

[Government of West Bengal, Works & Buildings Deptt., No. 2239 (2)-R, S., dated, the 20th October 1951, copy received with Finance Deptt. No. 13879-F, B., dated the 25th October, 1951, Dy. WM-2237, dated the 27th October, 1951, kept in Bundle No. WA/39 of 1931-32.]

IV. Financial limits of the powers of acceptance of tenders.

Subject to the rules in Section II above, the power of acceptance of tenders by the various officers shall be as follows:—

- (a) An Overseer in Charge of a sub-division may accept tenders for contract for all original works and repairs up to the limit of Rs. 2,500.
- (b) An Assistant Executive Engineer or Asstt. Engineer-in-Charge of a sub-division may accept tenders for contract for all original works and repairs up to the limit of Rs. 5,000.
- (c) An Executive Engineer in Charge of a division may accept tenders for contract for all original works and repairs up to the limit of Rs. 50,000.
- (d) A Superintending Engineer may accept tenders for contract for all original works and repairs up to the limit of the sanctioned estimate for the work plus and excess up to 5 per cent. of the estimate.
- (e) All contracts above the limit of Superintending Engineer shall be considered by the Chief Engineer.

V. Form of contract.

The Forms of contract shall be as follows:—

1. Bengal Form No. 2911 for repair works and for those original works which cannot be executed on lump sum contracts.
2. Bengal Form No. 2912 for those original works only which can be executed on lump sum contracts.
3. Bengal Form No. 2908 for supply of materials.

VI. All other existing rules about execution of contracts in so far as they are not inconsistent with these rules shall continue to be in force until specifically withdrawn or modified.

[W.B.G. W., & B. Deptt., Memo. No. 2410(2) RS dated 15.11.49, copy received with G.B., Finance Deptt. Memo. No. 12456-FB dated 24.11.49 Dy. G.B.1767/WAI-1256. Filed in bundle WA/39 of 1931-32 Vol. V.]

NOTE 1.—It has been decided that the contractors should be charged as follows for the contract forms:—

- (1) Item rate tender and contract for works Form (Bengal Form No. 2911) @ Rs. 5/- each.
- (2) Lump Sum tender and contract Form (Bengal Form No. 2912) @ Rs. 5/- each.
- (3) Tender for supply of materials Form (Bengal Form No. 2908) @ Rs. 2/- each.

The contractors should be charged for two copies of forms in each case and not more.

[B.G.C. & W. (C. & B) Deptt. No. 3349A dated the 15th August 1944, copy forwarded with B.G. Finance Deptt. endorsement No. 17521 dated the 23rd August 1944. Dy. G.B. 14864/WAI-881.]

NOTE 2.—Sanction of Government is accorded to the introduction of a new form numbered Bengal Form No. 2911-A for the purpose of submission of tenders by Contractors for item rate contracts. The successful tenderers, however, on being informed of the acceptance of their tenders, shall submit in duplicate as usual their formal tenders in Bengal Form No. 2911.

NOG-24 - 14 Form 8.
NOG-20 - 14 Form 8-33

to the officer-in-charge of the work (1) an authorization in the form of legally valid document such as a power-of-attorney conferring authority on the bank to receive payment, and (2) his own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government before settlement by the officer-in-charge of the account or claim by payment to the bank. While the receipt given by such bank shall constitute a full and sufficient discharge for the payment, the contractor should, wherever possible, present his bills duly receipted and discharged through his bankers.

Nothing herein contained shall operate to create in favour of the bank any rights or equities *vis-a-vis* the Governor of the State of West Bengal.

6. If the contractor or his work people or servants shall break, deface, injure or destroy any building, any other structures, road curbs, fence, enclosure, water pipes, cables, drains, electric or telephone posts or wires, trees, grass or grass land or cultivated ground contiguous to the place where the work is being executed, the contractor shall make good the same at his own expense, and in the event of his refusing or failing to do so, the damage shall be repaired at his expense by the officer-in-charge, who shall deduct the cost from any sums due, or which may become due, to the contractor.

7. No labourer below the age of twelve years shall be employed on the work.

8. The contractor shall pay his labourers not less than the wages paid for similar work in the neighbourhood.

9. In every case in which by virtue of the provisions of section 12, sub-section (1) of the Workmen's Compensation Act, 1923, Government is obliged to pay compensation to a workman employed by the contractor, in execution of the works, Government will recover from the contractor the amount of the compensation so paid; and without prejudice to the rights of the Government under Section 12, sub-section (2) of the said Act, Government shall be at liberty to recover such amount or any part thereof by deducting it from the security deposit or from any sum due by the Government to the contractor whether under this contract or otherwise. Government shall not be bound to contest any claim made against it under section 12, sub-section (1) of the said Act, except on the written request of the contractor and upon his giving to Government full security for all costs for which Government might become liable in consequence of contesting such claim.

10. The word "Government" in these conditions means the Government of West Bengal.

This has the concurrence of the Finance Department.

Bengal Form No. 2928.

Directorate for all petty works valued up to Rs. 500 (Rupees five hundred only). A copy of the form is shown below :—

GOVERNMENT OF WEST BENGAL

DEPARTMENT—————

Work order.

Branch—————

—————Division.

—————Sub-Division.

Dated

Order for work described below given to contractor to be executed as per conditions on the reverse and at the rates specified below :—

Description of work.	Rate.	Per	Remarks.

for and on behalf of the *Governor*
of the *State of West Bengal.*

Contractor.

Officer-in-charge of Work.

Conditions.

1. The Officer-in-charge of the work will accept or reject the work executed, according to his judgment.

2. This order can be cancelled and the work stopped at any time by the officer-in-charge of the work, or by any officer superior to him in authority. Similarly, the contractor is at liberty to cease work at any time.

3. The work shall be executed strictly according to the specification in force in the Circle for the time being.

4. In matters of dispute the case shall be referred to the Superintending Engineer of the Circle, whose order shall be final.

5. All work executed shall be paid for according to measurements taken by or under the orders of the officer-in-charge of the work and not according to the quantity given in any estimate.

Payments due to the contractor may, if so desired by him, be made to his Bank instead of direct to him, provided that the contractor furnished

The new form is priced annas four (-/4/-) only.

[W.B.G., W. & B., Deptt. Resources Branch No. 1910(2)-RS dated 31.8.49; Dy. WM/973.]

NOTE 3.—It has been decided by Government that when a big work worth above Rs. 1 lakh in value has to be divided into component parts, each below Rs. 1 lakh in value, for the sake of expedition in execution of the work or for other administrative reasons, the tender for each section should be treated as part of the tender for the whole work and should accordingly be made in the open market.

Before acceptance, care should always be taken to examine whether there is any material objection to the acceptance of any particular tender even though it is the lowest. All such cases should as usual be reported to Government.

[W.B.G., W. & B., Deptt. No. 793-A., dated the 10th March 1948; copy received in F.D. No. 1997 F.B., dated 15th March 1948; Dy. G.B. 27123/WAI/449; filed in Bundle WA/5 of 48-49.)

NOTE 4.—(i) *Acceptance of tenders for works above Rs. 1 lakh.*—The intention of this rule is that in order to secure eligibility to tender for works above Rs. 1 lakh, the contractors in Classes III and IV should form a combination among themselves in such a way that the aggregate value in terms of the financial limits of the contractors forming the combination should at least be equal to the value of the work tendered for.

(ii) *Financial limits of the powers of acceptance of tender.*—The delegation of powers to various categories of Engineer Officers as prescribed in this rule is subject to the condition that the sanctioned estimate is not exceeded by more than 5 per cent. of the estimate.

All tenders for values in excess of the power of acceptance of the various Engineer Officers will be accepted under the orders of Government.

(W.B.G., W. & B., No. 1735-A, dated 27th May, 1948; Dy. G. B. 4767/W.M. 773; filed in Bdle. WA/5 of 48-49.)

NOTE 5.—In the cases of purchase, supply and carriage of materials open tenders should invariably be invited.

[W.B.G., W. & B., Deptt. No. 2092(2)-A, dated the 26th June 1948 Dy. G.B. 7110/W.A.I. 563 of 48-49.)

NOTE 6.—It has been decided by Government that, in the case of group repair works where a contractor of a certain class happens to be the lowest tenderer in several groups, all those groups may be given to that contractor although the total amount of works may exceed the maximum financial limit of that class, provided the contractor deposits the requisite security money and is capable of carrying out works of all those groups.

[B.G.C. and W.(C. and B.) Department No. 5055-A, dated the 5th December 1944 copy received with B.G. Finance Department No. 26195 F.B. dated the 14th December 1944, Dy. G.B. 24796/WM/2631.]

NOTE 7.—In determining the class of contractor eligible to tender for a particular work, the cost of electrical and sanitary works should be omitted from the amount of the main estimate, if separate tenders are called for for these items of works. But the value of materials supplied by Government should not be deducted from the amount of the main estimate.

If the estimate excluding electrical and sanitary works on this principle exceeds one lac, open tenders should be called for.

(Bengal Government, Communications and Works Department, Accounts Branch, No. 9-T.A., dated the 30th April 1940. Dy. WM/336, dated the 8th May. 1940. Files in bundle WA/10 of 1939-40.)

ANNEXURE A.

Removal of names of firms from the approved list.

Registration will be without limit as to time but may be cancelled without notice for any of the following reasons:—

- (i) Failure in tendering to observe the instructions given in tender terms including schedule thereto.
- (ii) Failure to quote in response to invitations to tender on four successive occasions.
- (iii) Failure to perform a contract or contracts satisfactorily and in accordance with the contractual obligations.

Blacklisting, Banning and Suspension of contracts.

The punishments of 'Blacklisting', 'Banning' and 'Suspension of Business' are more severe than removal in so far as the firms so dealt with will not be eligible to do business with Government as explained below:—

Explanation—(i) *Blacklisting*.—When firms are found guilty of malpractices like bribery, corruption, etc., they are placed on the blacklist. This may be either for a limited period or for an indefinite period and involves an immediate cessation of business with the Department of Works and Buildings and possibly with other departments of the Government of West Bengal.

(ii) *Banning*.—Where blacklisting is not justified the punishment of 'Banning' is sometime inflicted. This is normally for a specified period and involves a cessation of business with the Department of Works and Buildings only.

(iii) *Suspension*.—When a *prima facie* case of corruption, etc., is made out against a firm, business with them in the Department of Works and Buildings is 'suspended'. This is an *ad interim* order pending final decision.

Enlistment of contractors and distribution of contracts in the Irrigation and Waterways Department.

223. In supersession of the orders issued in the Memo. No. 1691(3)-A dated 12th May 1945, of the Department of Communications and Works (C. & B.) of the Government of Bengal, the following rules are hereby issued, which shall have effect from the date of issue of this memorandum.

I. Enlistment of contractors.

(i) The classification and the number of contractors to be enlisted shall be as follows:—

Class	Sanction No. in each class	Area of operation	Financial limit
I.	50 for province	Province	For works estimated above Rs. 50,000 and upto Rs. 1 lakh.
II.	100 for province	Province	For works estimated above Rs. 25,000 and upto Rs. 50,000.
III.	75 for each circle	Circle	For works estimated above Rs. 10,000 and up to Rs. 25,000
IV.	50 for each Mofussil Division and 75 for each Calcutta Division.	Division	For works estimated up to Rs. 10,000.

(ii) The principles to be followed in enlistment of contractors shall be as follows:—

1. Application from all intending contractors shall be invited by means of advertisement with the widest publicity to reach Government before a specified date.
2. Those who have already applied for enlistment shall submit copies of their previous applications with full particulars as required under these rules, or shall submit fresh applications with all the requisite particulars.
3. Each applicant in his application shall furnish the following particulars and shall attach a certificate from a responsible gentleman of status that the particulars are true to his knowledge and belief:
 - (a) The name and address of the person or firm.
 - (b) The extent of his own share in the firm and the names and shares of other partners, if any, each partner being specifically designated by name and address.
 - (c) The amount of his capital and the manner in which it is held. Necessary papers in support of the financial position must be also furnished by contractors applying for enlistment in Class I and II.
 - (d) Specification of capital in tools and plant, if any.
 - (e) Labour force, if any, at his disposal or under his command.
 - (f) Important works of Government, public bodies or private individuals executed by the applicant in the past. Nature and value of each work executed and the year of execution to be stated. Certificates of authorities concerned as to the satisfactory and timely execution of the works to be furnished where possible.
 - (g) Any disability or disqualification imposed on him by the Government in the past and brief description with reasons for such disability or disqualification.
 - (h) The name of surety or sureties and the amount of security which the applicant for enlistment in Class III or IV can produce in support of his good conduct and behaviour as a Government contractor in case he can not furnish evidence of financial sufficiency and stability by bank references.
 - (i) Relationship, if any, with any officer serving in the Department.
4. Previous political disability or disqualification attaching to an applicant shall no longer ban him from being enlisted as a Government contractor unless it is proved that he is a source of danger to the present State.
5. In order to give employment to the unemployed in cases where their past history betokens that they will prove honest and energetic workers working faithfully in the interests of the State, they will be enlisted as contractors in Class IV or in Class III in very special cases provided they can produce surety or sureties as security for faithful and proper discharge of the works to be entrusted to them and all other conditions as above applicable to them for enlistment of contractors in Class III or IV are also satisfied by them.

6. After all such applications for enlistment have been received the Hon'ble Minister-in-Charge of this Department will consider all the applications in consultation with the Chief Engineer and other officers whom he may like to consult and pass orders about final enlistment.
7. A separate list of contractors will be made out for repairs to dredgers, launches, etc. and repairs to special tools and plant.
8. The new lists shall come into operation one week after the new lists have been received by the Executive Engineer when the existing lists shall be treated as cancelled.
9. Inefficient or dishonest contractors shall be removed, black-listed, banned or suspended in terms of the rules in the Annexure A by the authority under whose orders such contractors were enlisted. Casual vacancies will be filled up in the same manner as indicated in Clause (6).
10. The enlisted contractors of one class shall not be allowed to tender for works of the value of and below the maximum limit fixed for the next lower class of enlisted contractors.

II. Acceptance of tenders for works.

(a) *For works up to Rs. 1 lakh.*—(i) Original works up to Rs. 2,000 and repair works up to Rs. 5,000 may at the discretion of the Executive Engineers and for reasons to be recorded in writing be distributed to the contractors on the approved lists without calling for tenders. But tenders should always be invited whenever there is sufficient time for such procedure. Whenever a work is distributed without calling for tenders and the value of such work is over Rs. 500 for original work or over Rs. 1,000 for repair works, an intimation shall be immediately sent to Government through the Superintending Engineer and the Chief Engineer.

(ii) In all other cases, competitive tenders shall be called for and the tenders shall be confined to the enlisted contractors of the appropriate class and area and the lowest tender of the contractor of the appropriate class shall be accepted. Every case in which a tender higher than the lowest is recommended for acceptance shall come up to Government for orders.

(b) *For works above Rs. 1 lakh.*—Competitive tenders shall be called for from the public and the enlisted contractors in Classes I and II only. If contractors in Classes III and IV form a combination of the appropriate number such a combine will become a new firm and will be able to submit tenders for such works. Individual contractors shall not be eligible to tender for such works, but if any such contractor can produce satisfactory documentary evidence, such as bank references, to show that he has sufficient financial means and necessary technical staff, special permission can always be given to such a contractor for submission of tenders for such a work.

The lowest tender for such works also shall be accepted as a rule. If for any reason, economical or otherwise, the lowest tender is not accepted, reference shall be made to Government for orders as to which of the contractors the work should be given to.

III. *Distribution of emergent work.*

There shall be no special provision for declaring any work as emergent and for execution of any work as emergent. In cases of exceptional urgency calling for any special treatment the Chief Engineer shall obtain orders of the Hon'ble Minister in charge of the Department.

IV. *Financial limits of the powers of acceptance of tenders.*

Subject to the rules in Section II above the power of acceptance of tenders by the various officers shall be as follows:—

- (a) An overseer in charge of a sub-division may accept tenders for contract for all original works and repairs up to the limit of Rs. 2,500.
- (b) An Assistant Executive Engineer or Assistant Engineer-in-Charge of a sub-division may accept tenders for contract for all original works and repairs up to the limit of Rs. 5,000.
- (c) An Executive Engineer-in-Charge of a division may accept tenders for contract for all original works and repairs up to the limit of Rs. 50,000.
- (d) A Superintending Engineer may accept tenders for contract for all original works and repairs up to the limit of the sanctioned estimate for the work plus an excess up to 5 per cent. of the estimate.
- (e) All contracts above the limit of a Superintending Engineer shall be considered by the Chief Engineer.

V. *Forms of contract.*

The forms of contract shall be as follows:—

- (1) Bengal Form 2911 for repair and original works.
- (2) Bengal Form No. 2908 for supply of materials.

VI. All other existing rules about execution of contracts in so far as they are not inconsistent with these rules shall continue to be in force until specifically withdrawn or modified.

(W.B.G., I. & W. Deptt. Memo. No. 310-1A, dated the 21st January 1948 received in F. D. No. 520-FB dated 26th January 1948, Dy. G. B. 28452/WM 9; filed in Bdle. WA/5 of 1948-49.)

Enlistment of contractors and distribution of works in the Irrigation and Waterways Department.

NOTE (i).—*Acceptance of tenders for works above Rs. 1 lakh.*—The intention of this rule is that, in order to secure eligibility to tender for works above Rs. 1 lakh, the contractors in Classes III and IV should form a combination among themselves in such a way that the aggregate value in terms of financial limits of the contractors forming the combination should at least be equal to the value of the work tendered for.

(ii) *Financial limits of the powers of acceptance of tender.*—The delegation of powers to Executive Engineers as prescribed in this rule is subject to the condition that the sanctioned estimate is not exceeded by more than 5 per cent. of the estimate.

(W.B.G., I. & W. Deptt., letter No. 3228/I.A., dated 3rd July 1948; Dy. G.B. 7038/WM, 1311, filed in Bdle. WA/5 of 48-49.)

No. 16.

Insert the following as Note (iii) under paragraph 223 :—

NOTE (iii).—It has been decided by Government that Contractors should be charged as follows for contract forms :—

I. For tenders of value up to Rs. 1,000—

- (i) "Item rate tender and contract for works" form (B. F. No. 2911)—Rs. 2-8-0 each.
- (ii) "Tender for supply of materials" form (B. F. No. 2908)—Rs. 1-0-0 each.

A contractor should be charged in each case for the number of copies of the printed form used by him as also for the copy retained as a certified copy of the accepted tender.

II. For tenders of value above Rs. 1,000—

- (i) "Item rate tender and contract for works" form (B.F. No. 2911)—Rs. 5-0-0 each.
- (ii) "Tender for supply of [materials]" form (B. F. No. 2908)—Rs. 2-0-0 each.

A contractor should be charged for two copies of forms in each case—one for the original tender submitted by him and the other for the copy retained as a certified copy of the accepted tender.

2. This supersedes the orders issued in West Bengal Govt., I. & W. Department, Memo. Nos. 6968-I. A. and 2478-I. A. dated 17th November, 1949, and 30th March, 1950, respectively.

This has the concurrence of the Finance Department.

[Government of West Bengal, Irrigation and Waterways Department, Memo. No. 2164(24)-I.A. dated the 19th June, 1951, copy received with the Finance Department Memo. No. 9037-FB, dated the 29th June, 1951, Dy. WAIH/380, dated the 3rd July, 1951, filed in Bundle No. WA/39 of 1931-32—Vol. VI.]

ANNEXURE A

Removal of names of firms from the approved list.

Registration will be without limit as to time but may be cancelled without notice for any of the following reasons:—

- (i) Failure in tendering to observe the instructions given in tender forms including schedule thereto.
- (ii) Failure to quote in response to invitations given on four successive occasions.
- (iii) Submission of four successive quotations all of which are 50 per cent. or more above the quotation ultimately accepted.
- (iv) Failure to secure a contract after twelve successive tenders had been submitted or during the period of three years, whichever is less.
- (v) Failure to perform a contract or contracts satisfactorily and in accordance with the contractual obligations.

Blacklisting, banning and suspension of contractors.

The punishments of 'blacklisting', 'banning' and 'suspension of business' are more severe than removal in so far as the firms so dealt with will not be eligible to do business with Government as explained below:—

Explanation—(a) *Blacklisting*.—When firms are found guilty of malpractices like bribery, corruption, etc., they are placed on the blacklist. This may be either for a limited period or for an indefinite period involves an immediate cessation of business with the Department of Irrigation and Waterways and possibly also with other Departments of the Government of West Bengal.

(b) *Banning*.—Where 'blacklisting' is not justified the punishment of 'banning' is sometimes inflicted. This is normally for a specified period and involves a cessation of business with the Department of Irrigation and Waterways only.

(c) *Suspension*.—When a *prima facie* case of corruption, etc., is made out against a firm, business with the Department of Irrigation and Waterways is "suspended". This is an *ad interim* order pending final decision.

ENLISTMENT OF CONTRACTORS AND DISTRIBUTION OF CONTRACTS FOR ELECTRICAL WORKS IN THE WORKS AND BUILDINGS DEPARTMENT

224. In Supersession of the orders issued in the Government of West Bengal, Works and Buildings Department Memo. No. 850A dated the 13th March 1948 as subsequently amended by that Department Memo. No. 485(2) R.S. dated 9.3.49, the following revised rules are issued which shall have effect from the 10th November 1949.

(ii) In all other cases, competitive tenders shall be called for from the enlisted contractors in the Special class and the lowest tender shall be accepted. Every case in which a tender higher than the lowest is recommended for acceptance shall come to Govt. for orders.

(b) *For works above Rs. 25,000.*—Competitive tenders shall be called from the enlisted contractors in the Special class and also from the reputed outside contractors having supervisor possessing requisite certificate of competency. The lowest tender for such works should also be accepted as a rule, if, for any reason, economical or otherwise, the lowest tender is not accepted, reference shall be made to Govt. for orders as to which of the contractors the work should be given.

V. The rules relating to the distribution of emergent works financial limits of the powers of acceptance of tenders and the forms of contracts shall continue to be the same, until further orders, as those introduced in this Deptt. Memo. No. 2410(2)-Rs., dated 15th November 1949.

ANNEXURE.

Removal of names of firms from the approved list.

Registration will be without limit as to time but may be cancelled without notice for any of the following reasons :—

- (i) Failure in tendering to observe the instructions given in tender forms including schedule thereto.
- (ii) Failure to quote in response to invitations given on four successive occasions.
- (iii) Submission of four successive quotations all of which are fifty per cent. or more above the quotation ultimately accepted.
- (iv) Failure to secure a contract after twelve successive tenders had been submitted or during the period of 3 years whichever is less.
- (v) Failure to perform a contract or contracts satisfactorily and in accordance with the contractual obligations.

Blacklisting, banning and suspension of contractors.

The punishments of "blacklisting" "banning" and "suspension of business" are more severe than removal in so far as the firms so dealt with will not be eligible to do business with Govt. as explained below :—

EXPLANATIONS—(i) Blacklisting.—When firms are found guilty of malpractices like bribery, corruption, etc., they are placed on the blacklist. This may be either for a limited period or for an indefinite period and involves an immediate cessation of business with the Deptt. of Works and Buildings and possibly also with other Departments of the Government of West Bengal.

(ii) **Banning.**—Where "blacklisting" is not justified, the punishment of "banning" is sometimes inflicted. This is normally for a specified period and involves a cessation of business with the Department of Works and Buildings only.

(iii) **Suspension.**—When a *prima facie* case of corruption, etc., is made out against a firm, business with them in the Department of Works and Buildings is "suspended". This is an *ad interim* order pending final decision.

[Govt. of West Bengal, Works and Buildings Deptt., No. 2012-A, dated the 17th May 1954—
Dy. WAI-468, filed in Bundle WA/39 of 1931-32, Vol. VI.]

(6) Reputed electrical firms qualified for the special class may be enlisted in the interest of Government even without applications being received from such firms in the manner prescribed above.

(7) The existing lists of approved contractors for electrical works shall continue to operate till the same are substituted by the new lists of approved contractors drawn up in accordance with the procedure indicated in Sec. II above.

(8) Inefficient and dishonest contractors shall be removed, blacklisted, banned or suspended in terms of the rules in the Annexure, but previous sanction of Government should be taken in each case.

(9) The enlisted contractors of one class shall not, without special permission of Government, be allowed to tender for works above or below the financial limit prescribed for that particular class.

III. Acceptance of tenders for electric installation works (not exceeding 650 volts covering parts 1, 2, 3, 4, 6, 7A & 11 of the syllabus for supervision as per rule 48(i) of the Indian Electricity Rules, 1937) from the contractors under classes I, II & III—

(a) *For works upto Rs. 25,000.*—(i) Original works upto Rs. 500 and repair works upto Rs 200 may at the discretion of the Executive Engineers and for reasons to be recorded in writing be distributed to the contractors on the approved lists without calling for tenders. But tenders should always be invited wherever there is sufficient time for such procedure.

(ii) In all other cases competitive tenders shall be called for and the tender shall be confirmed to the enlisted contractors of the appropriate class and the lowest tender of the contractor of the appropriate class shall be accepted. Every case in which a tender higher than the lowest is recommended for acceptance shall come upto Government for orders.

(b) *For works above Rs. 25,000.*—Competitive tenders shall be called from the enlisted contractors in classes I, II, and also from the reputed outside contractors having supervisors possessing requisite certificate of competency. The lowest tender for such works shall also be accepted as a rule. If for any reason, economical or otherwise, the lowest tender is not accepted, reference shall be made to Govt. for orders as to which of the contractors the work should be given.

IV. Acceptance of tenders for electric installation works (covering parts 5, 7B, 7C, 9 and 10 of the syllabus for supervisors as per rule 48(i) of the Indian Electricity Rules, 1937 and also for works relating to aerial lines exceeding 650 volts) from special class contractors—

(a) *For works upto Rs. 25,000.*—(i) Original works upto Rs. 500 and repair works upto Rs. 200 may, at the discretion of the Executive Engineers and for reasons to be recorded in writing be distributed to the enlisted contractors in the Special class without calling for tenders. But tenders should always be invited when there is sufficient time for such procedure.

II. *Enlistment of contractors.*—The principle to be followed in enlistment of contractors shall be as follows—

(1) Applications from all intending contractors shall be invited by means of advertisement with the widest publicity so as to reach Government before a specified date.

(2) Those who have applied for enlistment without waiting for advertisement, shall, on the issue of advertisement in terms of (1) above, submit copies of their previous applications with full particulars as required under these rules, or shall submit fresh applications with all the requisite particulars.

(3) Each applicant in his application shall furnish the following particulars and shall attach a certificate from a responsible gentleman of status that the particulars are true to his knowledge and belief—

(a) The name and address of the person or firm.

(b) The extent of his own share in the firm and the names and shares of other partners, if any each partner being specifically designated by name and address.

(c) The amount of his capital and the manner in which it is held. Necessary papers also in support of the financial position must be furnished by the contractors applying for enlistment in Classes I, II and Special.

(d) Specification of capital in tools and plant.

(e) Labour force, if any, at his disposal or under his command.

(f) Important works of Govt., public bodies or private, individuals executed by the applicant in the past. Nature and value of each work executed and the year of execution to be stated. Certificates of the authorities concerned as to satisfactory and timely execution of the works to be furnished where possible.

(g) Any disability or disqualification imposed on him by Govt. in the past and brief description with reasons for such disability for disqualification.

(h) The name of surety or sureties and the amount of security which the applicant for enlistment in Class III can produce in support of his good conduct, and behaviour as a Govt. contractor in case he cannot furnish evidence of financial sufficiency and stability by bank references.

(i) Relationship, if any, with any Officer, serving in this Deptt.

(j) The electrical license and the supervisions certificate of competency.

(4) Previously political disability or disqualification attaching to an applicant shall no longer ban him from being enlisted as a Govt. contractor unless it is proved that he is a source of danger to the State.

(5) After all such applications for enlistment have been received Govt. will consider all the applications and pass appropriate orders in each case about final enlistment. Due weight will be given to any national service rendered in the past by the applicants. Special consideration will also be given to the displaced contractors from East Bengal among the applicants, who have permanently transferred their business and residence from East Bengal to West Bengal after winding up their business in East Bengal.

No. 103.

Substitute the following for paragraph 224 :—

Enlistment of contractors and distribution of contracts for electrical works under the Works and Buildings Deptt.

224. The following revised rules are hereby introduced which shall have effect from the date of issue of this memorandum.

I. *Classification of electrical contractors.*—The classification and the number of contractors to be enlisted shall be as follows :—

Class.	Sanctioned number.	Area of operation.	Financial limit.	Technical limit.
(1)	(2)	(3)	(4)	(5)
I	20	State of West Bengal.	For works each estd. to cost above Rs. 10,000 and upto Rs. 25,000.	For all electric installation works not exceeding 650 volts & covering parts 1, 2, 3, 4, 6, 7A & 11 of the syllabus for supervisions as per rule 48(i) of the Indian Electricity Rules, 1937.
II	30	Ditto .	(a) for works each estimated to cost above Rs. 1,000 & upto Rs. 10,000. (b) For works each estimated to cost upto Rs. 1,000.	Ditto. For electric installation works above 250 volts and not exceeding 650 volts covering parts 3, 4, 6 and 7A only of the syllabus for supervision as per rule 48(i) of the Indian Electricity Rules 1937.
III	60	Ditto .	For works each estimated to cost upto Rs. 1,000.	For electric installation works not exceeding 250 volts covering parts 1, 2 & 11 of the syllabus for supervision as per rule 48(i) of the Indian Electricity Rules 1937.
Special.	40	Ditto .	For works each estimated to cost upto Rs. 25,000.	For electric installation works covering parts 5, 7B, 7C, 9 & 10 of the syllabus for supervision as per rule 48(i) of the Indian Electricity Rules, 1937 and also for works relating to aerial lines exceeding 650 volts.

I. *Classification of electrical contractors.*

The classification and the number of contractors to be enlisted shall be as follows:—

Class	Sanctioned number in each class	Area of operation	Financial limit	Technical limit
I.	20	Province	For works estimated above Rs. 10,000/- and up to Rs. 25,000/-.	For simple wiring works not exceeding 650 volts covering parts 1, 2, and 11 of the syllabus for supervisors as per Indian Electricity Rules.
II.	30	Do.	For works above Rs. 1,000/- and up to Rs. 10,000/-.	Do.
III.	60	Do.	For works estimated up to Rs. 1,000/-.	Do.
Special	40	Do.	For works estimated up to Rs. 25,000/-.	For all other electrical works covering parts 3 to 10 of the syllabus for supervisors as per Indian Electricity Rules.

II. *Enlistment of contractors.*

The principles to be followed in the enlistment of contractors shall be as follows:—

- (1) Applications from all intending contractors shall be invited by means of advertisement with the widest publicity so as to reach Government before a specified date.
- (2) Those who have applied for enlistment without waiting for advertisement, shall on issue of advertisement in terms of (1) above, submit copies of their previous applications with full particulars as required under these rules, or shall submit fresh applications with all the requisite particulars.
- (3) Each applicant in his application shall furnish the following particulars and shall attach a certificate from a responsible gentleman of status that the particulars are true to his knowledge and belief:—
 - (a) the name and address of the persons or firm;
 - (b) The extent of his own share in the firm and the names and shares of other partners, if any, each partner being specifically designated by name and address;
 - (c) The amount of his capital and the manner in which it is held. Necessary papers in support of the financial position must be furnished by contractors applying for enlistment in classes I, II and special;

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- (d) Specification of capital in tools and plant, if any;
 - (e) Labour force, if any, at his disposal or under his command;
 - (f) Important works of Government, public bodies or private individuals executed by the applicant in the past. Nature and value of each work executed and the year of execution to be stated. Certificates of authorities concerned as to satisfactory and timely execution of the works to be furnished, where possible;
 - (g) Any disability or disqualification imposed on him by Government in the past and brief description with reasons for such disability or disqualification;
 - (h) The name of surety or sureties and the amount of security which the applicant for enlistment in class III can produce in support of his good conduct and behaviour as a Government contractor, in case he cannot furnish evidence of financial sufficiency and stability by bank references;
 - (i) Relationship, if any, with any officer serving in the Department;
 - (j) The Electric license.
4. Previous political disability or disqualification attaching to an applicant shall no longer ban him from being enlisted as a Government contractor unless it is proved that he is a source of danger to the State.
5. After all such applications for enlistment have been received, Government will consider all the applications and pass appropriate orders in each case about final enlistment. Due weight will be given to any national service rendered in the past by the applicants. Special consideration will also be given to the displaced contractors from East Bengal among the applicants, who have permanently transferred their business and residence from East Bengal to West Bengal after winding up their business in East Bengal.
- (6) Reputed electrical firms qualified for the special class may be enlisted in the interest of Government even without applications being received from such firms in the manner prescribed above.
 - (7) The approved lists of electrical contractors for ordinary electrical works already published shall continue to operate. The supplementary lists of such contractors as well as the new list or lists of the special class contractors shall come into operation as soon as such lists are published.
 - (8) Inefficient and dishonest contractors shall be removed, black-listed, banned or suspended in terms of the rules in the Annexure but previous sanction of Government should be taken in each case.
 - (9) The enlisted contractors of one class shall not, without special permission of Government, be allowed to tender for works above or below the financial limit prescribed for that particular class.

III. *Acceptance of tenders for simple wiring works not exceeding 650 volts covering parts 1, 2 and of the syllabus for supervisors.*

(a) *For works up to Rs. 25,000.*—(i) Original works up to Rs. 500 and repair works up to Rs. 200 may at the discretion of the Executive Engineers and for reasons to be recorded in writing, be distributed to contractors on the approved lists without calling for tenders. But tenders should always be invited whenever there is sufficient time for such procedure.

(ii) In all other cases, competitive tenders shall be called for and the tenders shall be confined to the enlisted contractors of the appropriate class and the lowest tender of the contractor of the appropriate class shall be accepted. Every case, in which a tender higher than the lowest is recommended for acceptance, shall come up to Government for orders.

(b) For works above Rs. 25,000 competitive tenders shall be called for from the public and the enlisted contractors in classes I and II only. The lowest tender for such works shall be accepted as a rule. If, for any reason, economical or otherwise, the lowest tender is not accepted, reference shall be made to Government for orders as to which of the contractors the work should be given.

IV. *Acceptance of tenders for special electrical works covering parts 3 to 10 of the syllabus for supervisors.*

(a) *For works up to Rs. 25,000.*—(i) Original works up to Rs. 500 and repair works up to Rs. 200 may at the discretion of the Executive Engineers and for reasons to be recorded in writing, be distributed to contractors on the approved lists without calling for tenders, but tenders should always be invited wherever there is sufficient time for such procedure.

(ii) In all other cases, competitive tenders shall be called for from the enlisted contractors in the special class and the lowest tender shall be accepted. Every case in which a tender, higher than the lowest is recommended for acceptance, shall come up to Government for orders.

(b) For works above Rs. 25,000 competitive tenders shall be called for from the public possessing the requisite license and the enlisted contractors in special class and the lowest tender shall be accepted as a rule. If, for any reason, economical or otherwise, the lowest tender is not accepted, reference shall be made to Government for orders as to which of the contractors the work should be given.

V. *The rules relating to distribution of emergent works, financial limits of the powers of acceptance of tenders and the forms of contract shall be the same as those promulgated in this Department Memorandum No. 2410(2)/RS dated 15th November 1949 (vide Paragraph 222 of this Manual).*

[Govt. of West Bengal, W. & B. Deptt. Memo. No. 2375(2)-R.S. dated 10.11.49, addressed to the Chief Engineer, W. & B. Directorate, copy received with the Finance Deptt. No 12501 F.B. dated 24-11-49; Dy. GB/1766/WA II 925, filed in Ble. 39 of 1931-32—Vol. V.]

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CLASSIFICATION AND ENLISTMENT OF PLUMBING CONTRACTORS IN THE WORKS AND BUILDINGS DEPARTMENT

225. In supersession of the orders issued in Government of West Bengal, Works and Buildings Department Memorandum No. 588-A dated 21st February 1948, as subsequently amended by that Department Memorandum No. 4042-RS dated 22nd December 1948, the following revised rules are issued, which shall have effect from the 10th November, 1949.

I. *Classification of contractors.*

The classification and number of contractors to be enlisted shall be as follows:—

Class	Sanctioned No. in each class	Area of operation	Financial limit
1	2	3	4
I	40 for the Presidency and the central Circles taken together.	Province	For works estimated above Rs. 20,000/- and up to Rs. 50,000/-.
II	75 for the Presidency and central circles taken together.	Province	For works estimated above Rs. 5,000/- and up to Rs. 20,000/-.
III	100 for the Presidency and central circles taken together.	Province	For works estimated up to Rs. 5,000/-.

II. *Enlistment of contractors.*

The principles to be followed in enlistment of contractors shall be as follows:—

- (1) Application from all intending contractors shall be invited by means of advertisement with the widest publicity so as to reach Government before a specified date.
- (2) Those who have already applied for enlistment without waiting for advertisement, shall, on issue of advertisement in terms of (1) above, submit copies of their previous applications with full particulars as required under these rules, or shall submit fresh applications with all the requisite particulars.
- (3) Each applicant in his application shall furnish the following particulars and shall attach a certificate from a responsible gentleman of status that the particulars are true to his knowledge and belief:—

a the name and address of the person or firm.

(b) The extent of his own share in the firm and the names and shares of other partners, if any, each partner being specifically designated by name and address.

- (c) The amount of his capital and the manner in which it is held. Necessary papers also in support of the financial position must be furnished by contractors applying for enlistment in class I.
- (d) Specification of capital in tools and plant, if any.
- (e) Labour force, if any, at his disposal or under his command.
- (f) Important works of Government, public bodies or private individuals executed by the applicant in the past. Nature and value of each work executed and the year of execution to be stated. Certificates of authorities concerned as to the satisfactory and timely execution of the works to be furnished, when possible.
- (g) Any disability or disqualification imposed on him by the Government in the past and brief description with reasons for such disability or disqualifications.
- (h) The name of surety or sureties which applicant for enlistment in class II and III can produce in support of his good conduct and behaviour as a Government contractor, in case he cannot furnish evidence of financial sufficiency and stability by bank references.
- (i) Relationship, if any, with any officer serving in the Department.
- (j) The plumbing license.
- (4) Previous political disability or disqualification attaching to an applicant shall not ban him from being enlisted as a Government contractor unless it is proved that he is a source of danger to the State.
- (5) After all such applications for enlistment have been received Government will consider all the applications and pass appropriate orders in each case about final enlistment. Due weight will be given to any national service rendered in the past by the applicants. Special consideration will also be given to the displaced contractors from East Bengal among the applicants, who have permanently transferred their business and residence from East Bengal to West Bengal after winding up their business in East Bengal.
- (6) The approved lists of contractors already published shall continue to operate. The supplementary lists of contractors, which may be published from time to time, according to vacancies available shall come into operation as soon as such lists are published.
- (7) Inefficient and dishonest contractors shall be removed, black-listed, banned or suspended in terms of the rules in the Annexure "A" but previous sanction of Government should be taken in each case.
- (8) The enlisted contractors of one class shall not without special permission of Government be allowed to tender for works above or below the financial limit prescribed for that particular class.

III. Acceptance of tenders for works.

(a) For works up to Rs. 50,000.—(i) Original works up to Rs. 2,500 and repair works up to Rs. 1,000 may at the discretion of the Executive Engineers and for reasons to be recorded in writing, be distributed to contractors on the approved lists without calling for tenders. But tender should always be invited whenever there is sufficient time for such procedure. Whenever a work is distributed without calling for tenders and the value of such work is over Rs. 250 for original works or over Rs. 500 for repair works, an intimation shall be immediately sent to Government through the Superintending Engineer and the Chief Engineer.

(ii) In all other cases, competitive tenders shall be called for and the tenders shall be confined to the enlisted contractors of the appropriate class and area, and the lowest tender of the contractor of the appropriate class shall be accepted. Every case in which a tender higher than the lowest is recommended for acceptance, shall come up to Government for orders.

(9) For works above Rs. 50,000.

Competitive tenders shall be called for from the public possessing the requisite license and the enlisted contractors in Class I only. If contractors in class II or in class III form a combination of the appropriate number, such a combination will become a new firm and will be able to submit tenders for such works. Individual contractor in class II or in class III shall not be eligible to tender for such works, but if any such contractor can produce satisfactory documentary evidence, such as bank reference, to show that he has sufficient financial means and necessary technical staff, special permission can always be given to such a contractor for submission of tenders for such works.

The lowest tender for such works also shall be accepted as a rule, if for any reason, economical or otherwise, the lowest tender is not accepted, reference shall be made to Government for orders as to which of the contractors the work should be given.

(iv) The rules relating to distribution of emergent works, financial limits of the powers of acceptance of tenders and forms of contract, shall be the same as those promulgated in Government of West Bengal, Works and Buildings Department Memo. No. 2410(2) R.S. dated 15th November 1949.

[Government of West Bengal, Works and Buildings Memo. No. 2374(2) R.S. dated 10.11.49; copy received with finance Department Memo. No. 12085-F.B. dated 17.11.49; Dy. W.A.I./1225 Filed in Bdle. WA-39 of 1931-32; Vol. V.]

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ADVANCES MADE ON COAL

226. Advances made on coal, under contract for "supply of bricks" require the sanction of Local Government as coal is not a material which can satisfy the conditions of precautions laid down in Rule 221(a) of the Bengal Financial Rules.

(Vide B.G., P.W.D., letter No. 300-A, dated the 24th January 1924; Dy. G.B. 12003 Bundle No. W.I.—21 of 1922-23 and B.G., Irrigation Department, letter No. 8054-I.A., dated the 16th November 1928; Dy. G.B. 7740, Bundle No. W.I.—12 of 1926-27.)

AGREEMENTS—COMMUNICATION OF SANCTIONS TO CONTRACT AGREEMENT TO
THE AUDIT OFFICE

227. Sanctions to contract agreements accorded by officers higher than the Divisional Officer (i.e., by the Superintending Engineers and the Chief Engineer) should be communicated by them to the Audit Office in such form as to enable audit to be conducted on the basis of rates sanctioned for each item of work or supply and other necessary terms and conditions, as required under paragraph 27 Note 2 of the Central Public Works Account Code, which should be strictly followed.

(B.G., P.W.D., No. 1722—26-A./1727-A., dated the 24th March, 1926 to the Superintending Engineers and M.S.G. Bengal/A.G., Bengal, Dy. G.B. 12925 and B. G. Irrigation Department, No. 1500-1-I.A/1502-IA., dated the 20th April 1926, to Superintending Engineers/A.G. Bengal Dy. G.B. 706).

228. Under paragraph 214 of the Bengal Financial Rules, no supplementary agreement is necessary when the additional items of work do not exceed 5 per cent. of the sanctioned estimate. It is thus within the power of the Divisional Officer to fix the rates in such cases, and no intimation regarding the rates need be made to the Audit Office. If, however, a supplementary agreement is necessary and such supplementary agreement is accepted by an authority higher than the Divisional Officer under paragraph 181-A of the Bengal Public Works Department Code then a copy of the supplementary agreement must be furnished to the Audit Office so that the payment for work done can be audited on the basis of the sanctioned rates as laid down in the Central Public Works Account Code, paragraph 27, Note 2.

In case of contract agreements sanctioned by a Divisional Officer, no intimation need be sent to the Audit Office, either in case of original agreement or in the case of any agreement supplementary thereto.

(B.G., P.W.D., No. 2286-A./2291-A, dated the 10th May 1926, to the Superintending Engineer, Presidency Circle/A.G., Bengal Dy. G.B. 1053.)

229. A supplementary tender when required under Rule 214 of the Bengal Financial Rules is accepted by the same authority who accepts the original tender. So all supplementary tenders for works for which the original tenders were accepted by the Superintending Engineers should invariably be accepted by them.

230. It has been decided by Government that a contractor, who may be called upon to do any supplementary items of work not provided in the original tender, should agree before his tender is accepted to carry out those supplementary items at the same percentage below the current schedule rates as the items in his original tender

(B.G., P.W.D. No. 119-T.A.-120-T.A., dated the 5th June 1936, Dy. W.M.-1084.)

SPLITTING UP OF BIG WORKS

231. The practice of splitting up of big works into smaller parts with a view to ensure speedy execution thereof has been approved by Government but the following conditions should be observed before a big work is split up into component parts.

- (i) The primary consideration governing splitting up shall be expedition consistent with economy and efficiency.
- (ii) Where splitting up is not justified on condition (i) above, such a course shall not be resorted to for the purpose of evading the financial powers of the officer distributing the work.
- (iii) Care should be taken to see that splitting up does not technically damage the value of the work as a whole, and where such a possibility exists, the work shall not be split up into smaller segments.

(W.B.G., W. and B. Department No. 1475-A dated 29.4.48 to the Chief Engineer, Government of West Bengal, W. & B. Deptt.) *222. A Tenders for big works divided into component parts each below Rs. 1 lakh.*

232. It has been decided that when contractors are invited to tender for the whole length of a road or for convenient sections of the entire length, the characters of the tender should be evaluated with reference to the estimated cost for the whole length, although as a matter of fact, the actual tender for certain length of the road might not have exceeded Rs. 1 lakh. The tenders should, therefore, be regarded as open tenders and it is within the competence of the Engineer Officer concerned to accept the lowest tenders of unregistered contractors.

(W.B.G., W. & B. Deptt. Memo. No. 793A dated 10-3-48.)

Distribution of contracts.

233. Once the tenders are opened, no tender should be allowed to offer fresh quotations unless each of the tenderers is given equal opportunity. Where time permits, fresh tenders should be invited so as to leave no room for any complaint or grievance whatsoever. In cases, however, where there is no time for re-tendering a bid on the spot among all the tenderers will be the best method to distribute the work without loss of time and on a really competitive basis.

(W.B.G., W. & B. Deptt. No. 931A, dated 19-3-48 to the Chief Engineer, W. & B. Deptt.)

PROCEDURE FOR EXECUTION OF EMERGENT PROJECTS

234. With a view to avoid the procedural delays in the commencement of emergent projects, it has been decided by Government that the following procedure shall be adopted for commencement of all emergent works (both roads and buildings). For the purpose of this order, an emergent work is that which is so certified by Government in their order calling upon the Works and Buildings Directorate to take up that work..

(1) The Directorate on being asked by Government to take up an emergent work, shall cause an approximate estimate of costs for the work to be prepared after necessary reconnaissance investigation at site. This estimate, which shall contain an appreciation of the items, approximate quantities of works and their rates, shall be submitted to Government for according administrative approval.

(2) The Executive Engineer or Superintending Engineer, as the case may be, shall call for tenders simultaneously with the submission of the approximate estimate after this has been approved by the Chief Engineer and at his instance.

Insert the following as a new paragraph 231A below paragraph 231 :—

231A. "When a big work is split up with the approval of the Superintending Engineer-in-Charge in conformity with the conditions laid down in W. & B. Department No. 1475A, dated 29-4-48, as embodied in paragraph 231 above, the tender of component parts should be accepted by the Superintending Engineer or the Executive Engineer-in-Charge, according to the respective financial limits of an acceptance of tender.

In cases when Superintending Engineer's approval to the splitting up was not taken beforehand, the tenders of component parts should invariably come upto the Superintending Engineer for selection of contractors, irrespective of the value of the tender".

[Government of West Bengal, W. & B. Department, Accounts Branch, No. 3615A, dated the 9th October 1953—Dy. WM/2930 of 1953-54—Filed in Bundle WA/39 of 1931-32, Vol. VI.]

Substitute the following for paragraph 235 :—

Enlistment of contractors and distribution of contracts in the W. B. Department—Earnest money and security deposit.

235. The following rules are hereby introduced which shall come into effect immediately :—

(i) Each enlisted contractor may deposit immediately a fixed permanent security, as detailed below, against which he will be eligible to submit tenders in all cases other than open tender cases for any number of works within his class without having to deposit the earnest money as before along with each individual tender.

Class.	Financial limit of each contract.	Amount of fixed security.
(1)	(2)	(3)
I	For contracts each above Rs. 50,000 and upto Rs. 1 lakh .	Rs. 5,000
II	For contracts each above Rs. 25,000 and upto Rs. 50,000 .	2,500
III	For contracts each above Rs. 10,000 and upto Rs. 25,000 .	1,250
IV	For contracts each upto Rs. 10,000	500

(ii) In cases of open tenders for works valued above Rs. 1 lakh or for sections thereof where enlisted (a) Cl. I contractors or (b) Cl. II contractors or (c) the Cl. III and the Cl. IV contractors forming a combination of the appropriate number or the (d) outside contractors are eligible to participate, such contractors if they so like, may each deposit with this Deptt. a fixed permanent security amounting to Rs. 50,000. This will entitle such depositors to submit open tenders under this Deptt. without having to deposit earnest money along with each individual tender as before.

(iii) In cases of tenders for works upto the limit of Rs. 1 lakh for which enlisted contractors alone are eligible, earnest money at 5% of the estimated value of the work tendered for shall have to be deposited by those tenderers who have not deposited the fixed securities as detailed in paragraph (i) above.

(iv) In cases of the works in the open tenders costing more than Rs. 1 lakh or any component part thereof, earnest money amounting to 2% of the estimated value of the work for which tender has been called for shall have to be deposited by those tenderers who have not deposited the fixed permanent security as in paragraph (ii) above.

(v) The successful tenderer in the open tenders who has deposited earnest money at 2% as in para. (iv) above shall within 7 days of the receipt of an intimation to the effect that his tender has been accepted sent to him by registered post, deposit an additional sum which together with the 2% of the earnest money, will amount to 5% of the cost as per tendered rates of the works for which the tender has been accepted. Failing to deposit this additional sum within the period specified above, the earnest money shall forthwith stand

forfeited to Govt. and the letter of acceptance of the tender will be considered as automatically cancelled.

(vi) In respect of the successful tenderers amongst the contractors who have deposited the fixed permanent securities as detailed in paragraphs (i) and (ii) above, a subsequent security amounting to a total of 10% of the value of the work actually done shall have to be deposited by deduction from the progressive bills at 10% of each such bill.

(vii) In respect of the successful tenderers who have deposited earnest money at 5% of the estimated value of the work as in para. (iii) and at 5% of the tendered value of the work as in para. (v) above, the earnest money on acceptance of the tenders, shall be converted as a part of the security money and an additional security shall be deducted from the progressive bills at 5% of each such bill so that the total deduction together with the 5% security already taken constitutes 10% of the total value of the work as actually done.

2. The fixed securities as detailed in paras. (i) and (ii) above shall be deposited under the head "P.--Deposits and Advances (Provincial)--Part II--Deposits not bearing interest--(c) other Deposit Accounts--Civil Deposits" by the contractors forthwith in the Reserve Bank of India or in Govt. Treasuries in favour of the Joint Secretary to the Govt. of West Bengal, Deptt. of Works and Buildings, and the corresponding challans furnished to this Deptt. as early as possible. On receipt of the challans from the contractors, duly receipted by the Reserve Bank or the Treasury, the Directorate will be furnished with the names of the contractors who have deposited the requisite fixed permanent securities in order that they are exempted from payment of earnest money along with each tender. An account of such deposits will also be maintained in the Secretariat Office, which will be verified periodically with the accounts maintained in the Office of the Accountant General, West Bengal. To avoid misclassification of such receipts, it is essential that the depositors should specifically indicate the Head of Account as specified above prominently on the challans.

Government securities, N.S. Certificates and Postal Cash Certificate duly hypothecated to the Joint Secretary to the Govt. of West Bengal, Deptt. of Works and Buildings, will also be accepted at their market values as fixed permanent securities.

3. All officers of the Directorate calling for tenders and receiving earnest money against tenders should see that the earnest money of the unsuccessful tenders is refunded as early as possible. The earnest money of all the tenders other than the three lowest tenderers should be refunded after the comp. statement has been prepared and checked.

(3) The work order shall be issued after the approximate estimate has been administratively approved by Government and tenders accepted according to rules in force by the competent authority, provided the amount thereof is within the amount of the approximate estimate plus a margin of 5 per cent.

(4) In the case when the tender recommended for acceptance is not within the amount referred to in paragraph (3) above or otherwise not within the power of disposal of any authority subordinate to Government, reference shall be made to Government for decision and work order shall be issued only on receipt of Government orders.

The procedure as indicated above shall be applicable subject to the following safeguards:—

- (a) Although an emergent work starts on the basis of an approximate estimate, a detailed estimate shall be made ready within a period of six months at the latest from the date of issue of Government orders according administrative approval to the work, and in any case before completion of the work.
- (b) Wide variation between the original approximate estimate and the detailed estimate subsequently prepared shall have to be satisfactorily accounted for.

(W.B.G., W. & B., Deptt. No. 1622-A dated 13.5.48 to the C.E., W. & B.)

EARNEST MONEY AND SECURITY DEPOSIT FROM CONTRACTORS.

235. In supersession of all previous orders on the above subject, the following rules are made:—

- (i) Each enlisted contractor may deposit a fixed permanent deposit, as detailed below, against which he will be eligible to submit tenders in all cases, other than open tender cases, for any number of works within his class without having to deposit the earnest money as before along with each individual tender.

Class	Financial limit of each contract	Amount of fixed security
1	2	3
I.	For contracts each above Rs. 50,000/- and upto Rs. 1 lakh.	Rs. 5,000/-
II.	For contracts each above Rs. 25,000/- and upto Rs. 50,000/-.	Rs. 2,500/-
III.	For contracts each above Rs. 10,000/- and upto Rs. 25,000/-.	Rs. 1,250/-
IV.	For contracts each upto Rs. 10,000/-.	Rs. 500/-

- (ii) In cases of open tenders for works costing more than Rs. 1 lakh or for sections of works costing more than Rs. 1 lakh, an earnest money amounting to 2 per cent. of the estimated value of the work for which tenders has been called for.

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will have to be deposited by all the tenderers whether they are (a) class I or (b) class II, or (c) class III or class IV enlisted contractors quoting for open contracts as a combined unit or (d) the public.

- (iii) The tenderer in open tenders, whose tender is approved for acceptance shall, within 7 days of the receipt of an intimation to that effect sent to him by registered post, deposit an additional sum which together with the 2 per cent. of the earnest money, will amount to 5 per cent. of the cost as per tendered rates of the works for which the tender is to be accepted. Failing the deposit of this additional sum within the period specified above, the earnest money shall forthwith stand forfeited to Government and the letter of approval of the tender will be considered as automatically cancelled.
- (iv) In cases of tenders for works up to the limit of Rs. 1 lakh for which enlisted contractors alone are eligible, earnest money @ 5 per cent. of the estimated value of the work tendered for shall have to be deposited by those tenderers who have not deposited the fixed securities as detailed in sub-para. (i) above.
- (v) In respect of successful tenderers amongst the enlisted contractors, who have deposited fixed securities, as detailed in sub-para. (i) above, a subsequent security amounting to a total of 10 per cent. of the value of a work actually done shall be deducted from the progressive bills at 10 per cent. of each such bill.
- (vi) In respect of the successful tenderers who have deposited earnest money at 5 per cent. of the tendered value of the work as in sub-para (iii) and at 5 per cent. of the estimated value of the work as in sub-para (iv) above, the earnest money, on acceptance of the tenders, shall be converted as a part of the security money and an additional security shall be deducted from the progressive bills @ 5 per cent. of each such bill so that the total deduction together with the 5 per cent. security already taken constitutes 10 per cent. of the total value of the work actually done.

2. The fixed securities as detailed in sub-para (i) above, shall be deposited under the head "P—Deposits and Advances—(Provincial)—Part II—Deposits not bearing interest—(c) other Deposit Accounts—Civil Deposits—Revenue Deposits" by the contractors in the Reserve Bank of India or in Government Treasuries in favour of the Secretary to the Government of West Bengal, Deptt. of Works and Buildings/Department of Irrigation and Waterways, and the corresponding chalans furnished to the Department as early as possible. On receipt of the chalans from the contractors, duly receipted by the Reserve Bank or the Treasury, the W. & B./I. & W. Directorate will be furnished by the W. & B. Department with the names of the contractors who have deposited the requisite fixed securities in order that they are exempted from the payment of earnest money along with each tender. An account of such deposits will also be maintained in the Secretariat office, which will be verified periodically with the accounts maintained in the office of the Accountant General, West Bengal. Government securities, National Savings Certificates and Postal Cash Certificates duly hypothecated to the Secretary.

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to the Government of West Bengal, Department of Works and Buildings/ Irrigation and Waterways will also be accepted at their market values as fixed securities.

3. All officers of the Directorate callings for tenders and receiving earnest money against tenders received should see that the earnest money of the unsuccessful tenderers is refunded as early as practicable. The earnest money of all tenderers other than the three lowest tenderers should be refunded immediately after the comparative statement has been prepared and checked.

[Government of West Bengal, W & B Deptt, Memo No. 2283(2)-R S. dated 28-10-49 addressed to the Chief Engineers, W & B Directorate, copy received with the Finance Deptt No. 12616 dated 28.11.49, Dy W M 2220, filed in Ble. 39 of 1931-32, Vol. V and Government of Bengal, I. & W. Deptt. Memo. No. 10740-A dated 6th March 1950, addressed to the Chief Engineer, I & W. Deptt. Dy G B 5688 WM 3348]

POWER TO ENHANCE RATES TENDERED BY CONTRACTORS AND ACCEPTED.

236 Government have since ruled that rates in an accepted tender should not be revised but must be enforced in all ordinary circumstances irrespective of whether the accepted rates operate adversely against the contractor or against Government

In extraordinary circumstances which seldom occur, such as the sudden and material rise of prices of steel and other commodity Government desire that the orders of the Chief Engineer should be taken before any rates in an accepted tender are enhanced.

[C E., Bengal, (C and B) No. 140-A dated the 10th January, 1938 to the address of the S.F. Presidency Circle, copy received under C.E.'s Memo. No. 145-A, dated the 10th January 1938, Dy. G B 13478/WM-2218, Ble WA/15 of 1937-38]

NOTE.—The above orders will also be applicable to the Irrigation Branch of the Communications and Works Department

(G.B. Finance Deptt Endorsement Memorandum No 2034-F, dated the 20th August 1940, Dy. G.B 7423/WA III-579, dated the 22nd August 1940 Filed in Bdle. W A /39 of 1931-32 Vol IV)

237. A clause should be inserted in agreements and contracts to safeguard Government interest for any payments made before the delivery of completed articles

(B.G., Irrigation Department No 272-T/1/A., dated 21st May 1936, Dy G B 2721-W.A. III-417 Bundle No W.I. 3 of 1935-36)

238 In future the tender rates should always be for finished work inclusive of such items as cutting of bricks, etc, when the design requires it, whether the details of the same are or are not shown in the schedule of items of work or specifications.

The order above will apply to all divisions both under the Irrigation and Communications and Buildings branches of this Department

This has the concurrence of the Finance Department

(Government of Bengal, Finance Department Memo. No 5042-F, dated the 30th May 1938, forwarding Government of Bengal, C W D. 99-T /I A., dated the 11th May 1938, Dy G B 3368/W A III-321, dated the 31st May 1938.)

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COMMENCEMENT OF WORK PRIOR TO ACCEPTANCE OF TENDERS.

239. No work should be commenced or liability incurred until a written contract has been accepted and signed.

Any loss resulting from non-observance of the above order, will be held to be recoverable from the officer giving the order to commence work or incur liability.

(B.G., P.W.D., Circular letter No. 3293-88-A, dated the 21st July 1922, to the Superintending Engineers, Central, Eastern, Northern and Presidency Circles/the Military Secretary to H.E. the Governor/the Political Officer, Sikkim/the A.G. Bengal, Dy. G.B. 3584 and B.G., P.W.D., Circular letter Nos. 1131-1136-A./1137-A., dated the 25th February 1926, to the Superintending Engineers, M.S.G., Bengal and P.O., Sikkim/A.G., Bengal, Dy. G.B. 11919.)

NOTE 1.—It is permissible to obtain a tender for a group of repair works from a sectional contractor, but a separate running account should be maintained for each repair estimate and overlapping of items in different running accounts should be guarded against.

NOTE 2.—Petty works costing less than Rs. 500/- may be undertaken without a tender.

(W.B.G., letter No. 1139 R.S. dated 4th April 1950. Dy. W.M. Filed in bundle 39.) **329-A. - W.M. 6**

INCREASE IN VOLUME OF CEMENT CONCRETE

240. On the result of an investigation it has been held by the Chief Engineer that 100 c.ft. of coarse aggregate with the specified proportions of fine aggregate and cement would produce considerably more than 100 c.ft. of finished concrete. Thus in the case of 1: 2: 4 concrete without special grading it would normally produce about 112 c.ft. of finished concrete. The quantities for other proportions can be obtained from various standard books of reference or by observation on works.

NOTE.—In all large works, involving 20,000 c.ft.* of finished concrete or more where the cement will be supplied by the Department, the Executive Engineer in charge of the work should, before the signing of the contract, make a very careful series of experiments and analyses of the various types of concrete specified in the contract and for purpose of these experiments he should make use of the actual materials and specifications that are to be employed on the work. These analyses and specifications should be attached to the sanctioned tender and be signed by the Contractor. The Executive Engineer should also carefully watch the issues of cement and compare the issue with the actual quantities of resultant concrete obtained in order to see if the issues agree approximately with calculated quantities derived from these analyses.

(Chief Engineer P.W. Department's letter Nos. 2091-A dated the 10th April 1931 and 5026/29-A, dated the 8th December 1933, Dy. G.B. 9569/WM 1757—Ble.WI/3 of 31-32.)

(*In the Irrigation Department the limit is 10,000 c. ft. The Chief Engineer decided that as no absolute rules can be quoted as to the quantities required to give 100 c. ft. of cement concrete which vary according to the grading of the sand and ballast, it would be best to verify by actual observation by measuring the quantities of ingredients for a small portion of a work and then measuring the resultant completed work.)

(Chief Engineer Irrigation Deptt. No. 3083-85-C.I.-3086-C.I. dated 20th July 1934. Dy. Cal. 8831-WM-738 Bundle WA-39 of 31-32.)

DETAILED MEASUREMENT REQUIRED IN THE CASE OF LUMP SUM CONTRACTS

241. With reference to the question if detailed measurements are required when a work is done on a lump sum contract, the Government decided that detailed measurements cannot, in view of Rule 201 of the Bengal Financial Rules, be altogether dispensed with and that the entries in the measurement book should be sufficiently detailed to enable the Executive authority to certify that the work has been done according to the plan

and specifications, before the payment is made. It is not, however, necessary that the detailed measurements should be copied into the bill; the entries in the bill should sufficiently describe the nature of the work done and a certificate should be furnished on it to the effect that detailed measurements have been recorded in the measurement book (number and page of which should be given) and that the work has been completed according to plans and specifications.

(B.G., P.W.D. No. 82—87—T./A., dated the 20th May 1920, Dy. G.B. 1609.)

242. For the purpose of rule 1 under paragraph 5 of the Accounts procedure for lump sum contracts prescribed by the Auditor General in his letter No. 461-Code/30-23, dated the 10th August 1929 and accepted by the Government of Bengal in their Finance Department letter No. 219-T./F., dated the 30th April 1930 and also para. 317 of the C.P.W. Account Code an officer not below the rank of an Executive Engineer under the Public Works Department of the Government of Bengal shall be regarded as the "experienced engineer".

In all cases of lump sum contracts in future arrangements should be made, before the work is commenced, for its proper supervision by an experienced engineer of the Public Works Department so that he may sign the completion certificate for the work as required under paragraph 5 of the Accounts Procedure and also para. 317 of the Central P.W. Account Code.

(Vide B.G., P.W.D. Nos. 2979-3002-A., dated 22nd July 1932—Dy. G.B. 4078-W.M.-901 in Bdl. W.A. 9 of 20-21 Vol. II.)

Payments prior to acceptance of agreements.

243. Any infringement of the rules in future will render the officers concerned personally responsible for any loss.

(B.G., Irrigation Department, No. 1530-34-I., dated the 30th May 1921, Dy. G.B. 1741, Bundle W.I. 22 of 1919-20.)

244. The notice inviting the tenders and conditions of tender accompanying it are very important documents and it is essential that they should be very carefully drawn and typed so that they may contain the minimum number of corrections and that all such corrections are always initialled by the authority inviting the tender. 244-A. - 11/11/1935

[C.E.C. & B. Deptt. Accounts Branch No. 84(5)A dated 9-1-50 to the S.E.'s Dy. W.A. 1486; filed in Bdle. WA/39 of 1931-32 Vol. V.]

Preparation of comparative statements of tenders.

245. In each case where competitive tenders are invited for a work it should be seen that the sanctioning authority prepares a comparative statement of tenders showing the quantity of each item of work as per estimate, the rates tendered by the different contractors, the amount for the items of work tendered for according to the rates tendered by each contractor in order to decide which of the tenders is the lowest.

(C.E., Irrigation Department, No. 3690-C.I., dated 3rd August 1935, Dy. G.B. 5099; W.A. III-862.)

NOTE.—The Comparative Statements of tenders for any one year should be kept together in a separate file in the Divisional Office. So that they may readily be available to the Inspecting Officers for scrutiny.

(Chief Engineer, Irrigation Department, No. 6227-C.I., dated the 23rd September 1935; Dy. G.B. 7323.)

W.M.1678.)

Responsibility of a Divisional Accountant as regards the Computation and Checking of tenders

246. A Divisional Accountant is responsible for the arrangements for checking the Computed tenders, i.e., for seeing that satisfactory and efficient arrangements are made for checking. He should conduct personally a test check of the computed and checked tenders sufficient to satisfy himself reasonably that the checking work has been properly done and he should see that the comparative statements correctly incorporate the totals checked on the individual tenders. An Executive Engineer would be quite competent to ask the Accountant to note on the Comparative statement that as far as he could ascertain from such test check as he had been able to carry out, the statement was accurate.

There should be no hurrying of the work of checking the computed tenders and the Accountant is entitled to claim reasonable time. (Auditor General of India letter No. T-215-Admn. II/209-36, dated the 25th May 1937, Dy. India-671/W.M. Ble. W.A. 39 of 1931-32 Vol. II.)

The Government of Bengal accept the above procedure approved by the Auditor General, subject to the following provisos:—

- (i) That it will not necessitate the appointment of extra staff; and
- (ii) That the Accountant will be allowed 10 days only for finishing his test check.

[G.B., C. and W.D. (C. and B.) letter No. 2285-A., dated the 24th March 1938, Dy. G.B.-18382-WM-2839.]

NOTE.—The orders mentioned above relating to the responsibility of a Divisional Accountant—as regards the computation and checking of tenders and the preparation of comparative statements will have effect from the date of the issue of the orders.

(Government of Bengal, C.W.D. No. 3698-A., dated the 20th June 1938, Dy. G.B. 4862/W.M. 821, dated the 27th June 1938.)

Procedure regarding invitation of tenders for the collection of stone for repairs.

247. Unless stone for repairs is to be collected from the Forest Department, tenders, in cases where the estimated value of the stone to be collected exceeds Rs. 10,000, should be invited in the most open and public manner preferably by advertisement in newspapers.

(Vide B.G., C. & W. Deptt., letter No. 4874-A., dated 5th October 1937 recd. with B.G., F.D., No. 11534.F., dated 4th November 1937, Dy. W.A. I-1562, dated 5th November 1937, filed in bundle W I-2 of 1935-36.)

248. The works of maintenance and special repairs to the C. and W. roads noted on the margin should continue to be executed through the agency of the Tea Garden Managers subject to the following conditions:—

I. Darjeeling sub-Division.

- | | |
|--|---|
| <p>(a) Simans Dudhijhora Road 1st to 19th miles</p> <p>(b) Ranjit Road from Darjeeling to Tista Via Ranjit 4th to 10th miles.</p> <p>(c) Manjitar Approach Road 3 miles and 1695 feet.</p> | <p>1. The Tea Garden Managers should be asked to submit each year an estimate of cost of the repair works to be executed during that year and the Superintending Engineer, presidency Circle should check the rates quoted before approving the estimate.</p> |
|--|---|

II. Eastern Roads Sub-Division.

Peshoke Road.....13th to 18th miles.

III. Southern Roads Sub-Division.

Simana Dudhiajhora Road...20th to 23rd miles

2. The works should be given to the Tea Garden Managers for execution on the basis of the rates in the estimate as approved by the Superintending Engineer without calling for competitive tenders.
3. Agreement in Bengal Form No. 2911 should be executed with the Tea Garden Managers, the condition of earnest money and security deposit being waived.
4. The works should be measured up and entered in measurement books at suitable stages at intervals, before the bills are drawn up for payment.

[B.G.C. & W. (C. and B) Department Memo. No. 3855-A., dated the 11th September 1944 received with Finance Department endorsement No. 19726 F.B., dated the 18th September 1944, Dy. G.B., 17412/WA11-1015 and SENCs Memo. No. 50/2 R-187-A., dated the 3rd January 1945; Dy. WA11/1531.]

249. The Dredger Division is exempted from the operation of the Bengal Government order regarding the invitation of open competitive tenders in so far as repairs to suction dredgers and floating plants are concerned. This order of exemption will not, however, apply to the case of minor repairs to pontoons, barges and small machinery parts etc. The firms from which tenders are to be called for should be approved by the Chief Engineer, Bengal, Irrigation Department, and the list thereof should be exhaustive, periodically revised and kept up to date.

(Govt. of Bengal Irrigation Deptt. No. 477-1-478-1.A., dated the 18th February 1937, Dy. G. B. 16876/W.A. III-2067, dated the 20th February 1937.)

Legal opinion on the penalty clause in a contract

250. The legal opinion on the penalty clause in a contract is that--

- (1) the full penalty as per penalty clause cannot be claimed as a matter of right, but reasonable damages not exceeding the full amount covered by such clause can be deducted from the amount due to the contractor.

It would thus seem that it is not open to an auditor to raise an objection solely on the ground of non-imposition of a penalty strictly in terms of the penalty clause. If a penalty is imposed, the auditor should check the materials on which the penalty has been calculated and satisfy himself that the rules have been observed. If no penalty is imposed, he should enquire why it has not been done and offer his comments on the information supplied.

(Vide A.G.'s orders, dated the 17th September 1931 and 3/2 Nov 1938 of 1931-32, and 2975 of 1949-50.)

250-A - A.G. - 2 250-F - A.G. - 2
250-C - A.G. - 2

251. If and when it is decided to call for percentage-rate tenders relating to an estimate based on scheduled rates, contractors should be advised beforehand (in the notice calling for tenders) that tenders for any supplementary item of work not provided in the estimate but finding a place in the Schedule of Rates will be subject to the same percentage reduction in rates that is applicable to the original tender.

In regard to additional items of work, which do not find a place either in the estimate or with Schedule of Rates, the contractor shall within seven days of the date of his receipt of the order to carry out the work inform the Engineer-in-Charge of the rate which it is his intention to charge for such class of work and if the Engineer-in-charge does not agree to this rate he shall, by notice in writing, be at liberty to carry it out in such manner as he may consider advisable, provided always that if the contractor shall commence work or incur any expenditure in regard thereto before the rates shall have been determined as hereinbefore mentioned, then in such case he shall only be entitled, to be paid in respect of the work carried out or expenditure incurred by him prior to the date of the determination of the rate as aforesaid according to such rate or rates as shall be fixed by the Engineer-in-charge. In the event of a dispute, the decision of the Superintending Engineer of the Circle shall be final.

(Vide Para. 12 of Bengal Form No. 2911).

(Bengal Government C.W. Department No. 76-77/A, dated the 26th May 1938, Dy. WM/723, dated the 15th June 1938 and No. WM/2465 dated the 7th February 1939, Bundle WA/39 of 1931-32, Vol. III.)

Acceptance of National Savings Certificate as a Security deposit

252. It has been decided by Government that earnest money of unsuccessful tenderers being refundable, National Savings Certificate cannot be accepted as earnest money; but they may be accepted as security deposits this being declared as one of the authorised forms of interest bearing securities. The conversion of running security deposits into this form of interest bearing security may be encouraged.

[B.G., C. & W.D. (C & B) letter No. 2973(3), dated the 6th August 1945, copy received with G.B.F.D. No. 19570-F.B., dated the 13th August 1945. Dy. G.B. 15183/WM-1434, dated the 15th August 1945, Ble. WA-16 of 1939-40.]

Payment of contractor's bills through the financing Bank. (Note below S.R. 140 of Treasury Rules, Bengal, and Paragraph 70 of C.P.W. Accounts Code.)

253. Government of Bengal, in their Works and Buildings Department letter No. 1650-A, dated the 18th April 1946, have approved the following amendment as clause 9-A of Bengal Tender Form No. 2911 and clause 22 of Bengal Tender Form No. 2912.

1. Payments due to contractor may, if so desired by him, be made to his Bank instead of direct to him, provided that the contractor furnishes to the Engineer-in-Charge,

- (i) an authorisation in the form of a legally valid document *e.g.*, irrevocable power of attorney conferring authority on the Bank to receive payment and

- (ii) his own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government before settlement by the Engineer-in-Chief of the account or claim by payment to the Bank.

While the receipt given by such Bank shall constitute a full and sufficient discharge for the payment, the contractor should, wherever possible, present his bills duly receipted and discharged through his Bankers.

2. In the case of bills, which the contractor presents for payment direct and which are not endorsed in favour of the Bank, while efforts will be made to secure payment to the financing Bank, payment made to the contractor should be accepted as full acquittance so far as Government is concerned. As part of the arrangement, the financing Bank should give Government a letter to this effect.

NOTE 1.—The procedure will not effect the usual rights of Government to deduct from Contractor's bills (whether endorsed in favour of a Bank or not) any sum due to Government on account of penalties, overpayments etc., on this or any other contract with the Government of Bengal.

NOTE 2.—Nothing herein contained shall operate to create in favour of the Bank any rights or equities *vis-a-vis* the Governor.

(G.B., W. & B. Memo. No. 3006-A, dated the 24th May 1946. Dy. G.B. 7079-WM-786-filed in Ble-WA-39 of 1931-32 Vol. III.)

CHAPTER XIII

SUBSIDIARY RULES AND ORDERS REGARDING WORKS ACCOUNTS

1.—General.

Applicability of the Central Public Works Department Code in respect of Central Works executed by the Public Works Department of a Governor's Province.

254. The Central Public Works Department Code, as explained in its first paragraph, is intended primarily to define the scope of the functions of minor local Governments, and of officers of the Public Works Department subordinate to such Governments, in respect of central works executed by that department. The general rules contained in paragraphs 52 to 77 which govern the accord of approval and sanction to central works, are applicable also, *mutatis mutandis*, when work is executed by the Public Works Department of a Governor's Province on behalf of the Central Government. But officers employed on such works will exercise in respect of them the same powers of technical sanction as they exercise in respect of provincial works and not those specified in paragraph 68.

Divisional officers are empowered to pass excess expenditure on central original works and repairs within a limit of Rs. 100 irrespective of the total amount of the sanctioned estimate—

(*Vide* paragraph 71, Note I, of the Central Public Works Department Code.)

(G. I., Department of I. & L., P. W. Br., letter No. GI. 63, dated the 28th January 1929, received with Government of India, Finance Department, No. D./566-F., dated the 1st February 1929, Dy. G. I. 588 in Bundle W. A. 91 of 1920-21.)

NOTE.—In matters other than those covered by paragraphs 52 to 77 of the Central P.W.D. Code, the rules in the Central P.W.D. Code are not applicable to works executed by the Provincial Government as agents to the Central Government.

(*Vide* A. G.'s orders, dated 24th March 1933, on u/o No. 3041 of 1932-33.)

255. All Central works, including Military Engineer Services, Royal Indian Air Force, and Posts and Telegraphs works in the West Bengal Province which were executed by the Provincial Public Works Department prior to the 1st April 1940, should be taken over by the Central Public Works Department with effect from that date except—

Works in progress;

(Government of India, Department of Labour, letter No. AG. 123 (I), dated the 12th June 1940, to the Secretary to the Government of Bengal, Communications and Works Department—Dy. WM/703, dated the 17th June 1940.)

NOTE.—The Bengal Public Works Department may continue to undertake the work of maintenance and operation of the obstruction lights on the Willingdon Bridge, Calcutta, on payment of the usual departmental charges by the Central Government. The expenditure involved is chargeable to the head "44.—Aviation".

(Government of India, Department of Labour No A. G.-123, dated the 4th September 1940, Dy. India 1569-WM-1576, dated the 7th September 1940, filed in Bundle WA/33 of 1939-40.)

256. Any changes in the estimates of expenditure should be reported to the Government of Bengal, Public Works Department, by the 1st February instead of 20th January as prescribed in Bengal Government No. 259-64-T. A. of the 18th August 1920, and funds that cannot be economically spent should be surrendered as early as possible to enable Government to reappropriate them to other works. If the expenditure of Executive Engineers falls below their expectations, explanations regarding lapses will not be called for, as there is really no such thing as a lapse.

(B. G., P. W. D., No. 30-33-T.A./35-T.A., dated the 10th September 1926, to Superintending Engineers/A.G., Bengal, Dy. G. B. 5204.)

257. There is no objection to the preparation of maintenance estimates for each class of buildings in each of the Divisions of Electrical Circle instead of in each Civil District.

(Vide B.G., C. & W. Dept., Accounts Br., No. 5708-A., dated 10th Nov. 1937, Dy. W. A. I-1659, dated 18th Nov. 1937.)

258. In future details regarding the number and cost of fans and the number and cost of bulbs estimated to be required on account of replacements should be specified in the repair estimates

(Vide Bengal Govt., C. W. Accounts Branch, No. 2518-A., dated the 4th April 1938, received through Finance Department, Memo. No. 5605-F., dated the 21st June 1938, Dy. No. W. A. I/561, dated the 23rd June 1938.)

258A - Memo - 87.

Detailed items in an estimate-classification and record of.

259. In consequence of the raising of the limit of minor works from Rs. 10,000 to Rs. 20,000 in the case of Civil Works-Central, the monetary limit for sub-heads for which separate accounts have to be maintained is Rs. 2,000, vide para. 258 of the Central P. W. A. Code. The existing procedure laid down in paragraphs 247 and 260 to 268 of the Central Public Works Account Code, regarding the classification and record of final charges, should continue to apply to major works as now defined.

(G. I., Deptt. of I. & L., P.W. Br./Finance Department, No. A. C. W-60, dated the 29th June 1926/F. 273-Fx.-26, dated the 6th July 1926, Dy. G.I. 233.)

260. Provision for unforeseen expenditure in estimates.

It has been decided by Government that whenever it is proposed to make provision of over 5 per cent. in the individual estimates for contingencies under very exceptional circumstances, such estimates should be submitted to Government who alone can sanction provisions in excess of the prescribed limit of 5 per cent. for recorded reasons.

(B.G., P. W. D. No. 82 T/B., dated 20th September 1935. Dy. G.B. 7350, W.A.-I.-1119, Bundle W.I.-3 of 1933-34.)

Revision of estimates on the basis of accepted tenders.

261. In cases in which the tenders for a work, when received, are based on rates substantially lower than those upon which the sanctioned estimate was framed, an officer of rank not lower than that of a Divisional Officer, in charge of the work, is competent to sanction a revised estimate for it on the basis of the tenders received (even though the amount of such revised estimate may exceed that to which he is ordinarily empowered

to accord sanction), if at any time, either before or during its construction, he finds the original estimate for it to be excessive. In according sanction to such a revised estimate, he should at the same time reduce correspondingly the appropriation made, to meet the cost of the work. The Divisional Officer's power to pass excesses over such revised estimates will be restricted to 5 per cent. of the reconstructed estimate and to the limit of his powers to sanction estimates technically.

NOTE 1.—The expression "substantially lower" in the first sentence of the paragraph should be taken to mean as:—

10 per cent. on projects up to Rs. 50,000 and
5 per cent. on projects over Rs. 50,000.

(G.I., F.D., Endt. No. D.-1634-A., dated the 21st June 1927, Dy. G.I.-204, and B.G., P.W.D. No. 3470-A., dated the 25th July 1927 Dy. G.B.-4152, and No. 3806-A, dated the 8th August 1927, Dy. G.B. 4708 and Irrigation Department No. 41/42-T.I.A., dated the 26th September 1927, Dy. G.B. 6667.)

NOTE 2.—The procedure should not apply to minor works below Rs. 1,000, for which the orders do not mean revision of estimates, but only a record of sanction for the reduced amount.

(B.G., P.W.D., letter No. 5550-A/5554 A., dated the 29th November 1927, to the Superintending Engineer, Presidency Circle/Accountant-General, Bengal, Dy. G.B.-8708.)

262. Discontinuance of subheads in works accounts.

Government of Bengal have decided that no sub-head in the Register of Works is necessary—

- (i) When a work or sub-work is executed entirely by one contractor irrespective of the total cost of the work to be done.
- (ii) when the cost of a sub-work or part of a sub-work for which a separate work abstract has been kept under paragraphs 259 and 262 of the Central Public Works Account Code is less than Rs. 10,000.
- (iii) when the Superintending Engineer considers the maintenance of sub-heads unnecessary under Note 2 to paragraph 258 of the Central Public Works Account Code.

The sub-heads such as sanitary fittings, electric installations, etc., should, however, continue to be shown separately.

(B.G., P.W.D., letter No. 1428/33-A., dated the 28th March 1924, Dy. G.B. 14434.)

263. As the maintenance of works accounts by sub-heads has practically been discontinued by orders contained in the preceding paragraph, the detailed entries of progress on the reverse of the work abstract form are not required to be recorded. But in the few cases where the accounts of works are to be kept by sub-heads, no infringement of the ruling in paragraph 281 of the Central Public Works Account Code can be permitted.

(B.G., P.W.D., No. 1720/25-A, dated the 30th April 1924, Dy. G.B. ted.)

264. The question arose as to whether under rule 224 of Bengal Financial Rules the sanction of the Local Government was necessary to regularise excesses under the sub-head "work-charged establishment" in the accounts of a work the estimate for which had been sanctioned by the

Divisional Officer. It was held that in such cases excesses under this sub-head might be admitted in audit without further sanction, if the Divisional Officer was competent to sanction the revised estimate making provision for the increased expenditure therein.

In cases where the original estimates were sanctioned by authorities higher than the Divisional Officers, any excesses under the head will have to be regularised under the orders of those authorities even though they can be met from savings on other items.

(*Vide* D.A.G.'s order on the Objection Statement of the Inspection Account on Darjeeling Division, filed in bundle W.A.-39 of 1931-32.)

Big Projects-Financial review of.

265. In the case of big projects the Accountant General who combines the functions of accounts and audit will have to advise the financial administration about the preparation of the financial forecast of the project and act in collaboration with it in preparing the forecast. The following instructions should be followed for the purpose:—

- (i) A special accounts investigation with the object of framing an up-to-date forecast of the cost of completing the project should be undertaken at the earliest practical opportunity. The preparations for this investigation should be made in advance in order to avoid unnecessary delay when the work is actually taken in hand. The investigation should then be made in proper time by correlating as far as possible the progress of expenditure with the progress of work as compared with the estimates in each case and by ascertaining as accurately as possible what the prospects are of the work remaining to be done being executed within the limits of the latest sanctioned estimate which holds the field. The amount of the residual work to be done in the project and the amount of expenditure required to complete it should, if necessary, be ascertained from the Engineers of the project; indeed the whole forecast should be prepared in collaboration as close as possible with the Engineer in charge of the project. If any periodical return showing the progress of work made is submitted to higher authorities, copies thereof should be obtained in order to see whether they contain information which would be of use for the purpose of the investigation to be undertaken by audit. If the investigation by audit indicates the probability of large excesses over the sanctioned estimates or the probability of a project sanctioned as productive proving unproductive, the matter should forthwith be brought to the notice of the Administration of the project as well as of the Government concerned.
- (ii) The investigation by audit of the financial position of the project should be continued every year until the project reaches completion and the results thereof should invariably be noticed in the Appropriation Report. The data collected or relied upon and their source should be briefly stated but the audit officer should avoid expressing his own opinion about the conclusions derivable therefrom and should state the views held by the administrative officers concerned.

- (iii) In reviewing the financial prospects of a productive project, the revenue aspect of the case should also be mentioned, but audit should regularly insist on the point that the estimating and watching of revenue receipts is for the Financial Department of the Local Government and not for the Audit Department. (See also para. 132 of the Audit Code).

(Vide Dy. Auditor General's D.O. letter No. T-529-Admn.-43-32. dated the 18th June 1932.)

Completion Reports of Irrigation and Allied Subjects.

266. The Completion Reports should contain evidence of the fact that the figures in the Schedules and the Financial Statements accompanying the Completion Reports have been passed by the Accountant General concerned. The Government of India have prescribed the following procedure as a matter of general principle to ensure the authenticity of the figures in the Completion Reports:—

- (1) The Schedules A to E accompanying Completion Report should initially be signed by the officer-in-charge of the project (who is particularly responsible for figures in columns 5-9 of Schedule D and consequently column 10 of Schedule E) and countersigned as "Verified" by the principal Auditor in token of his verification of actuals and classification.
- (2) The financial statements submitted with the completion Reports should similarly be signed and countersigned but in this case the Audit officer should do so under the words "Actuals and calculations checked."

(G.I., I & L. Dept. P.W. Br. letter No. 1-R-23, dated the 22nd February 1936. Copy received with G.I. Finance Dept. memo No. D-1042-EXII, dated the 28th February 1936. Dy. India 2288/W.A. III 2035.)

Rate of interest for determining the productivity of Irrigation, Navigation, Embankment and Drainage Projects.

267. Government have decided that to determine the productivity of few projects for irrigation, navigation, embankment and drainage to be taken up from the 1st April 1941, interest should be calculated at 4 per cent. instead of 6 per cent., the existing rate of interest, which is considered to be high in view of the present state of the money market.

(Bengal Government, Communications and Works Department, Irrigation Branch, No. 538-I, dated the 29th March 1941, received with Finance Department, No. 1852-F.B., dated the 31st March 1941-Dy. W.A. III/23, dated the 4th April 1941, filed in Bundle No. WA-34 of 1940-41-Suvankar Daura Irrigation Project.)

NOTE.—In case of projects financed by the Government of India or for which loans may be asked for from the Centre the rate of interest to be taken at the rate of 3½ per cent. with effect from 1st April 1949.

(G.I. letter No. D2416-B 1/49, dated 17th May 1949, Dy. India 1188 B.K. 231.)

268. No advances for sanitary works for local bodies should be made from Government funds without the specific sanction of Government previously obtained.

(B.G., L.S.G., Deptt., P.H. Branch, letter No. 2562-P.H., dated the 19th November 1927, Dy. G.B. 8523.)

Manipulation of accounts and vouchers with a view to avoid lapse of grants.

269. The Local Government issued instructions in their letter No. 450-53-A., dated 19th January 1914, prohibiting absolutely payments for (1) works not measured, (2) materials not received at site and (3) brick in kiln.

(Bundle W.A. 24 of 1912-13.)

NOTE.—Advance payment for work done but not measured are however admissible under Rule 219 of the Bengal Financial Rules.

Metal Collection.

270. All metal Collection for road repairs must be closed every year in May, and none should be collected after the 31st of that month. The metal should be all finally measured in May, and measurements completed by the 10th June, and final payments for it should be made, and its accounts closed, by the 20th July following. On no account should metal collection and metal spreading and consolidation be going on in the same or in adjoining miles of road at one and the same time.

Metal spreading and consolidation should be completed by the 15th October every year, and it should be finally paid for, and its accounts closed, by the 30th November following.

(Chief Engineer's Circular No. 19-A., dated the 13th July 1904, to all Superintending Engineers and B.G., P.W.D., Nos. 3287-92-A./3298-A., dated the 26th July 1916, to all Superintending Engineers/A.G., Bengal, Dy. G.B. 3015 in Bundle W.A. 56 of 1916-17.)

NOTE.—The above rule does not apply to Calcutta and Howrah nor to metal collected for tar macadam work.

(Letter No. 4863-A., dated the 15th July 1929, from the Chief Engineer, Bengal, Public Works Department, Dy. G.B. 5983.)

Opening of a sub-head "Tools and Plant" under the minor head "Works" subordinate to the major head "39-Public Health (Provincial)".

271. A sub-head "Tools and Plant" under the minor head "Works" subordinate to the major head "39-Public Health (Provincial)" should be opened for the adjustment of charges on account of Tools and Plant required for sanitary works done by Engineer, the Executive Engineer of the Public Health Engineering Directorate.

(B.G., Fin. Deptt., No. 12962-F.B., dated the 12th November 1930, Dy. G.B. 1508, W.A.II 164.)

Procedure for ensuring that a department undertaking a work on behalf of another does not exceed the sanctioned grant without the authority of the employing department.

272. The Government of India have decided that the Department responsible for providing the funds should intimate to the Department undertaking the work, the sanctioned grant within which the expenditure is to be incurred; and the Department incurring the expenditure should be made responsible for seeing not only that the allotment placed at its disposal is not exceeded but also that any anticipated savings are notified and surrendered in time. In cases where an excess is anticipated, the Department incurring the expenditure should be held responsible for obtaining the additional allotment in proper time through the employing Department.

(G.I., F.D. D/1200-B., dated the 13th June 1930, Dy. G.I. 171.)

The above procedure has also been accepted by the Government of Bengal.

(*Vide* B.G., Fin. Deptt., No. 53-SI-T. F.B., dated the 18th September 1930, Dy. G.B. 7457.)

Project—Substitution of one for another.

273. The Government of India have ordered that the executive should not be allowed to substitute for a project approved by the Legislature another project, the full cost of which will be considerably more, and also that, in such cases, the control of the Finance Member should be rigidly exercised.

(G.I F.D., Res. D./1200-B., dated the 18th June 1930, Dy. G.I. 171.)

Security withheld from Contractors' bills.

274. Percentage deductions from Contractors' bills on account of security should, in all cases, be credited to the head "P. W. Deposits".

(B.G., C. & W. Department (C. & B.), Accounts Branch, No 6417-A., dated the 20th October 1938 (Dy. G.B. 11070/WM. 1738), Bundle WA/39 of 1931-32, Vol. III.)

NOTE.—The above orders also apply to the Irrigation Branch of the Communications and Works Department.

(B.G., C. & W. Deptt (Irrigation Branch), No. 1669/I-1, A., dated 4th July 1939, Dy. W.A. III/428, dated 6th July 1939, Bundle W.A./39 of 1931-32, Vol. III.)

Takavi Works—Procedure for allotment of funds for—

275. When an estimate for a Takavi Work is sanctioned, it gives the Executive Engineer authority to incur expenditure on the work to the extent of the sanctioned amount without allotment of funds, the expenditure being debited to the head P—Deposits and Advances Part III—Advances not bearing interest—Advances Repayable—Civil Advances—Advances of the Public Works Department—Takavi Works Advances. But when, on the completion of the work, the amount expended is accepted by the Collector and debited to the Provincial head "R—Loans, and Advances by Provincial Governments—Advances to Cultivators" appropriation is necessary for the amount accepted. The amount provided for in the Loans Budget estimate is the appropriation for the amount to be accepted by the Collector and has no concern with the expenditure to be incurred by the Executive Engineer in the year under the head "Takavi Advances".

(B.G., Irrigation Department, letter No. 980-I. A., dated the 25th February 1929, to the Chief Engineer, Bengal Irrigation Department, received with Dy. Bnc.-8286 of 1928-29 in Bundle T.C. 8 of 1924-25.)

Takavi Receipts—Procedure for Accounting.

276. Collection of rents from lands, plantations and fisheries relating to Takavi Embankments and sluices in the district of 24-Parganas through the agency of the Executive Engineer, Canals Division should continue. The Takavi receipts of the Canals Division should be shown in the Column 14 of the Divisional Schedule of Takavi Advance (Bengal Form Nos. 2655 and 2666).

(Bengal Government, Finance Department, Memo. No. 265-F., dated the 31st January, 1939, Dy. GB/16196/WA-III-1478 in Bundle WA/28 of 1935-36, Vol. II.)

II—APPROPRIATION

Audit against Appropriation

277. As regards the general proposition that all grants should be taken for the gross expenditure and not for the net expenditure, the Government of West Bengal have decided that the appropriation audit will be against the net, and not against the gross expenditure, with the exception of the expenditure under major heads "19" and "68" Irrigation. In these two cases the grants, as hitherto, will continue to be taken for the gross expenditure as shown in the Civil Estimates, without allowing for reduction consequent on the recoveries on capital account being shown as reductions in expenditure, and appropriation audit should be conducted against the gross expenditure.

It has also been decided by Government that with effect from 1926-27 one grant will be taken for the expenditure under the major heads "XVII—Working Expenses," "18" "19" and "68" Irrigation.

(B.G., F.D., No. 1173-T.F., dated the 7th September 1925, to the Accountant General, Bengal, Dy. G.B.-4612.)

278. In cases where minus expenditure is anticipated in a year on any work or group of works, minus allotments, should be obtained therefor and such appropriations should be taken into account in assessing the financial needs of the various works of the Division.

(Vide A.G.'s orders, dated 5th April 1933, on Dy. G.B. 18219-W.A. III-1963 of 1932-33. Bdle. W.A.-6 of 1927-28.)

Appropriation for repair works

279. In order to simplify work it has been decided that a lump appropriation should be made by the Superintending Engineers for—

- (i) all repairs to civil buildings in a Division, and
- (ii) all repairs to roads in a Division.

Audit will then be conducted only against these lump sum appropriations. An executive Engineer may distribute these appropriations by individual works, if necessary, purely as an internal arrangement within his Division with which the audit will not be concerned.

(B.G., P.W.D., letter No. 45 19-T.A., dated the 15th September 1924, Dy. G.B.-4376.)

280. The following limits have been prescribed up to which expenditures on repair works in the Irrigation and waterways Department should not be placed under objection for want of appropriation during the first three months of the financial year:—

- (1) Repairs—Tools and plants—1/4th of the budget provision made for each division.
- (2) Repairs—Canals and other works—1/3rd of the budget provision made for each canal or work.

(2) If a canal or a work lies within the jurisdiction of more than one division, the total expenditure on the canal or the work by more than one Executive Engineer should be limited to 1/3rd of the Budget provision, the limit of expenditure in such cases under each division being fixed by the Superintending Engineer during each year.

The Superintending Engineer should communicate to audit not later than the 2nd week of the May the limits fixed by them for each division

in respect of each canal or work which is within the jurisdiction of more than one division.

(B.G., C.&W. Deptt., Irrigation Br. No. 950-I, dated the 17th April 1939 Dy. WM/179-Bdle. WA/89 of 1931-32, Vol. III.)

281. The following limits have been prescribed up to which expenditure on "Repairs"—Provincial (as well as Central) should not be placed under objection for want of appropriation during the first three months of the financial year:—

- (1) Repairs—Buildings— $\frac{1}{4}$ th of the Budget provision made for each Division, etc.
- (2) Repairs—Communication— $\frac{1}{3}$ rd of the Budget provision made for each Division, etc.
- (3) Repairs—Tools and Plant— $\frac{1}{4}$ th of the Budget provision made for each Division.

(B.G., P.W.D. letter No. 4481-A, dated the 1st November 1933. Dy. G.B. 8105-W.M.1543. Filed "A".)

Utilisation of unanticipated credits to cover excess expenditure under head 50—Civil Works—Central

282. Unanticipated credits, i.e., credits not provided for in the budget or in excess of the amounts included therein, should not be regarded as available for expenditure and that the prior sanction of the Government of India in the Department of Industries and Labour, Public Works Branch, should be obtained to the utilisation of additional funds derived from the source under the head 50—Civil Works—Central.

(G.I., F.D., No. D.-1787-E., dated 9th March 1934. Dy. India 2189-A.P. 1572.)

Powers of reappropriation by Superintending Engineers under the major head "50—Civil Works—Central".

283. The Local Government have delegated their powers of reappropriations to the Superintending Engineers to sanction reappropriations between sub-heads under "Repairs-Buildings" and between sub-heads under "Repairs-Communications" under the major head "50-Civil Works—Central".

(Govt. of Bengal, P.W.D., No. 5147-50-A., dated 18th October 1922, Dy. G.B.-6046.)

Control of expenditure against appropriations in the Irrigation Department—Rules for securing

284. The funds allotted under each primary unit of appropriation under the major heads XVII—Irrigation, Navigation, etc., works for which Capital Accounts are kept—Deduct working expenses, 18 Other Revenue Expenditure financed from ordinary revenue and 68-Construction of Irrigation, Navigation, Embankment and Drainage works (*vide* pp. 224 and 236-App. 7 of the Bengal Financial Rules) will be distributed by the Chief Engineer to the Superintending Engineers under him, retaining such amounts as "reserve" under any unit, at his own disposal as he may consider necessary. The funds allotted under the following units need not, however, be distributed to the Superintending Engineers:—

- (1) Establishment charges payable to other Government Departments, etc.

- (2) Loss of Exchange.
- (3) Deduct English cost of stores
- (4) Pay of officers.

The funds under each of the units—"Works" and "Extensions and Improvements" should be divided into secondary units "Major Works" and "Minor Works". As regards Major Works the specific appropriation sanctioned by Government for each work should also be intimated.

(2) The Superintending Engineer should similarly distribute the funds placed at his disposal among Divisional Officers working under him, retaining such amounts as a reserve at his own disposal as he may consider necessary. The distribution of the funds under the units "Works" and "Extensions and Improvements" should be made in the manner indicated in Rule 1.

Lump sum funds should be placed at the disposal of the Divisional Officers for all "Minor Works," "Maintenance and Repairs" and "Tools and Plant" under the different Minor heads and sub-heads so that the Divisional Officers may make allotments to individual works falling under the respective units.

The appropriation for the primary unit "Suspense" should be distributed after sub-dividing it under secondary units "Stock," "London Stores," "Miscellaneous Public Works Advances" and "Purchases" and the Divisional Officers should so regulate their transactions under these heads as to keep within the grants sanctioned *vide* para. 41(b) of the Central P.W.A. Code.

(3). In regard to the secondary unit for original Major Works, the Divisional Officer will be responsible that—

- (i) No expenditure is incurred on any original Major Works without a specific appropriation for it, but in the case of unfinished work of previous years which are likely to be completed in the new year for Rs. 500 or less a specific appropriation is not necessary.
- (ii) The expenditure on such original Major Work is limited by the amount of the specific appropriation sanctioned for it, and the excess expenditure over such appropriation, unless the excess expenditure is Rs. 500 or under, should be covered at once by obtaining an additional appropriation.
- (iii) The total expenditure on all original Major Works of the Division does not exceed the total of the appropriation of his division under the secondary unit "Major Works".

(4) In regard to the secondary units for original Minor Works and other primary and secondary units, the Divisional Officer is responsible for seeing that his expenditure is kept within the appropriation for each unit as placed at his disposal by the Superintending Engineer.

(5) Audit will be conducted against specific appropriation in the case of Major Works and against lump sum allotments in the case of Minor Works, Maintenance and Repairs, etc., the Divisional Accountant being responsible for the audit of expenditure against each allotment made by the Divisional Officer for individual works out of the lump sum allotment placed at his disposal, *vide* Note, para. 23(a) of the Central P.W.A. Code.

6. In regard to the control of transactions which do not enter the monthly accounts but are paid at the treasury on bills on account, of pay and

allowances of government servants (and also Contingencies and Supplies and Services) the following procedure should be observed:—

- (a) As provision for pay and allowances of each member of the establishment is made in the Provincial Budget of the Department and the charges are more or less of a fixed nature, no progressive account need be kept in the Divisional office for each primary and secondary unit of appropriation nor is control of the figures by divisions necessary as the audit officer's check against the Budget grant for each circle is quite sufficient. But no unusual payments, not foreseen and provided for in the Budget should be made without special authority of the Government or the Superintending Engineer in each individual case, these authorities being asked to make additional allotments out of the reserves at their disposal to cover such payments. This rule should be strictly observed.
- (b) As regards travelling allowances, contingencies and supplies and services specific appropriations for each of these units are placed at the disposal of the Divisional Officers. Progressive totals of expenditure under these units as compared with the appropriations should continue to be exhibited on each bill presented for payment and thus the financial position should always be known both to the Disbursing Officer and the Audit Officer. The officer drawing such bills will be held personally responsible for accuracy of the figures as well as for any excess over the appropriations.

(7) The Audit Officer will, in addition to the check of expenditure against grants and primary units of appropriation as prescribed in Article 158 of the Audit Code, exercise the following checks on behalf of the Executive:—

- (i) that the instructions in Rule 3 in regard to the expenditure on Major Works have been observed,
- (ii) that the expenditure on original works, maintenance and repairs, suspense and refunds of revenue as incurred in each Division is kept within the lump sum appropriation placed at the disposal of the Divisional Officer.

(B.G. Irrigation Department, No. 3747-48/3749-I.A., dated the 25th July 1925, to Superintending Engineers, South Western Circle and Southern Circle/Accountant-General, Bengal, Dy. G.P.-3372.)

285. Excess expenditure over voted grants. Attention of all departments was drawn to Financial Department Circular letter No. 11607-11728-F., dated the 25th July 1921, under which disbursing and controlling officers are personally liable for any excess expenditure over voted grants, Accountant General, West Bengal, being instructed at the same time to stop all payments in excess of sanctioned grants.

(B.G., F.D., No. 1359-77-F., dated the 31st January 1922, Dy. G.B.-8552.)

Construction and maintenance of provincial buildings (buildings not borne on the books of the C. and W. Department) by Civil Officers

286. It has been decided by Government that certain officers of departments other than Communications and Works Department should be entrusted with the construction and maintenance of provincial buildings out of the provision made for this purpose in the departmental budget

estimates and the following officers have been authorised to undertake construction of works departmentally up to the limit noted against each:—

- (1) *Inspector General of Police*.—Up to a limit of Rs. 15,000 in case of investigating centres (*i.e.*, police-stations and out-posts together with attached buildings) and of Rs. 10,000 in all other cases, subject to the condition that schemes relating to investigating centres, the cost of which exceeds Rs. 10,000 but does not exceed Rs. 15,000 should be previously administratively approved by Government.
- (2) *Conservators of Forests*.—Up to a limit of Rs. 10,000 in all cases.
- (3) *Other Heads of Departments*.—Up to a limit of Rs. 5,000 in all cases.

The financial and accounting procedure laid down in the Public Works Account Code should be followed strictly in the case of works the cost of which exceeds Rs. 5,000 subject to the proviso that in the case of departmental works executed by Police Officers, the special rules in Appendix X of the Bengal Audit Manual will apply instead.

(B.G., Finance Department, Circular No. 4336(55) F.B., dated the 5th May 1941. Dy. G.B.-4973-WM-524.)

Appropriation for Suspense Heads

287. Under Article 158 of the Audit Code the Accountant General is responsible for watching that the total expenditure on each primary unit within a grant does not exceed the appropriation therefor. As "Suspense" is a primary unit (*vide* para. 33 of the Central P.W. Account Code), funds for this unit should be allotted by controlling officers, as contemplated in para. 41(b) of the Central P.W. Account Code. To ensure the efficient performance of the duty laid upon the audit office as indicated above, it is necessary that the net debit under "Suspense" which fluctuates from month to month and often runs into large amounts, should be watched against allotments in the accounts of all the Divisions. This need be done, however, only in the last four months of the year (December to March), and objections raised in the objection statements for want of or excess over allotment if the amount under objection exceeds Rs. 500. For this purpose the net progressive figure for all the suspense heads affecting grant (*i.e.*, Stock, Miscellaneous Advances, Purchases, London Stores) taken together, as shown in the Classified Abstract, should be watched against the allotment.

Provision for "Suspense" in the budget estimates

288. Under paragraph 41(b) of the Central P.W.A. Code provision is to be made in the budget estimates for the anticipated net increase or decrease in the suspense balances during the year, *i.e.*, for the difference between the gross debits and the gross credits of the whole year under suspense heads. A positive debit provision is to be made when the balance held in suspense transactions is expected to increase while a negative (credit) provision is to be made when the reverse is expected.

(B.G., F.D., No. 9880 F. B., dated the 9th September 1932-Dy. G.B.-5761-W M.. 1308.)

Check of annual statement of expenditure against grant under 50—Civil Works—Provincial and 81—Capital A/c of Civil Works Outside the Revenue Account.

289. The statements should be prepared by Divisional Officer in triplicate showing therein the grant for the year and expenditure to end of March (preliminary) and one copy thereof should be submitted to the Superintending Engineer and two copies direct to audit by the end of April after submission of the Divisional Accounts for March. The audit office will verify the figures, include in the statement the adjustments made in the accounts for March (final) by both the Divisional Office and the audit office and transmit in a single batch one copy of the corrected statements of all the divisions to the Chief Engineer by the 1st of July each year at the latest, in order to enable the local Government to furnish to audit explanations of variations of grant and expenditure of the year, etc., in connection with the Appropriation accounts by the end of July of each year.

(Accountant General, Bengal, letter No. WM-824, dated the 14th November 1938 and the Chief Engineer, C.W.D. (C. & B.) circular No. 7821-25-A., dated the 23rd December 1938, Bundle WA-39 of 1931-32, Vol. III.)

Annual statement of Expenditure against Grant

290. The following instructions have been issued for the guidance of Divisional Accountants in the compilation of annual statement of expenditure of the Division to be furnished to the Superintending Engineer under Bengal Government, Public Works Department, No. 258-T.A., dated the 22nd June 1929:—

- (1) The figures are to be collected from the various registers of works maintained in the Divisional Office.
- (2) Every register of works should contain an index of the works carefully arranged and classified under the different minor heads enumerated in Appendix 2 of Central P.W. Account Code as prescribed in para. 285(a) of the Central Public Works Account Code.
- (3) The head of classification should also be noted at the top of the page in the register where the accounts of a work (both original and repair) are opened. Sufficient number of entries should be checked and attested by the Divisional Accountant to satisfy himself as to their general accuracy. At least 25 per cent. of the entries should be attested by him under his dated initials.
- (4) Any doubt regarding account classification of a work should be cleared up forthwith by reference to the audit office.
- (5) The classifications shown in the Executive Engineer's minor works returns should be agreed with those shown in the registers of works before submission of the minor works returns to the Superintending Engineer. A reference in this connection is invited to Note 2 under Para. 498 of the Central Public Works Account Code
- (6) Care should be taken to see that the account classification entered in the schedule docket agrees with that recorded in the registers of works before the docket is submitted to the audit office.

- (7) Alterations in account classification intimated by the audit office through the Audit Notes or otherwise should receive the personal attention of the Divisional Accountant, and the necessary corrections should be promptly made in the registers of works under the Accountant's dated initials. Disputable points should be taken up by special letters instead of being pursued through the audit notes.
- (8) If after the issue of the annual statement of expenditure to the Superintending Engineer, any addition or amendment to the expenditure figures is reported by the audit office, a revised statement should be issued to the Superintending Engineer at once.
- (9) Compilation of figures should be carefully made by the Accountant, or by an experienced assistant under his direct supervision. In the latter case, the Accountant should check at least 50 per cent. of the figures as he will be held primarily responsible for the correctness of the figures reported to the Superintending Engineer.
- (10) Errors in totalling reflect discredit on the Divisional Accountant and should be carefully avoided. For this purpose, the totals should be checked by an assistant other than the original compiler, or by the Accountant himself, if possible.
- (11) The annual statement of expenditure figures should bear a certificate of the Divisional Accountant to the following effect:—

“Certified that the statement has been carefully compiled by me, or under my direct supervision and is, to the best of my belief, correct. All corrections intimated by the audit office have been duly carried out in the Divisional Registers”.

(A.G., Bengal's letter No. W.M./824, dated the 5th October 1931 Bundle No. W.A./24 of 1931-32.)

291. Departments other than the Finance Department have been authorised to sanction without previous reference to the Finance Department, any reappropriation within a Grant subject to the following conditions:—

- (i) that the grant as a whole is not likely to be exceeded;
- (ii) that a reappropriation from a charged to a voted head or *vice versa* is not involved;
- (iii) that the expenditure which will be met by the reappropriation does not involve the undertaking of a new unapproved recurring liability.

Explanation.—Savings that become available as a result of the postponement, whether deliberate or unavoidable, of expenditure for which specific provision exists in the budget may be reappropriated to accelerate the implementation of any approved scheme already in progress because even should such acceleration involve an immediate temporary increase in Government's recurring liabilities, Government will not be assuming a new unapproved (ultimate) recurring liability.

- (iv) that the savings are known in sufficient time to permit of their being spent on good purpose and that the expenditure is not incurred merely to prevent savings lapsing;

(v) that a reappropriation sanctioning the undertaking of a "new-service" is not involved.

N.B.—No satisfactory definition of "new service" has been evolved but the general purport of the term is reasonable and clear. When there is any doubt, that case should be referred to the Finance Department.

NOTE.—If a grant is controlled by two or more Administrative Departments, and Administrative Department desiring to sanction a reappropriation from a head controlled by another Administration department must obtain the concurrence of the latter to such reappropriation.

Orders sanctioning reappropriation under these powers will issue from the Department concerned to the officers making the appropriation.—A copy of every such order must be sent forthwith both to the Accountant General and the Finance Department.

Subject to the same conditions as above also to the condition that funds may not be reappropriated to meet an item of expenditure which has not been sanctioned by proper authority the officers mentioned in the schedule are hereby authorised to sanction, without previous reference either to the Finance Department or to the administrative department concerned reappropriations within the appropriations under a Grant which are placed at their disposal.

Orders sanctioning reappropriations under these powers will issue from the Officer concerned to the Accountant General. A copy of every such order must be sent forthwith to the Finance Department and to the Administrative Department of Government concerned.

Schedule

1. Director of Public Instruction.
2. Director of Public Health.
3. Board of Revenue.
4. Commissioners of Divisions.
5. Inspector General of Prisons.
6. Director of Land Records and Surveys.
7. Conservator of Forests.
8. Inspector General of Police.
9. Commissioner of Police, Calcutta.
10. Director of Industries.
11. Director of Agriculture.
12. Commissioner of Excise.
13. Registrar of Co-operative Societies.
14. Veterinary Adviser to Government.
15. Chief and Superintending Engineers, Communications & Works (Communications and Buildings and Irrigation Branches).
16. Superintendent of Government Printing.
17. Superintendent, Royal Botanic Gardens, Calcutta, and Lloyds Botanic Garden, Darjeeling.
18. Superintendent and Remembrance of Legal Affairs.
19. The Hon'ble Chief Justice of the High court.
20. Superintendent, Cinchona.
21. Surgeon General with the Government of Bengal.
22. Inspector General of Registration.
23. Chief Engineer, Public Health Department.

24. Secretary, Public Service Commission.
25. Commissioner of Commercial Taxes.
26. Commissioner of Agricultural Income Tax.
27. Director Fisheries.

(G.B., F.D., (Budget) order No. 22200 F.B., dated the 24th September 1945. Dy. G.B. 20135/W.M. 1955, filed in Bdle. W/89 of 31-32, Vol. III.)

III.—BILLS

Petty items—Details of

292. Both the "quantities" and "amount" of each distinct item of work or supply should be shown separately in the bill as required by para. 224(a) of the Central Public Works Account Code. If, however, it is inconvenient to show the details in all running account bills in the case of petty items, the purposes of audit would be served if the details of those items are shown in final bills only.

(B.G., P.W.D., letter No. 2790-A./2794-A., dated the 30th April 1928, to the Superintending Engineer Presidency Circle/Accountant General, Bengal, Dy. G.B.-1128-Bundle W.I./17 of 26-27 and B.G., Irrigation Department, No. 2029-I.A.-2030-I.A., dated 6th August 1934. Dy. G.B.-5222-W.A.-III-834.)

293. All bills should be paid within a fortnight of receipt in the Divisional Office and the Sub-Divisional Officers should be required to submit bills to the Divisional Office within one month of measurement if they are reserved for check measurement and within 15 days if not so reserved.

(Bengal Government, C. & W. Department, Irrigation Branch, No. 3990 I.A., dated the 28th November 1938, Dy. WA-111/1266, dated the 3rd December 1938 and Bengal Government, C. and W. Department (C. & B.) No. 209/1-A, dated the 24th January 1939, Bundle WA/39 of 1931-32, Vol. III.)

NOTE.—In the case of Irrigation Divisions the time limit for payment of bills has been extended from a fortnight to 30 days.

(B.G., Irrigation Department, No. 2581/I.A., dated the 26th January 1940 received with B.G., F.D., No. 2819-F., dated the 29th November 1940. Dy. W.A.-III/956, dated the 30th November 1940, filed in Bundle W.A./39 of 1931-32, Volume IV.)

Preparation of bills for contractors and suppliers and making payments in Cash to the latter by the Divisional Accountants.

294. Divisional Accountants are not allowed to prepare bills for contractors and suppliers or to make cash payments to the latter as such duties will impair their usefulness as examiners of claims and payments.

(*Vide* Ar. Gl.'s letter No. 394-Adm.-107-24, dated the 13th March 1924 to, all local Governments and B.G., P.W.D. No. 1435-1441-A., dated the 28th March 1924, Dy. G.B.-14433.)

295. It has been decided by Government in accordance with the provisions contained in Note 2 to rule 214 of the Bengal Financial Rules that in all contracts for the supply of goods free on rail a condition should be imposed to the effect that payment of the price of goods shall be deferred until they have been received at their destination and found to be in order both as to quantity and quality.

(B.G.C. and W.(C. and B.) Department Memo. No. 3458-A, dated the 19th August 1944, copy received with B.G., Finance Department No. 1808-F, dated the 30th August 1944. Dy. G.B. 15229/WAI/924.)

Preparation of bills (P.W.A. Forms 24 to 28) by carbon process.

298. Copies of Public Works bills—forms Nos. 24 to 28—should be prepared by carbon process invariably by means of an indelible pencil, subject to the condition that the Divisional or Sub-Divisional Officer who draws the bill records thereon in his own handwriting the net amount payable to the contractor in words, in ink.

NOTE.—As regards P.W.A. Form No. 24, the carbon process should not be adopted in cases of payments to suppliers, and in cases of works, the accounts of which are kept by sub-heads when entries have to be made in red ink which it is not possible to reproduce by the carbon process.

(Ar. Gl.'s No. 859-Admn. 22-24, dated the 15th June 1927. Dy. Adg. 827 and B.G., P.W.D., No. 2429-38-G./2434-G., dated the 9th August 1927, Dy. G.B.-4802.)

297. When a party desires the payment of bills through a messenger or agent, the receipt (stamped where necessary) should be given by the party and not by the messenger or agent. The latter, i.e., the person who actually receives payment on behalf of the payee, should simply put his signature or thumb impression, if illiterate, on the bill as a proof of such payment.

The authority of the party permitting the messenger or agent to receive a payment may be submitted to audit with the voucher.

(Notes and orders on item IX of the Appendix to the Audit notes for May 1938 on the accounts of the Chief Engineer, Public Health Division and circular letter No WM/164, dated the 16th May 1939 filed in Bundle WA/39 of 1931-32-Vol. III.)

Working year of annual maintenance estimates.

298. The Government of Bengal Public Works Department sanctions, with the concurrence of the Finance Department, the reversion to the former system under which the repair year synchronised with the financial year, *vis.*, April to March and directs that in order to avoid audit objections for want of sanctioned estimates, all expenditure on repairs should be kept within the lump-sum limits prescribed by the Superintending Engineer, under paragraph 167 of the Bengal Public Works Department Code, which will hold good as regular sanctions year after year until modified and that detailed estimates should be prepared before those limits are exceeded.

(*Vide* B. G., P. W. D., Nos. 94—37—T. A./40—T. A., dated the 10th September 1924; Dy. G. B. 4262.)

Postponement of liabilities to avoid audit objection.

299. The procedure of making part payments of bills to avoid excess over allotment is irregular and should not be repeated. If work in excess of a grant is carried out under the authority of an officer of the department, it should be paid for on his authority and further funds should be applied for to remove the irregularity.

(B.G., P.W.D., No. 1585-A, dated the 8th April 1920 to the Superintending Engineer, Presidency Circle, Bundle W.I. 13 of 1919-20.)

Detailed estimate for Deposit Works—limit for the preparation

300. In respect of Deposit Works for restoration of damaged surface of Government roads disturbed by private parties costing less than Rs. 250 the work of framing detailed estimates may be dispensed with and adjustment of departmental charges may be made once a year in terms of paragraph 412 of Central Public Works Account Code.

The Calcutta Corporation and the Calcutta Improvement Trust are exempted as special case from the deposit of the cost of restoration in advance and they may be allowed to follow the long-standing practice in the matter of making payment to Government for restoration of a road disturbed by them, after completion of work.

(B. G., C. W. Department (C. & B.) No. 6443-A., dated 21st October 1938, Dy. WM/1724, dated the 28th October 1938 and No. 7266 A., dated the 7th December 1938, Dy. WM/2138, dated the 14th December 1938, Bundle WA-30 of 1931-32, Vol. III.)

Accounting of restoration charges realised from private parties or other Departments.

300A. In case any work of restoration of road surfaces disturbed by private parties or other Departments is carried out by the Public Works Department, the amount of deposit should be sufficient to cover the cost of restoration work plus departmental charges for supervision and Tools and Plant.

(Chief Engineer, Bengal, Deptt. of Communications and Works, letter No. 2167-A., dated the 12th April 1937, to the address of the Superintending Engineer, Northern Circle, Dy-G.B. 899-W.A.I-98, dated the 12th April 1937.)

Estimates—Separate exhibition of the cost of labour and materials in.

301. In future, estimates for work should be prepared in the ordinary way with rates for completed works, but if at any time any work is decided to be done departmentally or materials are purchased and issued to contractors by the Department, allocation of labour and materials should be made and approved by a competent authority before the work is taken in hand.

(B. G., C. & W. Deptt., Irrigation Branch, No. 1800-I, dated 30th May 1939, Dy. W. A./III-458, dated 13th July 1939, Bundle W. I./10 of 1937-38.)

Excess over lump sum estimates for maintenance and repairs to buildings.

302. The preparation of detailed estimates in cases of excesses up to 5 per cent. over the lump sum estimates for ordinary annual repairs to buildings, coming to notice after the completion of the repairs may be dispensed with, but reports of all excesses must be submitted to Government through the Superintending Engineer for information and orders. In the case of an excess of more than 5 per cent. a detailed estimate will have to be prepared and sanctioned as now laid down in paragraph 167 of the Bengal Public Works Department Code.

(B. G., P.W.D., letter No. 76—T.-A., dated the 12th May 1927, Dy. B. B.-1478 and un-official referenc No. 138 of 1927-28.)

NOTE.—When the excess is due to enhanced municipal taxes, no report need be submitted to Government, but when the excess is due to the payment of arrear municipal

Taxes paid in a year, causing excess over lump sum estimates, the case should be governed by the rules in the above paragraph. The amount shown in the lump sum estimate separately for municipal taxes should, however, be corrected whenever the taxes are revised and such revisions should invariably be intimated to the Audit Office.

(B. G., P.W.D., letter No. 5598-A., dated the 1st December 1927, Dy. G. B. 8819-and No. 246-A., dated the 11th January 1928, Dy. G. B.-10484.)

303. The Government of Bengal in the Irrigation Department issued the following note to the Superintending Engineers for strict compliance with a view to stop irregularities on account of expenditure without sanctioned estimates:—

- I. For original works, an estimate must always be sanctioned before work is begun. There is no exception to this rule.
- II. (a) Repairs that can be foreseen such as the changing of lock-gates, remodelling a distributory, silt clearing a canal or strengthening an embankment. It is unexcusable to do such work without a sanctioned estimate.
- (b) Repairs that cannot be foreseen because they are due to accident such as breaches in embankments and canals.

It is quite evident that an estimate is necessary. Without an estimate, the Executive Engineer cannot possibly forecast his liabilities nor control his expenditure. The Executive Engineer must know approximately what he is to be let in for before he passes orders. A rough preliminary estimate should, therefore, be prepared in duplicate in pen carbon book and the sanctioning authority could then sanction the estimate in full or in part in anticipation of the receipt of a more accurate estimate to be subsequently prepared.

Exceptions—

- (i) Dredging shoals.
- (ii) Overhauling of machinery.

All lump sum estimates for emergent repairs should be carefully scrutinised by the Executive Engineer on the spot before he sanctions them.

In taking up a work with sanctioned estimate, it should always be seen that the proposed expenditure during a financial year is always covered by an allotment of funds and it is only in the case of an extremely urgent work that if funds are not immediately available, it should be started in anticipation of an allotment of funds under the orders of competent authority.

(B. G., Irrigation Department, No. 6028-30-1, dated the 9th November 1922. Dy. G. B.—6519, Bundle T. M. 278 of 1915-16, Vol. III.)

Petty Requisitions.

304. In the case of petty requisitions, it would save time if the Executive Engineers instructed contractors to endorse a note on the requisitions stating the rates at which it is agreed the work should be carried out, instead of entering into an agreement on a separate form.

(B.G., P.W.D. No. 14-T./A., dated the 17th May 1919, to Superintending Engineer, Eastern Circle (Chittagong Insurrection) Report bundle of 1918-19.)

Scrutiny of material modifications of deviations from the sanctioned estimates of large works or projects.

305. It has been held by the Auditor General that the responsibility for bringing material modifications of or deviations from the sanctioned estimates of large works or projects to the notice of the competent authority should rest primarily with the executive and not with audit. The function of audit in this respect is laid down in Para 694 (iv) of the Audit Manual.

(C.C.A.'s letter No. 498-Admn. N. 352-30, dated the 28th March 1931. Dy. India 16-W.M. 42.)

If material modifications of or deviations from the sanctioned estimates of large works or projects are indicated in course of audit of the monthly accounts of the Divisional Officers in W.A.D., the matter should be reported to Higher Audit for further action.

(A.G.'s Orders dated 16th January 1935, on the remarks of the Inspecting Accountant on the accounts of the Suburban Division—Batch No. 20, dated the 2nd January 1935 and Office Order No. 355, dated 6th February 1935.)

306. The sanctioning authorities should communicate to audit the estimated cost of the abandoned portion of a work, as soon as any abandonment of a substantial portion of it occurs, in order to arrive at the net operative amount of the estimate.

(B. G., Irrigation Department No. 933-I.A./934-I.A., dated the 28th March 1936. Dy. W.M.-4 and B. G., P.W.D. No. 79-T. B., dated the 30th April 1936 read with P.W.D. No. 8013-B. Dy. W.M.-1002, dated the 16th July 1936.)

V.—MEASUREMENTS.

Check measurements of works.

307. The following revised instructions were issued by the Government of Bengal in their Public Works Department letters Nos. 1779-83-A., dated 29th April 1921, to Superintending Engineers (Dy. P.W.D. 539) indicating the nature and extent of the check to be exercised by the Executive Engineers and Sub-Divisional Officers over all measurements recorded by those subordinate to them:—

- (1) For the purpose of an efficient check, the check should be exercised not by attempting to check any large proportion of the bills which would only delay payments but by checking bills prepared by different subordinates chosen at random.
- (2) In selecting bills for check, the checking officer should pay the greatest attention to bills for repairs, earthwork, road work, etc., where the measurements of work done do not necessarily correspond with the details of the estimate. The Sub-Divisional Officer should invariably check measurements when inspecting outstations. The Executive Engineer's check will ordinarily be of a general nature and will not necessarily involve a check of the detailed measurements in all cases.
- (3) In all bills on which payments are made a reference to the number and page of the Measurement Book checked, should

be quoted in order to indicate that the officers in charge have tested and accepted the data on which the charges are based.

(4) A register should be maintained in the Executive Engineer's Office showing:—

- (a) total number of bills prepared each month;
- (b) number of bills checked by the Executive Engineers during the month;
- (c) number of bills partially checked by the Sub-Divisional officers,
- (d) number of bills either checked in detail or prepared wholly by the Sub-Divisional Officers.

In each case the number of the bills checked, the nature of the work (whether building repairs, earthwork, materials, building work, etc.), the locality and whether a running or final bill, should be noted.

308. Bills are to be checked by the Executive Engineers and the Sub-Divisional Officers subject to the minimum noted below:—

- (1) Calcutta 6 per cent. by the Executive Engineer.
- (2) Calcutta 20 per cent. by the Sub-Divisional Officer.
- (3) Mufassal—4 per cent. by the Executive Engineer.
- (4) Mufassal—15 per cent. by the Sub-Divisional Officer.

N.B.—In checking bills it should be borne in mind that the percentage of bills to be checked should be determined by their money value and not by the number of bills.

(B.G., P.W.D., No. 8956-68A., dated 31st July 1935, Dy. G. B. 5040.W.A. I.-765. & B. G., C. W. Deptt., Irrigation Branch No 1558-9A, dated 21st July 1937 filed in Bdle. WI-9 of 1936-37.)

309. The prescribed percentages as fixed above should apply to the bills of a whole year but officers are required to spread out their checking work in a manner that will ensure effective supervision being exercised throughout the year. The Inspecting Officers of the Department should satisfy themselves that the check measurement done by checking officers ensure such effective supervision.

(Bengal Government, Communications and Works Department, Irrigation Branch, No. 283 I.A., dated the 27th January 1939, copy forwarded in F.D., No. 252 F.B., dated the 31st January 1939, Dy. G.B/16214/WA-III-1480, Fundl^r WI/13 of 1936-37 and B.G. Irrigation & Waterways Deptt. No. 223-9A dated 27th January 1939. Dy. G. B. 16214/WA-III-1480 and No. 1148/1, dated 2nd May 1939 filed in Bdle. WI-13 of 1936-37.)

In regard to the question whether the money value for the purpose of percentage check should be the full value of a bill, a part of which has been checked or the value of the part only which is actually checked, the intention of the above orders of Government is that the percentage should be calculated on the money value of the entire bills and not on that of the parts checked.

(*Vide* Bengal Government, Irrigation Department, No. 223-IA., dated the 27th January 1939. Dy. GB-16214/WA-III-1480 and No. 1148/1, dated the 2nd May 1939. Dy. GB-2204/WA-III-178 and A.G.'s orders, dated the 26th May 1939 thereon, Bundle WI-13 of 1936-37.)

Check measurements of works.

310 15 per cent. of the bills are to be checked by the Executive Engineers of the Public Health Department. The percentage of bills to be check-measured should be determined by their money value

The Chief Engineer, Public Health Department, is not required to check-measure work or supplies.

(G.B., Public Health and Local Self-Government Deptt., No. 1077-P.H., dated the 21st March 1938, Dy. W.A.II 2055, dated the 22nd March 1938, Ble. W.I./26 of 1936-37.)

311. A record of check measurements conducted by officers of the C. and W. Department should be maintained and for this purpose the existing Bengal Form No. 2861 should be adopted with the additions of two columns as noted below:—

- (a) Value of measurements checked.
- (b) Result of the check exercised together with dated initials of the checking-officer.

This has the concurrence of the Finance Department.

(Government of Bengal, C.W.D. Accounts No. 20-2-II/A., dated the 4th May 1938, Dy. G.B. 2405/W.A.I. 254, dated the 12th May 1938, filed in Bundle W.I./XII of 1936-37 and B.G., C. & W., Irrigation Branch letter No. 1558 I.A. dated 21st July 1949 filed in Ble. W.I./9 of 36-37.)

Measurement Books

312. Measurement books outstanding in Sub-Divisional Offices for over two years should be called in and only the completed measurement books should be recorded finally, but the partially used up books should be reissued to the Sub-Divisional Offices every two years.

(B.G., P.W.D., letter No. 1127-31-A./1140-A., dated the 7th February 1928, to the Superintending Engineers/Accountant General, Bengal, Dy. G.B.-11811 and B.G., Irrigation Department, No. 3683-I./3684-I., dated the 10th July 1929 to the Chief Engineer Bengal, Irrigation Department/A.G., Bengal, Dy. G.B.-5849.)

Entries in Measurement Books—Powers of Officers in charge of dredgers

313. (1) The Officers in charge of dredgers are empowered to make direct entries in Measurement Books in case of supplies of dredger parts and Tools and Plant to the dredgers.

(2) The Officer in charge (Dredger Engineer in charge) of laid up vessels is empowered to do the work of verification of materials and record of measurements in the Measurement Books.

(B.G., Irrigation Department, letter No. 26-T.-I/27-T.-I., dated the 26th April 1928, to the Chief Engineer, Irrigation Department, Bengal/Accountant General, Bengal, Dy. G.B.-1027.)

Entries in Measurement Books—Power of the Store-keeper in the Office of the Chief Engineer, Public Health Department

314. The Store-keeper in the office of the Chief Engineer, Public Health Department, Bengal, is authorised as a special case to verify and record the receipt of stores in the Measurement Book during the absence of the Assistant Engineer (Mechanical) and the Overseer under him. The Assistant Engineer or the Overseer should, however, check 80 per cent. of such entries on his return to the headquarters.

(B.G., Local Self-Government Deptt., Public Health Branch letter No. 1292-P.H., dated 1st August 1933. Dy. G.B.-4714-W.A.-II-472-Ble. W.A.-46 of 1926-27.)

315. Except when the work is done by small patches the measurements of sand-plastering and white-washing should be taken separately.

(Chief Engineer, Irrigation Deptt., No. 769-C.I., dated the 24th February.) Dy. G.B. 17292/W.A. III-2112, dated the 27th February 1937.

Entries in Measurement Books—Powers of the Members of the Work-charged Establishment in charge of works.

316. The Work-charged Engineers and Overseers employed under the Communications and Buildings Branch of the Department of Communications and Works who possess at least the minimum qualifications required for appointment to the Subordinate Engineering Service (*vis.*, the Upper Subordinate Certificate of the Overseers Examination Board), may be permitted by the Superntending Engineers to record measurements in the Measurement Books. Other members of the work-charged establishment possessing lower qualifications should not be permitted to do so without the previous sanction of Government being obtained in each case. This has the concurrence of the Finance Department.

(B.G., Department of Communications and Works (C. & B.) Establishment Branch No. 4847-E., dated the 16th September 1938, received with B.G., Finance Department No. 9296-F., dated the 26th September 1938, Dy. G.B. 9891/W.A.I-1635, Bundle WA/39 of 1931-32, Vol. III.)

Recording of actual measurement of extras for leads and lifts in connection with Earthwork.

317. The actual lead of earthwork from the centre of the borrow pit to the Centre of the bank and/or the actual lift from the bottom of the pit from which the earth was excavated to the level of the bank where the earth was thrown should be recorded in the measurement books in order to determine the number of extra leads and/or lifts and the extra leads and/or lifts must always be recorded in feet by actual measurement instead of by numbers.

(Bengal Government, C.&W. Department No. 991/I(2)/A, dated the 24th April 1941. Dy. WA-II/156, dated the 1st May 1941, filed in Bundle W1/7 of 1940-41.)

Entries in Measurement Books—Grant of permission to temporary Engineers and Overseers.

318. Temporary Engineers and Overseers in charge of works may record measurements in the Measurement Books, unless ordered otherwise by the Provincial Government.

Work-charged Establishment Staff cannot be treated as being in charge of works and are not competent to record measurement in Measurement Books without the specific sanction in each case of competent authority, as laid down in Bengal Government No. 4847-E., dated the 16th September 1938.

(B.G., C. & W. D. (C. & B.), Memo. No. 2382-E., dated the 29th July 1942, Dy. G.B. 11418/W.M. 1119, dated the 9th September 1942. Ble. WA/30 of 1931-32, Vol. IV.)

Standard Measurement Books.

319. Detailed measurements in the preparation of estimates for periodical repairs and in the preparation of bills may be dispensed with

provided standard measurements are accurately recorded and attested by Executive Engineers.

B.G., P.W.D., No. 1888-92-A.-1893-A., dated the 12th April 1918, to Superintending Engineer/to Accountant General, Bengal, Dy. G.B.-420.)

NOTE.—In order to facilitate the preparations of estimates for periodical repairs, etc., to bridges, standard measurement books relating to them should be maintained.

(B.G., Irrigation Department, Nos. 885-I.-886-I., dated the 22nd February 1929, Dy. G.B.-11909.)

320. The Executive Engineer will sign every copy of the standard measurement books in full after satisfying himself that it is accurate. He will be held personally responsible for this.

(B.G., Irrigation Department, No. 883-885-I.A., dated the 14th March 1922, Dy. G.B.-1954, Bundle W.I. 21 of 1920-21.)

Rules for the preparation and maintenance of Standard Measurement Books.

321. I. (1) The records of Standard Measurements should be kept in a special measurement book.

(2) The entries in the measurement books should be made entirely in ink, and all corrections initialled by the Sub-Divisional Officer.

(3) The striking off or interpolating of items should be allowed only when there is room in the book to make the entries neatly and intelligibly, and the total is only changed once, such striking off and interpolations being signed by the Sub-Divisional Officer or other responsible officer. If the total has to be changed a second time, then re-writing should be done up to the extent shown in the Sample Standard Measurement Book.

(4) No measurements that can be referred to in the former measurements by the page and item number that do not require alterations need be re-written in detail.

(5) Item number should be given to each total on a page.

(6) The outsides of all buildings should be taken separately and the correct room for entering the measurements of paint work of a door or a window should be the room into which the door or the window opens.

(7) The Executive Engineer should check at least 10 per cent. and Sub-Divisional Officers 20 per cent. of the standard measurements and should pay due attention to their reliability.

The prescribed percentages should be applied to the entries in standard measurement book.

(Engineer, Irrigation Department, letter Nos. 954-57-C.I.A., dated the 11th March 1936. Dy. No. G.B. 18767/W.A.III 2067, dated the 14th March 1936.)

(8) The Sub-Divisional Officer or the subordinate preparing the bill should certify on bills paid on standard measurements as required in paragraph 210(iv) Central Public Works Account Code.

II. An annual report should be submitted by the Executive Engineer to the Superintending Engineer stating that all the standard books of the division have been inspected by him, that the entries therein have not been tampered with and that all corrections and alterations in the buildings have been noted in the books and that the latter are reliable and up to date records.

A copy of the Executive Engineers' reports to Superintending Engineers will be forwarded to the Accountant General, West Bengal, direct by the Executive Engineers.

(*Vide* B.G., P.W.D., Circular letter No. 2904-07-A:/2910-A:, dated the 24th July 1924 to Superintending Engineers of P. W. Circle/Accountant General, Bengal, Dy. G.B.-3067, and Chief Engineers' No. 62-T.-A./3922-A., dated the 9th October 1924/20th October 1924, to the Superintending Engineer, Presidency Circle/Accountant General, Bengal, Dy. G.B.-5181, B.G., Irrigation Department, No. 280-81-I. A/281½-I.A.; to the Superintending Engineer, South-Western/Southern Circle, Dy. G.B. 7796 and B.G., P.W.D., Acts. Br., letter No. 172-I.-A., dated the 25th May 1929 to this office Dy. G.B. 2168, dated the 27th May 1929 in Bdl W.A.-18 of 1927-28.)

VI.—PERCENTAGE CHARGES

Audit and Accounts Establishment

322. Percentage charge for this establishment will not be levied in the case of Government work done for any Department, the cost of which is adjusted finally in the books of a Civil Accounts Office.

(G. of I., F.D., No. 2579-A., dated the 14th October 1919, copy received with B. G., P.W.D., No. 2133-A., dated the 17th May 1920, Dy. G B.-1517.)

323. In the case of works expenditure of a commercial character (*e.g.*, self-supporting workshops or Irrigation works for which Capital accounts are kept), it would be advantageous to make a *pro forma* charge of 1 per cent. representing the cost of the Audit Establishment in the administrative accounts as an indirect charge.

But as regards works the cost of which is to be met by the Central Government but not to be adjusted in the books of a Civil Accounts Office, as also works undertaken on behalf of local bodies and contribution works, the charge of 1 per cent. will continue to be levied.

(G.I., F.D., No 651-A., dated the 30th August 1921, to all Local Governments/to Accountant Generals, Dy G.I.-242.)

Distribution of establishment and tools and plant charges in the Central Public Works Department.

324. Government of India have decided in consultation with the Auditor General that until circumstances indicate the need for the revision of the figures, the recovery of the cost of establishment and tools and plant charges shall be made at the following rates in the case of all works executed by the Central Public Works Department when the expenditure on such works is met from sources other than "50 Civil Works-Central".

Establishment	14½ per cent.	
Tools and Plant .	1½ per cent.	
Pensionary charges	½ per cent. }	For Railways, the Army and P. sts and Telegraphs Depart- ments and non Government Works.
Audit	1 per cent. }	
	17½ per cent.	

The orders take effect from the year 1933-34.

(Government of India, Deptt. of Industries and Labour, Public Works Branch letter No. A.G.-12, dated 15th July 1933, copy received with Auditor General's letter No. T-846-Admn-11-351-32, dated 4th August 1933. Dy. India 834-W.M.-1037, filed in Ble. BK.-41 of 17-18, Vol. III.)

Percentage charges for Establishment and Tools and Plant to be levied in respect of work done for Public Works Divisions of other Provinces and for other departments, local funds and municipalities and for all other contribution works.

325. It has been decided to charge the following percentages for Establishment and Tools and Plant for the different classes of works undertaken and supervised by the Civil Works and the Irrigation Departments:—

(a) Works undertaken and supervised by the Civil Works Department—

(1) For works carried out for the Public Works Departments of other Provinces:—

	For works in the Presidency Circle	For works in other Circles of the Province of West Bengal.
Establishment	13½ per cent.	23½ per cent.
Tools and Plant	1½ per cent.	1½ per cent.

(2) For works carried out for other departments of the Local Government when the cost is chargeable to those departments:—

	For works in the Presidency Circle	For works in other Circles of the Province of West Bengal.
Establishment	13½ per cent.	23½ per cent.
Tools and plant	1½ per cent.	1½ per cent.

(3) For works carried out for Local Funds and Municipalities (excepting the acquisition of land, the expenditure on which should not pass through the books of the Civil Works Department):—

	For works in the Presidency Circle.	For works in other Circles of the Province of West Bengal.
Establishment	13½ per cent.	23½ per cent.
Tools and Plant	1½ per cent.	1½ per cent.
Audit and Accounts	1 per cent.	1 per cent.

(Vide B.G., P.W.D., No. 4358-E., dated the 14th December 1931, Dy. G.B.-8800/W.M.-2111 in Bundle BK./41 of 1917-18, Vol. II.)

(4) For all other contribution works, Provincial (except those for which remission in full or in part may have been sanctioned):—

	For works in the Presidency Circle.	For works in other Circles of the Province of West Bengal.
Establishment	13½ per cent.	23½ per cent.
Tools and Plant	1½ per cent.	1½ per cent.
Audit and Accounts	1 per cent.	1 per cent.

(5) For the construction and maintenance of all Central Works other than Railway Works, e.g., Central Civil Works, Archaeological Works, Military Works Services and Works of the Posts and Telegraphs Department, etc:—

	For works in the Presidency Circle.	For works in other Circles of the Province of West Bengal
Establishment	13½ per cent.	23½ per cent.
Tools and Plant	1½ per cent.	1½ per cent.

An additional charge of 1 per cent. for Audit and Accounts should be levied on the works done for Military Works Services and Posts and Telegraphs Department.

(6) For '81—Capital Account of Civil Works—outside the Revenue Account—

	For works in the Presidency Circle.	For works in other Circles of the Province of West Bengal.
Establishment	13½ per cent.	23½ per cent.
Tools and Plant	1½ per cent.	1½ per cent.

The percentage charges for (4), (5) and (6) should be levied from the 1st April 1929.

(Vide letter No. A.G.-12, dated the 25th February 1929 from the Government of India, Department of Industries and Labour, Public Works Branch, to the Government of Bengal, Public Works Department, copy received with Government of India, Finance Department, Memo. No. D-661-A., dated the 1st March 1929, Dy. G.I.-684, and Government of Bengal, Public Works Department, letter No. 235-T.-E., dated the 30th May 1929, Dy. G.B.-2394.)

Levy of departmental charges for works done by the Communications and Works Department on behalf of the Forest Department and payment of royalty to the Forest Department for forest produce removed from reserve forest lands.

NOTE 1.—It has been decided by Government that although the Forest Department is now treated as a Service Department, Departmental charges are leviable for works done by the Communications and Works Department on behalf of the Forest Department—vide paragraph 4(a) of Appendix 5 to the Central P. W. A. Code read with Articles 62 and 68 and the rule in Article 33 of the Account Code, Volume I.

The Forest Department may also charge any other Department for vegetable, animal or mineral products extracted from a forest area.

(B.G., C. & W. Deptt., Memo. No. 2008A., dated the 17th October 1941, copy received with B.G., F.D. Memo. No. 2566-F., dated the 31st October 1941, Dy. G.B. 12770/WA-II 1238, filed in Bundle, WA/39 of 1931-32, Vol. IV.)

Levy of departmental charges for execution of works and checking of plans and estimates by the officers of the Communications and works Department.

NOTE 2.—It has been decided by Government that no gratuitous services will be rendered by the officers of the Department of Communications and Works to the Wards Estates and that Departmental charges varying according to the nature of work will be levied for execution of works and checking of plans and estimates by the officers of that Department.

(B.G., C. & W. Department, C. & B. Memo. No. 113 (2)G., dated the 18th January 1942, Dy. G.B. 17251/WM-2365, dated the 17th January 1942.

NOTE 3.—The works of the Howrah Sub-Division, will be assessable to the lower percentages prescribed above for the works in the Presidency Circle.

E.G., P.W.D., No. 1286-E., dated the 15th March 1933, Dy. G.B.-13114-W.A. 1-2635, and B.G., P.W.D. No. 131-T.-E., dated the 19th May 1933, Dy. G.B.-1984-W.M.-349, B'e. BK-4 of 1917-18.)

Works in connection with the protection of Government buildings from fire in Bengal.

NOTE 4.—For work of replacement to be undertaken by the Public Works Department at the cost of the occupying department, as provided in paragraphs 2 and 6 of the Revised General Instructions for the protection of Government buildings from fire circulated with Bengal Government Nos. 285—408 B, dated the 26th January 1933,

the usual rates of departmental charges for establishment and tools and plant leviable for works under rule 4(a) of Appendix 5 to the Central Public Works Account Code should be charged.

B.G., P.W.D. No. 3539-P. dated the 5th October 1933: Dy. G.B. 7541-WM. 1441 Bundle Rec./2 of 1933-34.) *Handwritten: 68*

(b) Works undertaken and supervised by the Irrigation Department—

(1) For works carried out for the Irrigation Department of other Provinces:—

Establishment	2½ per cent,
Tools and Plant	1½ per cent.

(2) For works carried out for Local Funds and Municipalities (excepting the acquisition of land), the expenditure on which should not pass through the books of the Public Works Department:—

Establishment	2½ per cent
Tools and Plant	1½ per cent
Audit and Accounts	1 per cent

(Vide B.G., P.W.D., No. 319-T.A., dated the 21st September 1920, Dy. G.B.-4860 in Bundle Bk.41 of 1917-18 and B.G., Irrigation Department No. 1597-J.A. dated 19th July 1932—Dy G.B. 3887-W.M.-874 in Bundle Bk. 41 of 17-18, Vol., II.

(3) For works carried out for other departments of the local Government, when the cost is chargeable to those Departments:—

Establishment	2½ per cent.
Tools and Plant	1½ per cent.

(Vide B.G., Irrigation Department, No 25-T.I., dated the 22nd April 1930, Dy. G.B.-819.)

(4) For all other contribution works (except those for which remission in full or in part may have been sanctioned)—

Establishment	2½ per cent.
Tools and Plant	1½ per cent
Audit and Accounts	1 per cent

(5) For Takavi Works:—

Establishment	2½ per cent
Tools and Plant	1½ per cent.
Audit and Accounts	1 per cent

(Vide B.G., P.W.D. No. 1355-I., dated the 12th May 1919, Dy. G. B. 1344 B.G., P.W.D., No. 319-T.A., dated the 21st September 1920, Dy. G.B. 4860 in Bundle BK-41 of 1917-18 Vol. I., and B.G., Irrigation Department No. 295-T.I.A., dated the 7th October 1931, Dy. G.B.-6676/W.M.-1646 in Bundle Bk.-41 of 1917-18, Vol. II.)

NOTE.—The Government of India are of opinion that, in view of the unlikelihood of the Bengal Irrigation Department undertaking any appreciable amount of work for the Central Government, there is no need to fix a permanent rate of Departmental charges for the purpose. The local Government are competent to fix, in consultation with the Department concerned, a percentage rate for any work that may be entrusted to their Irrigation Department. *Handwritten: 325A. - P. D. 66*

(G.I., D. of I. and L., P.W.Br., No. A.G.-12, dated the 7th August 1931, received with G.I., F.D., N. D.-5175-F., dated the 10th August 1931, Dy. India—771/WA-III-734.) *Handwritten: 66*

No. 68.

Insert the following as a Note under Paragraph 325(a) :—

NOTE.—It has been decided by Government that with effect from the Financial year 1954-55 and for a period of three years, Departmental charges for works done by the W. & B. Department on behalf of (a) all the Departments of the Government of India, (b) the P. W. Departments of other States, (c) Other Departments of the Government of West Bengal and (d) Local Funds and Municipalities (excepting acquisition of land), will be levied at the following rates :—

	Estt. charges @ the <i>ad hoc</i> rate	Tools and Plant
For Works in the Presidency Circle and also other circles	10%	1½%

(Government of West Bengal, W. & B. Department, Estt. Branch No. 2992-E, dated 11th December, 1953, copy received with Finance Department No. 17149 F. B. dated 19th December, 1953, Dy. WM. 3671, Filed in Bdle. WA 39 of 1931-32, Vol. VI.)

No. 66.

Insert the following as a new paragraph 325A :—

325A. "It has been decided by Govt. that departmental charges in respect of all works executed by the W. & B. Directorate for the Civil Supplies Department, should be waived."

[B. G., W. & B. Deptt., Memos. Nos. 4352-A, dated the 3rd August 1946 and 565-A, dated the 12th February 1954—Dy. WM 4517—Filed in Bundle WA 39 of 1931-32, Part VI.]

No. 44.

Insert the following as Note 2 under paragraph 325(b) renumbering the existing note as Note 1 :—

NOTE 2.—No recovery of 1 per cent. on account of audit and accounts establishment should be made in respect of works executed on behalf of Part 'B' or 'C' States.

(C. & A. G.'s No. 265-Admn. II/47-53, dated the 27th February 1953, Dy. WM/4801, dated the 3rd March 1953, filed in Bde. WA/39 of 1931-32.)

326. The following percentage rates for the recovery of the cost of Establishment and tools and plant and audit have been fixed by Government in respect of the various operations when a non-Government work is undertaken by the Irrigation Branch of the Department of Communications and Works:—

Nature of operation.	Establishment.	Tools and plant.	Audit.
(i) for preparation of estimate and plan.	5 per cent. of the estimated cost of work.	Nil	Nil.
(ii) for Survey.	19 per cent. of the estimated cost of work.	1½ per cent. of the estimated cost of work.	1 per cent. of the estimated cost of work.
(iii) For Supervision of execution of work.	15½ per cent. of the estimated cost of work.	1½ per cent. of the estimated cost of work.	1 per cent. of the estimated cost of work.
(iv) For all these operations together.	21 per cent.	1½ per cent.	1 per cent.

(2) The fee of 5 per cent. for the preparation of plan and estimate should be credited entirely under the head "Establishment".

(Vide letter No. 1315-I.A., dated 23rd May 1939, from the B.G., Communications and Works Deptt., Irrigation Br., and also letter No. 2400-I.A., dated 26th September, 1939, from the B.G., Communications and Works Deptt., Irrigation Br., copy recd. with P.G., F.D., Memo. No. 8328-F.D., dated 16th September, 1939, Dy. G.B. 3596 and 10747 of 1939-40, filed in bundle W.A. 39 of 1931-32, Vol. III.)

NOTE.—The rate for Tools and Plant in respect of items (ii), (iii) and (iv), should not be levied unless Tools and Plants of the Department are used (Vide Rule 7 of Appendix 5 to the Central P. W. A. Code.)

As the expenditure in respect of operations referred to in clauses (ii) or (iii) will not be booked in the Divisional Accounts, the question of the levy of the percentage charges on the actual outlay does not arise in those cases. The supervision charges levied should, therefore, be on the estimated cost in such cases.

If, however, in any one case all the stages are gone through one by one the total supervision charges should be limited to 24 per cent. of the actual outlay (including 1 per cent. for Audit), vide Note 1 under rule 4 Appendix 5, Central P.W.A. Code.

The above orders have the concurrence of the Finance Department. (Vide Bengal Government, Communications and Works Department, Irrigation Branch, No. 356/I, dated the 8th February, 1940, received with Finance Department, No. 366-F, dated the 15th February, 1940, Dy. WA-III/1210, dated the 17th February, 1940, Filed in Bundle WA/39 of 1931-32, Vol. III.)

327. Beyond the levying of departmental charges for Central Civil Works and 81-Capital Account of Civil Work—Outside Revenue Account on a percentage basis, as sanctioned in Government of India, Department of Industries and Labour, Public Works Branch, No. A.G.-12, dated the 25th February 1929 and Bengal Government, Public Works Department, letter No. 235/T.E., dated the 30th May 1929 respectively, the

Local Government do not propose to make any change in the existing rules regulating the distribution of establishment and tools and plant charges.

(B.G., F.D., No. 377-F., dated the 22nd January 1930, Dy. G.B. 14286 of 29-30 in Ble. Bk. /41 of 17-18).

Departmental charges for the execution of works of the Railway Department by the Government of Bengal vice versa.

328. The following rates of departmental charges have been accepted by the Government of Bengal for the execution of railway works in the Province of Bengal, with effect from the 1st April 1930:—

	For works in the Presidency Circle.	For work in other Circles of the Bengal Presidency.
Establishment.	13½ per cent.	23½ per cent.
Tools and Plant	1½ per cent.	1½ per cent.
Audit and Accounts	1 per cent.	1 per cent.

N.B.—The above rates are reciprocal, i.e., they are applicable also to works carried out by Railway Administrations on behalf of the Government of Bengal.

(G.I., Railway Deptt. No. 3249-P., dated the 18th August 1930, and P.G., P.W.D., No. 534-T./E.I., dated the 16th October 1930, Dy. G.B. 627/W.M. 100.)

The above rates of departmental charges which were approved for the execution of works of the Railway Department by the Public Works Department of the Government of Bengal and *vice versa* will also apply to works of the Railway Department executed by the Irrigation Department of the Government of Bengal and *vice versa*. For establishment 13½ per cent. is to be charged on works done in Calcutta, Howrah and the district of 24-Parganas, which correspond to the area of the Public Works Presidency Circle and 23½ per cent. in other places. (G.I., Railway Department, No. 1016-W., dated the 25th August 1931 and B.G. Irrigation Department, No. 2125-I.A., dated the 10th September 1932-Dy. G.B. 5811 W.M.-1315).

Recovery of pensionary charges on works executed by Local Government on behalf of the Central Government.

329. The Governor-General in Council has agreed to bear the proportionate share of the pensionary charges of the staff employed on works executed by the local Public Works Department on behalf of the Central Government with effect from the year 1931-32. The procedure laid down in the Government of India, Industries and Labour Department (Public Works Branch), letter No. A.I.-14, dated the 13th October 1931 should be adopted for calculating the pensionary liability for this purpose.

But the above procedure should not be followed in provinces where a percentage charge including the pensionary liability has already been fixed.

As the proportionate share of pension has already been taken into account in calculating the percentage rates for establishment charges leviable on Central works by the Public Works Department of the Government of Bengal, the question of the levy of a separate pensionary charge does not arise.

(G.I., F.D., Letter No. D.-2840-F., dated 2nd May 1932, received with Auditor General's No. 431 Admn-II-347-31, dated 13th June 1932.—Dy. India 637-Bk. 280. and G.I., F.D., Letter No. D-5659-F., dated 10th

August 1932, received with Auditor General's No. 627-Admn.-II-347-31, of August 1932—Dy. India 1157-W.M.-1209).

Audit and accounting of percentage charges levied on Military Works.

330. The charges in respect of Audit and Accounts on M.E.S. & R.I.A.F. Works Expenditure which are debitabie to 58 Defence Services Effective Army and 60-Defence Services Effective—R.I.A.F. respectively should be dealt with like other ordinary transactions adjustable by Military Miscellaneous, through the Exchange Account Current under head IV-Mis. adjustable by Military Miscellaneous, but the responsibility for the proper audit and accounting of these charges will rest with the Accountant General as a Sub audit officer of military works transactions. (*Vide* Ar. Gl.'s letter No. Ac.-413-1144-23, dated the 12th February 1924, Dy. No. A.D.G.-901).

The percentage charges should therefore be debited to "Account current between West Bengal and 'Defence Services—Sub A/cs Officer M.E.S. or R.I.A.F. as the case may be'". (*Vide* Controller of Military Accounts, Presidency and Assam District, letter No. 4-7-76476, dated the 18th March 1924, Dy. W.A.I.-2672).

Special Tools and Plant—Outlay on—not to be exempted while calculating the pro rata distribution.

331. Outlay on special Tools and Plant adjusted under the new main head "6-Special Tools and Plant" subordinate to "I-Works" should not be exempted from percentage or *pro rata* charges.

(C.G.'s No. Ac-163-393-12, dated the 2nd June 1919, Dy. C.G.-98.)

Percentage charges on works executed partly from Government funds and partly from contribution.

332. Levy of percentage charges for Establishment and Tools and Plant when one fund or branch of the Public Works Department executes work for the public:—

In cases:—

- (i) where Government is assisted by outside funds, and
- (ii) in which Government gives a donation to the cost of a work,

the principle which should govern the question is whether the terms of the contribution given or received stipulate any additional charge by Government for Establishment and Tools and Plant. Thus in case (i) where a contribution of a definite amount is received, it is to be understood that this is all. Similarly in case (ii) where a contribution work is subsidized by Government, *i.e.*, supplemented by a grant-in-aid, it is evidently implied that the percentage charges which it is within the competence of the Local Government to remit, are remitted.

The orders of Government should, however, be obtained in cases in which there is doubt as to the intention.

(C.G.'s No. Ac-157/539-15, dated the 29th January 1916, Dy. C. G.-559, Bundle W.A./232 of 1915-16).

333. In supersession of the orders contained in B.G., P.W.D., letter No. 796-800-A, dated the 27th February 1923, the Local Government have ruled that, in the case of contribution works which eventually become the property of Government, the contribution money should, for accounts purpose only, be divided into two parts, as laid down in Art. 34(a), Note 2 of Account Code Vol. I., one representing a share of works expenditure against which the actual works expenditure is adjusted and the other the usual percentage charges on that share against which the percentages leviable on the expenditure actually incurred are debited by credit to the heads concerned. Government will have to bear a share of the expenditure on the work, equal to the amount of the percentage charges, and in return for this get a credit equivalent to the percentage charges.

In such cases, the contributing party should not be required to make any further contribution to cover the cost of establishment and tools and plant. Should there be any excess of the contribution money over the actual expenditure incurred, it should be refunded to the donor. This may be further explained by the following example (taking 15 per cent. as establishment and tools and plant charges as in the Presidency Circle):—

Donor's contribution	Actual works expenditure	Allocation of Expenditure		Allotment for Government's share of works expenditure	Amount refundable to the donor, if any
		Donor's share of works expenditure	Establishment tools and plant charges		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
200	200	174	26	26	..
200	175	152	23	23	25
200	250	174	26	76	..

NOTE 1.—In example (3) the donor pays Rs. 200 and Government pay Rs. 50 plus the percentage charges, viz., Rs. 26, arrived at after dividing the contribution into two parts, as laid down in Article 34(a) Note 2 of Account Code Vol. I Works of this nature carried out from private contributions should not be treated as non-Government works.

(B.G., P.W.D., No. 421T-A., dated 15th May 1933, Dy. G.B.-1926-W.M. 332-Ble. W.A.-23 of 1932-33.)

NOTE 2.—No work falling under this category should be commenced without allotment of funds for the Government share of expenditure.

(B.G., P.W.D., No. 2011-A., dated 24th April 1934. Dy. G.B. 1055-W.A.-I.-126.)

NOTE 3.—The Government share of expenditure including departmental charges in respect of a work which is financed wholly or partly by a local body and which eventually becomes the property of Government should be classified under the minor head pertaining to the Department for which the work is done and not under "Grant-in-aid".

(A.G.'s order on u.o. No. 1939-40, filed in bundle W.A. 23 of 1932-33.)

Fees leviable from a Municipal authority for the service of the Public Health Engineering Branch

334. The fees mentioned in column 2 of the following table shall be leviable from a Municipal authority for the services of the Public Health Engineering Branch specified opposit thereto in column 1 of that table:—

Name of work 1	Fees 2
(a) Preparation of detailed estimates and drawings for projects and schemes.	2 per cent. on the estimated cost of the works.
(b) Examination and check of detailed estimates and drawings for projects and schemes prepared by a different agency.	$\frac{1}{2}$ per cent. on the first Rs. 20,000 of the estimated cost and $\frac{1}{4}$ per cent. on the balance of the estimated cost of the works.
(c) Preparation of contract drawings, specifications and forms of tender.	2 per cent. on the estimated cost of the works.

Provided that, when, both detailed estimates and drawings and contract drawings, specifications and forms of tender (as specified in items (a) and (c), respectively in column 1 of the above table) in respect of the same works are prepared by the Public Health Engineering Branch, an inclusive fee of 3 per cent. on the estimated cost of such works shall be charged.

NOTE.—In calculating the fees the cost of survey and the cost of land acquisition shall be excluded from the estimated cost.

II. (a) Fees payable for the supervision and control of works by the Public Health Engineering Branch shall be 8 per cent. (including 1 per cent. charge on audit and accounts) on the actual cost of the work.

(b) The percentage prescribed in sub-rule (a) shall be debited to the work every month and shall be calculated on the total expenditure on the work for the month, no item of expenditure recorded in the accounts being exempt from the percentage charges.

III. The percentage charges prescribed above shall be creditable as receipts under XXVIII—Public Health, except the 1 per cent. charge on account of audit and accounts which should be credited to XLVI—Miscellaneous—Central—Fees for Government audit. (*Vide* B.G., Notification No. 1806-M., dated 16th October 1917, as amended by E.G., Notification No. 45-T.P.H. dated 4th May 1933, Dy. G.B. 2200 W.M.-392 and A.D.G.'s letter No. 350-Admn.-640-26, dated 19th March 1927, Dy. A.D.G. 1001-Bdle. W.A.-46 of 26-27.)

NOTE.—These rules also apply to the works undertaken in the districts of Darjeeling.

(B.G. Rev. Deptt. Notification No. 386 T.R., dated 8th June 1933, and 2437 Ex.A., dated 23rd February 1934. Dy. G.B. 3945/T.G. 2159 and G.B. 1657-WM/260 respectively.)

Fees leviable on works of other departments of the Province undertaken by the Engineering Branch of the Public Health Department, Bengal

335. Percentage charges for Establishment and Tools and Plant should be levied with effect from 1st April 1934, on works of other department

of the Local Government, undertaken by the Engineering Branch of the Public Health Department, Bengal, at the following rates:

(1) For the preparation of a scheme	6 per cent. of the estimated cost.
(2) For the execution of a scheme	16½ per cent. of the actual cost.
(3) For Tools and Plant	1½ per cent. of the actual cost.

(B.G., L.S.G. (Public Health), No. 575-P.H., dated 6th March 1911.
Dy. G.B. 14001-W.M.-2233-Edic. W.A.-46 of 1926-27.)

336. The Government (I) Steam Pump and (II) Steam pile driver with accessories under the charge of the Engineering Branch of the Public Health Department may be made available to District Boards and Municipalities for their use on the following conditions:—

I. For the Steam Pump—

- (1) The Local body concerned must pay all costs of carriage from and to Calcutta.
- (2) The Local body must pay the cost of the erection of the pump as well as all costs of coal, oil stores, labour, etc., required during the pumping test.
- (3) Pumping test shall be carried out under the supervision of an officer appointed by or approved by the Chief Engineer, Public Health Department. If this officer be a whole-time servant of Government the Local body must pay his travelling allowance, and if an outsider is appointed, the Local body must bear the cost of his pay and travelling allowance.
- (4) The Local body must undertake to repair properly, or replace, any part of the machinery damaged or lost during the period the pump is away from Calcutta on the particular work.
- (5) In addition, the Local body must pay Rs. 30 per month on account of depreciation of Machinery.

(B.G., Mupl. Deptt. Letter No. 636-M, dated the 7th March 1917.)

II. For the Steam pile driver with extractor, driving frame and steel sheet piling, the depreciation charge, which the Local bodies should pay should be based on the value of the plant and be fixed with the approval of Government (B.G., L.S.G., Deptt., P.H. Branch, Letter No. 547-P.H., dated the 11th March 1927.)

(Copies of the above correspondence received with the B.G., L.S.G., Deptt., P.H. Branch, letter No. 1447-P.H., dated the 23th August 1908 Dy. G.B. 5737 W.M. 1202. Bundle W.A.-12 of 1930-31.)

337. In the case of works of local bodies carried out by the Public Health Engineering Department (such as water supply, sewerage, etc.) for which Government make grants-in-aid, a portion of the amount refundable to the local bodies either in cash savings or in the shape of surplus materials on the completion of the works should be credited to Government in proportion to the amount of such grants. Where Government contribution towards the cost of a work is fixed on the basis of a proportion of the estimated cost of the work, the amount of Government contribution taken into the deposit accounts of the work should be shown separately from the amount deposited by the local body itself. The monthly expenditure should be debited to these two parts in the same proportion so that the savings from the Government contribution will appear

clearly in the accounts. These savings should be refunded to Government on the completion of the scheme unless the sanction of Government is obtained to their utilisation on additional works. When however, the Government contribution is expressed as a fixed sum and not on the basis of a proportion of the estimated cost, the same procedure should be adopted by working out the proportion of the Government contribution to the total estimate of the cost.

(Government of Bengal, Deptt. of Public Health and Local Self-Government Public Health Branch, letter No. 1743-P.H., dated the 7th May 1937. Dy. G.B.-1878-W.A. II-175, dated the 10th May 1937.)

Percentage charges in respect of non-Government works—remission by Local Government and their treatment in Accounts

338. The Government of India have decided that, except in the case of works costing less than Rs. 1,000, the assistance rendered to local bodies etc. should take the form of a grant-in-aid rather than that a manipulation of accounts should result by the non-levy of departmental charges. This decision was intended to lay down the form in which the assistance rendered by Government should be classified and exhibited in the accounts and the grant of increased power of sanctions to provincial Governments does not alter this accounts rules which has since been incorporated in Rule 5 in Appendix 5 of the Central Public Works Account Code. The intention of this rule is that remissions of charges on account of Public Works Establishment and Tools and Plant, which may be sanctioned by Government, should be exhibited in the accounts as explained below:—

- I. *Remissions in respect of works costing less than Rs. 1,000.*—The departmental charges need not be levied or included in the accounts of the works concerned.
- II. *Remissions in respect of works costing Rs. 1,000 or more.*—The departmental charges should be levied in full in Public works accounts and included in the cost of works as a charge to the head of account to which a grant-in-aid for the purpose would have been debited, had such a grant been sanctioned instead.

(Ar. Gl.'s No. 211/212-Code—26 ref.-22, dated the 10th June 1922, Dy. Ad. G.-270.)

Interpretation of Rule 5 of Appendix 5 to the Central P.W. Account Code

339. The principle underlying Rule 5 of Appendix 5 to the Central Public Works Account Code is that in the case of all non-Government works costing not less than Rs. 1,000, it is sounder to give a grant-in-aid to cover departmental charges than to remit those charges. The rule is, thus, strictly speaking, a rule of financial nature but at the same time, is one on which Audit can express strong views before the Public Accounts Committee if the rule were ignored by the local Government.

2. It follows that Audit can not prevent local Governments giving such grant-in-aid to private individuals or institutions. In the case of the latter, where they are charitable, a grant-in-aid may be obviously satisfy ordinary audit principles including the ideas behind the standards of financial propriety, and any serious breaches of these principles should, if necessary be commented upon in the Report on Appropriation Accounts.

(Auditor-General's letter No. T. 89-Admn. II-100-86, dated 1st May 1936, Dy. India 889-W.M.-273, dated 4th May 1936.)

VII.—STORES

Premature collection of materials at site.

340. Stores which are not actually required at the site of a work or about to be taken there should not ordinarily be shown as materials at site, unless it is certain that they will be used on it in a reasonable time, say within a period of six months.

(G. of I, P.W.D., letter No. 714-A.G., dated the 12th May 1913, to the Government of Bengal, P.W.D., and B.G., P.W.D., No. 434-T./A., dated the 23rd May 1913, to the Superintending Engineer, Presidency Circle).

Debit of stores to works before they are actually required.

341. Executive Engineers have been warned against the irregular practice of debiting value of stores to works before they were actually conveyed to the site of the works.

(B.G., P.W.D., No. 2755-59-A-270 A., dated the 7th April 1914, to Superintending Engineers/Accountant General, Bengal, Dy. G.B. 382.)

342. The ordinary commercial practice is that the auditor does not assume responsibility for the physical verifications of stores, but accepts a certificate from a responsible authority that the stores have in fact been verified. The audit should, however, have the right to investigate balances of stores in the event of its finding in the stores ledgers discrepancies which seem to require further elucidation. It is desirable to see in audit that the system of stores verification adopted by the executive is adequate and proper. The latter term connotes that the staff responsible for the verification of stores should be other than the staff responsible for the physical custody of the stores or for the accounting for the same.

(Ar. Gl.'s letter No. 1234-Admn. N./289-29, dated the 19th September 1929, Dy. Adg.-634 of 1929-30.)

343. Under Note 2 to Rule 214 of the B.F.R. payment for supplies is not permissible until the stores have been received and surveyed. It has been decided in B.G.C. and W. (C. and B.) Memo. No. 1623-A, dated the 3rd May 1945, with the concurrence of the Finance Department, that, the word "Survey" in this note means actual measurements and not merely an eye estimation.

(G.B.C. and B.) Memo. No. 1623-A, dated 3rd May 1945, copy received with G.B., F.D. Memo. No. 13011-F.B., dated 23rd May 1945, Dy. G.B. 6334/W.A.I.V.-2508, dated 25th May 1945, copy filed in Ble. W.A. 39 of 31-32, Vol. IV.)

Stock-Fixation of issue rates of—

344. The method of fixation of issue rates of articles of stock is a matter which falls within the province of the Local Government and not within the province of the Auditor General.

Limit up to which materials may be supplied to Contractors for use on a work

345. It has been decided by Government that in order to safeguard the interests of Government in respect of the materials which may be supplied from time to time by Government to the contractor for use on a work, the existing contract forms should be modified to provide that the value of the materials so supplied by Government to the contractor in excess of

any counter liability of Government to the contractor must not exceed the security deposit of the contractor.

(B.G., C. & W. Department (C. & B.) No. 1868(3)-A, dated the 28th May 1945 addressed to C.E.'s C. & B. and Irrg. copy received with F.D. No. 14348-F.B., dated the 7th June 1945, Dy. 9138180-TD II/1587, dated the 9th June 1945.) *245-A Hon-107*

346. Purchase of electrical goods manufactured in India.

With a view to encouraging the development of India-manufactured goods it has been decided by Government that while making purchase of electric fans, lamps and other articles, the provisions of the Bengal Stores Manual, 1933, should be attended to and the principles laid down therein followed in future.

(Vide B.G., P.W.D. No. 100-T:A., dated 13th June 1934, to C.E., P.W.D., and B.G., C. & W.D., C. & B. Accounts, No. 5069^aA, dated 8th October 1937, communicated in B.G., F.D., No. 11598-F., dated 9th November 1937, Dy. W.A. II-115^a dated 11th November 1937.)

347. In connection with the purchase of following articles which are not ordinarily available in the open market and have to be purchased direct from the manufacturers or their local agents provisions of Rule 40-A of the Bengal Financial Rules have been relaxed as a special case ---

Required for	Name of Articles	Sole agents or stockist in Calcutta or makers and their addresses
Babcock and Wilcox Boilers.	(a) Headers-Front and back (ordinary and side).	
	(b) Boiler tubes-circulating return and inclined.	
	(c) Hand hole fittings for Headers and Muddrums.	Messrs. Babcock and Wilcox, Ltd., N.J. 4, Bankshall Street, Calcutta.
	(d) Nipples-circulating and Muddrums.	
	(e) Balls-For automatic valve-lines and for gauge glasses.	
	(f) Springs for safety valves.	
	(g) Cellinsulate bricks.	
	(h) Ashpik doors,	
Cochran boilers and also for Babcock and Wilcox boilers.	Boilers tubes	Messrs. Stewarts & Lloyds (India) Ltd. Victoria House, Calcutta.
Weirs pumps	Stearns shuttle valve chest complete.	Messrs. W. H. Brady & Co.
Engine	Hoggman's Thrust Ball	Ditto.
Boiler furnace	Special fire bricks for boilers	Messrs. Burn & Co.
Roof cover of dredgers and launches.	Malthois roofing (all Pabco production).	Messrs. Iygit Marshai & Co.
Pump work	Petter Engine-all parts	Messrs. T. E. Thomson & Co.

(Bengal Government, Department of Communications and Works No. 4569-1, dated the 23rd December 1938, received with Bengal Government, Finance Department, No. 88-F., dated the 12th January 1939, Dy. W.A.-III-1448, Bundle W.A.-39 of 1931-32, Vol. III.)

Procedure for making payments for articles ordered direct from the United Kingdom

348. For the procedure to be adopted in payments through the High Commissioner for articles ordered direct from the United Kingdom paragraph 144 of the Audit Manual and paragraph.....of the T.A.D. Manual may be referred to.

Stores for Contribution Works carried out by the Public Health Engineering Branch

349. It has been decided that the Stores Rules incorporated in Bengal Stores Manual 1933 shall apply to the contribution works carried out by the Engineering Branch of the Public Health Department for local bodies except when any local body specially desire to have the stores for any work purchased otherwise, in which case the Chief Engineer, Public Health Department, Bengal, is empowered to make local purchase of such stores.

(B.G., L.S.G. Deptt. P.H. Br., letter No. 3309-P.H., dated the 7th December 1929, Dy. G.B.-12565.)

350. There is no objection to the Sikkim State purchasing articles at book value from the Public Works Department or *vice versa* at book value.

B.G., P.W.D., letter No. 218-T./A., dated the 29th April 1913, Dy. G.B.845.)

Transfer of materials from work to stock

351. Superintending Engineer's sanction for the transfer of materials from work to stock as required under Bengal Government Circular No. 9-A., dated 29th March 1900, is still necessary.

The Executive Engineers in making their recommendations should specify the rates at which it is proposed to transfer the materials to stock so that the Superintending Engineers may see that the rates are such that the Executive Engineers will use the materials up in other works.

(Vide B.G., P.W.D. No. 15-T./A, dated the 10th September 1921, Dy. G.B.-4573.)

Hire charge of road rollers obtained on loan from Provincial Governments, local bodies and Indian States, etc., for aerodrome construction and other Defence Works

352. Government of India in their Labour Department Memo. No. A. C.-16 (33) dated the 14th August 1945 have decided that payments to Provincial Governments, local bodies and Indian States for road rollers lent by them to the Central Government for aerodrome construction or other Defence Works will be made as follows:—

- (i) Hire charges will be paid at Rs. 10 per day per road roller, exclusive of running charges, from the date on which the road rollers were made over to Defence Department, War Department, Central Public Works Department, until their return to owner or up to the date on which a particular road roller was found to be unserviceable subject to a maximum limit of Rs. 10,000.

- (ii) Road rollers in fair working condition will be returned to provincial Governments, etc., as soon as possible. In cases where a road roller is not in fair working condition the Central Government will meet, in addition to hire charges referred to in (i) above, a total expenditure not exceeding Rs. 3,000 on account of cost of repairs. A further communication indicating the procedure to be followed in regard to repairs to road rollers and to payment of such repairs will follow.
- (iii) Where it is not found possible to return a road roller owing to its unserviceable condition or for any other reason, the owner of the roller will be paid, in addition to hire charges as in (i) above, the book value (depreciated value) of the road roller on the date on which it was found to be unserviceable.

Government of Bengal in their C. & W. Department, (C. & B.) letter No. 3535-A, dated the 20th September 1945 accepts the above proposals with the concurrence of the Finance Department.

(G.I., Deptt. of Labour letter No. A.C.-16(83), dated the 14th August 1945 copy received with G.B., F.D. Memo. No. 22767-F.B., dated the 4th October 1945. Dy. G.B. 20074/W.A.-IV.-771, dated the 9th October 1945, filed in Ele. W.A.-39 of 31-32, Vol. III.)

VIII—TAXES

Assessment of Chowkidari taxes on Government Buildings

353. Government buildings are not liable to the assessment of Chowkidari taxes under rule 54(e) of Mr. Wheeler's Chowkidari Manual.

(*Vide* B.G., P.W.D., Ac.Br., No. 838-A., dated the 20th February 1924, to the Superintending Engineer, Northern Circle, and No. 841-A., dated the 20th February 1924, to the Accountant General, Bengal, Dy. G.B.-12853 of 23-24.)

NOTE.—The above orders still hold good only in areas where Union Boards have not yet been established.

(*Vide* B.G., U./O. reference No. 1412 of 1940-41 on A.G.B.'s letter No. W.M./286, dated the 11th June 1940, filed in Bundle W.A./39 of 1931-32, Vol. IV.)

354. Specific orders of Government for payment of Union Board taxes assessed on the Public Works Department as owners of the building will be required only in new cases of assessment i.e., when Union Board rate is imposed for the first time. In respect of old cases, the Executive Engineer is competent to examine the accuracy of the Union Board assessments and accept the same if found in order.

B.G., C.W.D. (C. & B.) Account Branch No. 1838-A, dated 29th August 1940 filed in Bundle W.A./39 of 1931-32 Vol. IV.)

Assessment of municipal taxes on all public buildings in Calcutta

355. The Executive Engineer, (City Division), has been appointed to act on behalf of the Government in all matters affecting the assessment of public buildings in Calcutta.

(*Vide* B.G., P.W.D., No. 508-G., dated 31st January 1899, copy received with Executive Engineer, City Division's No. 2876, dated 3rd May 1933, Dy. Cal.-2080-W.A.I.-145 of 1933-34.)

356. For the purpose of assessment of municipal taxes the rate of depreciation for electric installations in 1st class Government buildings may be calculated at the same rate as is allowed for buildings, viz., at 1 per cent. per annum on the value of the buildings.

The above orders will be applicable only to Government buildings falling under the Calcutta Municipal Act.

[Bengal Government, P.W.D., No. 4293-B, dated the 29th November 1934, Dy. W.A.-1/1416, dated the 4th December 1934, filed A and B.G., C.W.D. (C. and B.), No. II(I)B; dated the 3rd January 1939, Dy. W.M./2278, dated the 9th January 1939, filed in Bundle W.A.-89 of 1931-32. (Vol. III).]

Instructions regarding recovery of occupier's share of taxes in respect of residential buildings which are borne on the books of the Public Works Department and whose occupants are charged rent.

357. Under the orders contained in the Bengal Government Finance Department Nos. 6983-7077-F., dated the 27th December 1933, regarding payment to Municipalities of taxes on holdings belonging to the Government of Bengal, the Public Works Department are responsible for the payment of occupier's share of taxes and also for the subsequent recovery thereof from the occupants in respect of only those residential buildings which are borne on the books of the Public Works Department and whose occupants are charged rent.

The following are the general instructions issued by Government in connection with the recovery of occupier's share of taxes from the occupants of the residential buildings that come under the rules referred to:-

- (a) No claim for refund of occupier's share of taxes for any broken period of a month, recovered in advance at the beginning of the month in respect of a residential building, be admitted to any officer on the ground of vacating the quarters before the close of the same month for any reason whatsoever.
- (b) Double recovery of occupier's share of taxes for any period of a month in respect of the same residential buildings from two officers should be discontinued.
- (c) In respect of a residential building at a station, that remained vacant at the beginning of a month, i.e., taxes for which could not have been recovered in advance from any officer, retrospective recovery should be made from the occupying officer from date of his assuming charge at the station, provided he or, otherwise, his successor at the station which he had left had not paid taxes in advance for the same period of the month in respect of any residential building, borne on the books of the Public Works Department.

Illustrations :—

- (i) If an officer pays taxes, say, for April, in advance on the 1st of the month in respect of a residential building but vacates it, say, on the 20th April for any reason whatsoever, no refund for the recovery of taxes for the period from the 21st to 30th April will be granted to the officer concerned.
- (ii) An officer vacates a residential building, say, on the 20th April, which is again occupied by another officer on the 21st. Recovery of occupier's share of taxes was made from the former for the full month of April and no further recovery should be made again from the successor for the period from the 21st to 30th April.
- (iii) A residential building at some station X remained vacant at the beginning of a month, say, April, so that taxes could not

have been recovered for the same month in advance from any officer. An officer assumes charge at X on the 15th April.

- (iv) If the officer at X has not paid taxes for April in advance in respect of any other quarters on the books of the Public Works Department, then retrospective recovery should be made from him for 16 days in April from the 15th to the 30th.
- (v) If the officer at X had paid taxes for April in respect of his quarters at some station Y, but his successor at Y had not paid taxes for the same month elsewhere, retrospective recovery should be made from the officer at X from the 15th to the 30th April, but if the officer had no successor at Y if his successor at Y had also paid taxes for April for a residence on the books of the Public Works Department at some other 3rd station Z no recovery of taxes should be made from the officer at X.

(Bengal Government, Public Works Department, Circular No. 6112-A, dated the 16th October 1935. Dy. G.B.-10551/W.M.-2068, filed in Ble. W.A./16 of B.O./31.)

358. The occupier's share of Municipal taxes paid by the Public Works Department for Provincial residential buildings, when vacant, need not be recovered from the departments concerned of the Government to which the buildings may be allotted for the time being.

This order does not, however, apply in cases of interprovincial arrangement, that is, when the buildings of one Government are occupied by another Government.

(B.G., Public Works Department, letter No. 663-A, dated the 4th February 1936. Dy. G.B. 1421-W.M.-2603 and also B.G., Public Works Department, letter No. 6682, dated the 14th November 1935, received with B.G., P.W.D., Memo. No. 2009-A, dated the 25th March 1935, Dy. G.B. 20057-W.M.-2958.)

Municipal taxes paid by Government—Incidence of occupier's share of—

359. *Residences on the books of the Public Works Department whose occupants are not charged rent.*—In cases where the occupier's share of Municipal taxes in respect of residential buildings which by local rule or custom are ordinarily leviable from the tenant is borne by Government it should be treated as contingent expenditure of the Department in which the officer occupying the building serves.

Residences on the books of the Public Works Department whose occupants are charged rent.—In cases where the occupier's share of Municipal taxes is borne by Government it should be treated as contingent expenditure of the Public Works Department.

(Bengal Government, F.D., Nos. 6983-7077-F, dated the 27th December 1933 Dy. G.B.-10568/W.M.-1921 and D.A.G.'s orders, dated the 30th November 1935, Dy. C.D.A.-18379/W.M.2048.)

360. When Provincial Government buildings are occupied by the Central Government Departments in Bengal, the charges on account of care taking establishments, electric energy and Municipal taxes (occupier's share) may be paid by the principal occupying department by debit to the grant under 47—Miscellaneous—Budget.

(B.G., P.W.D., No. 9-T.A., dated 23rd April 1931, Dy. T.E.-228 as modified by B.G., P.W.D., No. 47-T.A., dated 5th May 1936, G.B.-1807, Bt.-217 Bundle No. T.E.-2 of 1934-35 and G.I., Department of Industries

and Labour, P.W. Branch, letter No. B.-6, dated 15th February 1933. Dy. Ind.ia 2344-W.M.-2252, Bundle T.M.-12 of 1925-26.)

IX.—VOUCHERS

Incomplete submission of vouchers

361. With regard to the incomplete submission of accounts and the frequent withholding of vouchers for the month of March, the Local Government issued instructions in their Circular letter No. 61-65-T./A., dated the 12th May 1914, impressing on all Executive Engineers the necessity and desirability of vouchers being submitted complete with the monthly accounts except in unavoidable cases.

(B.G., P.W.D., Circular No. 61-65-T./A., dated the 12th May 1914).

Vouchers not exceeding Rs. 25 each

362. Final bills of running accounts (even if below Rs. 25) should be submitted to audit.

(A.G.B.'s Circular No. 234-T./M., dated the 31st August, 1915)

Those first and final bills for amounts not exceeding Rs 25 which do not involve a debit against a contractor other than the payee need not be obtained for central audit. If, however, the amount paid to a contractor A on a first and final bill, or any portion of it, is recoverable from another contractor B for whom a ledger account is maintained, the bill must be submitted to audit as the voucher in support of the debit entry to be made in the account of the contractor B and not as the voucher in support of the payment made on the bill to the contractor A.

(C.C.A.'s letter No. 856-Admn.-I/711-29, dated the 23rd May 1930, Dy. Adg.-179).

Vouchers-submission, complete with monthly accounts

363. With regard to the question of the submission of vouchers complete with the monthly accounts, the Local Government have stated that the date fixed for submission of the monthly list of payments being the 5th of the following month, it is not practicable to send all vouchers with the accounts, but that the 20th of the month following may be considered as the earliest practicable date for submission of the documents.

(B.G., P.W.D., letter No. 6561-A., dated the 9th December 1914, Dy. G.B.-6872, B.G., P.W.D., Nos. 55-60-T.-A., dated the 24th September 1926, Dy. G.B.-5656, B.G., P.W.D., No. 175-T.A., dated the 17th October 1928, Dy. G.B.-7001 and B.G., Irrigation Department, No. 3798-I.A./3800-I.A., dated the 13th July 1929, Dy. G.B.-5829.)

NOTE.—No objection in respect of municipal vouchers will be raised by the Accountant General, Bengal, until after the 15th of the second month following that to which the wanting vouchers relate. But the Divisional Officers are required to submit with their monthly accounts, a statement showing the particulars of the Municipal Vouchers not submitted with their accounts, explaining the delay and stating the probable date of submission.

(B.G., P.W.D., letter No. 7081-A., dated the 21st September 1929, forwarding copy of their No. 7078-A., dated the 21st September 1929, to the Chief Engineer, Bengal, P.W.D., Dy. G.B.-9893.)

Vouchers not exceeding Rs. 25 each—Submission to Audit

364. In cases where a single acknowledgment of the payee covers more than one bill, it is not necessary to call for bills the amounts of which do not exceed Rs. 25.

(Controller of Civil Account's letter No. 999-Admn.-I.-344-29, dated the 11th July 1929, Dy. A.D.G.-378.)

No. 22.

Insert the following as a new paragraph 363-A under the heading "Grant of leave to the members of work-charged establishment under the Works and Buildings Directorate" :—

363-A. Government are pleased to direct that the superior staff on the work-charged establishment under the Works and Buildings Department shall be granted 15 days' leave on full pay in a year on production of medical certificate in lieu of the present 12 days' sick leave on half pay. Casual leave as usual shall continue to be admissible to such staff. The inferior staff will, however, continue to get 12 days' sick leave on half pay in a year, as already ordered, in addition to the casual leave.

A list of inferior staff is given in Appendix 9 of B. F. R. In case of doubt whether a particular post belongs to the superior or to the inferior staff in work-charged establishment, the matter may be referred to Government for decision.

This has the concurrence of the Finance Department.

[G. W. B., W. & B. Department, No. 333(2)-E dated 30th January 1952—Dy. T. D. II/2956 dated 12th February 1952, filed in Ble. WA/39 of 1931-32, Vol. VI.]

CHAPTER XIV

Miscellaneous orders

365. Pending compilation of the West Bengal Irrigation Department Code, the rules in the Government of India, Public Works Department Code, 10th Edition, should apply to all matters concerning the Irrigation Department in so far as they are not repugnant with the rules in the West Bengal Financial Rules.

(U.O. No. 4016 of 29-30 from the Irrigation Department).

Accuracy of Budgetting

366. As observed by the Central Public Accounts Committee in subparagraph 2 of paragraph 5 of their Report on the Accounts of 1935-36, the principle that even if budget provision has originally been made under an incorrect unit, the corresponding expenditure brought to account under that unit should be strictly followed so far as the accounts and estimates of the Central Government are concerned. The Government of India, Finance Department, should, however, be advised to revise the classification if provision in the budget estimate or any order of appropriation is found to offend against the recognised rule of classification laid down by or under the authority of the Auditor General with the approval of the Governor General (now the President of the Indian Union).

As the Government of Bengal have agreed to adopt the above principle with regard to Provincial transactions, the principle should be extended to the accounts and estimates of the Provincial Government also.

(Office Order No. 8, dated the 29th April 1938, based on Auditor General's endorsement No. 389-A.C./174-37, dated the 27th November 1937 (Dy. India 3858/Bt. 1589), and G.B., F.D., letter No. 5720-F.B., dated the 20th April 1938 (G.B. 1428/Bt. 127), filed in Bdle. Bt. 23 of 1937-38.)

The Auditor General has, with the approval of the Government of India decided that in respect of Central transactions the correct classification should not be introduced as a matter of course. In cases where following the budget classification will lead to misrepresentation of an accounting fact or to an incorrect result in a commercial account, such cases should be decided on its merits. The orders of the Auditor General should be obtained in such cases before making any change in the classification.

The procedure to be followed in regard to Provincial transactions may be settled direct with the Finance Department of the Provincial Government concerned.

(Auditor General's No. T.-129-30-Ac.-174-37, dated the 17th May, 1938, Dy. India 497-Bt.-161, dated the 20th May 1938, filed in Bundle Bt.-23 of 1937-38.)

Charges for employment of Dredgers on Government and Non-Government Works

367. It has been decided that interest charges will be made in all cases except those in which the dredgers are employed on works of the Local Government. When a dredger has been written down to scrap value no

further depreciation charge will be made against works of the Local Government. But for other works outside those of the Local Government the depreciation charge will still continue. The existing rates of interest and depreciation charges of the various dredgers are detailed in the following list:—

A. When employed on works of the Local Government

	(x) At present		(y) After value of dredger has been written down to nil	
	Int rest	Depreciation	Interest	D precipitation
		Per cent.		
Burdwan . . .	Nil.	5	Nil.	Nil.

B. When employed on works other than Local Government works, e.g., Railways, Fort Commissioners and Government of Bihar and Orissa.

	Per cent.	Per cent.	Per cent.	Per cent.
Burdwan . . .	5	2½	5	2½

(B.G., Irrigation Department, letter Nos. 9108-I. of the 9th December 1927 and 1849-I. of the 14th April 1928, Dy. G.B. 9173 and 458 respectively.)

368. The daily hire charge of the following steam tugs and coal barges when employed on Government works has been fixed as below:—

	Rs.
Steam tug "Chitpore"	19
Steam tug "Kulti"	17
Each of the two 100 ton coal barges A 1 and A 2	2
Each of the two 50 ton coal barges B 1 and B 2	1

(Bengal Government, Communications and Works Department, Irrigation Branch, letter No. 1325/I.A., dated the 23rd May 1939, Dy. G.B.-3593/W.A.-III-286, dated the 7th June 1939, Bundle W.A./37 of 1935-36.)

The daily hire charge of the following steam tugs and coal barges when employed on Non-Government Works has been fixed as below:—

	Rs.
Steam tug "Chitpur"	20
Steam tug "Kulti"	18
Each of the two 100-ton coal barges A. 1 and A. 2	2
Each of the two 50-ton coal barges B. 1 and B. 2	1

(Bengal Government, Communications and Works Department, Irrigation Branch, No. 157-I, dated the 18th January 1940, received with Finance Department, No. 680-F.B., dated the 30th January 1940, Dy. W.A.-III/1164, dated the 31st January 1940, Filed in Bundle W.A./37 of 1935-36.)

Classification of hire receipts of dredgers

369. The entire receipts from the hire of dredgers should go to the revenue account as reduction of expenditure on the maintenance of the dredger concerned under the head XVII-B.

This classification takes effect from the year 1943-44.

(B.G. C.&W. (Irrigation) Department letter No. 1501 I.A. of 22nd July 1943 Dy. G.B. 109/W.A.III 819.)

Dredgers—Supply of crockery, etc., to—

370. The practice of supplying crockery, cutlery, glass-ware and linen free to officers on dredgers should cease, but cooking utensils will be supplied to all the dredgers at the public expense in accordance with a fixed scale.

The charge for the washing of Napkins, Table Cloths and other linen should be paid by the officers who use them. The officers must also provide their own table and household linen.

(B.G., Irrigation Department, letter No. 101-T.I.A., dated the 11th June 1928, Dy. G.B. 2463.)

Measurement of Coal for use in a Steam Road Roller

371. The only accurate method of check of the quantity of coal supplied is by weighing. But as, in practice, it is not always feasible to resort to this sort of check, 40 c. ft. of coal may be taken as equivalent to 1 ton, for the purpose of payment at places where no weighing machine is available and to which it would be uneconomical to go to the expense of conveying a weighing machine.

(Govt. of Bengal, Deptt. of Communication and Works (C.&B.), No. 3869-A, dated the 25th June 1938, received with their memo. No. 6281-F, dated the 11th July 1938, Dy. G.B. 5522/W.A. II 628, File W.I./5 of 1937-38.)

Measurement of Slack Coal

372. In supersession of C.E.'s No. 344(3)-A, dated the 2nd February 1948, the following revised standards of measurement of slack coal are prescribed for guidance in taking measurement of coal and also in issuing coal to contractors:—

- (a) *By wagon measurement.*—The volume of coal by this method should be taken @ 31½ c.ft. per ton for both grades II and IIIA;
- (b) *By stack measurement.*—The volume of coal by this method should be taken @ 34 c.ft. per ton for both grades of coal;
- (c) In issuing coal to contractors from stock which have got compacted a bit, measurement should be @ 33½ c.ft. per ton.

(C.E., W.&B. Deptt., Memo. No. 3635(5)-Rs., dated the 22nd November 1948, copy received with E.B., Berhampur Construction Division's No. 789, dated the 25th February 1949. Dy. W.A. III/1191.)

Execution of petty works and repairs by the Civil Department

373. The Government of Bengal have assigned to the Civil Departments in occupation of buildings (other than residences) borne on the books of the Communications and Works Department the execution, at their option, from their departmental grant, of all classes of petty works

No. 59.

Substitute the following for paragraph 372 :—

Procedure for measurement of sand and similar other materials, viz., surki, lime and slack coal.

The unit of measurement of the above noted materials should be recorded in cubic feet instead of in tons or maunds for the purpose of supply and carriage and in arriving at the correct quantity by measurement of the materials in stack at destination, deduction for shrinkage at rates shown below should be made.

Standard practice to be followed in measuring materials like, sand, soorki, lime, coal, etc.

	Fraction to be deducted when measured.		Remarks.
	In stocks 2 to 4 ft. high.	In wagons or trucks.	
Sand	1-8	<i>Nil.</i>	The height of stocks shall be between 2 to 4 feet.
Soorki	1-4	<i>Nil.</i>	
Lime	1-5	<i>Nil.</i>	
Slack Coal	1-8	<i>Nil.</i>	

Since the maximum shrinkage occurs when the materials are in perfectly dry or in absolutely saturated conditions—conditions which seldom occur except in a laboratory experiment—and as the shrinkage varies with the percentage of moisture in the material, it is recognised that the rates of shrinkage (to be deducted from stock measurements) as shown above, represent those likely to be obtained under average working conditions. Stipulation regarding rate of deduction should always be clearly and specifically mentioned in all notices calling for tenders or quotations.

All measurements for supply and carriage shall be taken in the stacks and immediately after the stacks are made. The height of stacks should generally be between two to four feet.

When for any reasons *interim* measurements are to be taken in wagons or trucks, final measurement, *i.e.*, measurements for final payment shall always be taken in stacks after they are carried to the destination.

[Govt. of West Bengal, W. & B. Deptt., Accounts Branch, letter No. 2212-A, dated the 18th June 1954 to the C. E., W. & B. Directorate copy received with the C. E., Development (Roads) Department letter in 1575-D/A, dated the 30th December 1953—Dy. WA1-2280 of 1953.]

of construction and repairs costing not more than Rs. 2,500 with the exception of works and repairs connected with sanitary, water supply and electric installations and the provision of fire appliances, which should be carried out by the Communications and Works Department. Work done departmentally should be carried out to the satisfaction of the Executive Engineer concerned; and in order to avoid expenditure on had work the Executive Engineer should be given the facilities to examine materials and inspect work in progress. Officers of the Communications and Works Department, however, should not be asked to prepare plans and estimates, but the Executive Engineer should be allowed to inspect the plans and estimates prepared by the agency employed by the Civil Department. On completion of the work, the Civil Department should send to the Executive Engineer the detailed completion plans after endorsing thereon the actual cost of the work.

The agency of the Communications and Works Department for the execution of petty works and repairs may be employed, if so desired by the Civil Department.

(Bengal Government, C.&W. (C.&B.) Department, Circular No. 2626(84) B, dated the 9th November 1939, filed in Bundle W.A. 39 of 1931-32, Vol. IV.)

Custody of key of the Cash Chest in Divisional Offices in Calcutta

374. One key of cash chests in Divisional offices in Calcutta may be kept by the Senior Accounts Clerk who actually deals with the cash instead of by the Daffadar, the other key always remaining in the personal custody of the Accountant.

(B.G., Irrigation Department, letter No. 1296-I.E./1298-I.E., dated the 13th May 1927, to the Superintending Engineer, Southern Circle/ Accountant General, Bengal, Dy. G.B. 1545.)

In the case of the Diamond Harbour Sub-Division one key should remain in the personal custody of the Sub-Divisional Officer and the second key with the Sub-Divisional clerk. In Calcutta Canals Sub-Division, one key should remain with the Accounts clerk and the other with the Daffadar.

(B.G., Irrigation Department, letter No. 10-T. I.E., dated the 24th April 1929, to the Chief Engineer, Bengal, Irrigation Department, received with Dy. G.B. 985 of 1929-30.)

Custody of personal property of officers in Government safes

375. The use of Government safes for the custody of the personal property of officers is forbidden by Government as it jeopardises the safety of the legitimate contents of the safes by increasing the temptation to theft.

(B.G., F.D., No. 4436-4498-F., dated the 3rd September 1929, Dy. G.B. 9779.)

Custody of deposit receipts of recognised banks received by Executive Engineers

376. The C.C.A. has ordered that the question as to who should be the custodian of Bank receipts furnished to Executive Engineers by Contractors and others as security should be determined solely by consideration of safety and, on this point, the decision of the Local Government should be final.

(Ar. G's. memo. No. 187-Admn.-N-375-31, dated the 29th January 1932, Dy. India 1836—W.M.-2414 of 1931-32.)

Custody of Deposit Receipts of recognised banks approved by the Local Government

377. The deposit receipts of recognised banks should be sent by the Executive Engineers to Government Treasuries for safe custody.

These orders have been issued under the power conferred on the Local Government by paragraph 390(e) of the Central Public Works Account Code.

(B.G., Irrigation Department, No. 345-T.I.E., dated the 4th October 1932, Dy. G.B. 6825-W.M. 1478.)

Darjeeling Himalayan Railway

378. The arrangement as sanctioned by Government for the control and management of the Rail and Road services along with the Darjeeling Hill Cart Road from Siliguri to Darjeeling since the purchase of the D.H. Ry. by the Government of India in October 1948, has been incorporated in App. 'G'.

Debit of interest charges to capital during construction

379. The proposal to pay interest out of capital is opposed to accepted principles. In this connection Articles 35(d) of the Audit Code may also be referred to.

(G.I., F.D., letter No. D/4743-F., dated the 8th December 1928, to the B.G., Irrigation Department, copy received with Dy. Adg. 1123, dated the 19th February 1930).

Destruction of Register of Works and Cash Books

380. The Registers of Works should be preserved for 10 complete years subsequent to the completion of works the expenditure on which is recorded in them and the Cash Books for 20 years after which they may be destroyed.

(Vide B.G., P.W.D., General, No. 861-865-G., dated the 25th March 1924, Dy. G.B. 14148, Irrigation Department, No. 1233-35-I., dated the 3rd April 1924, Dy G.B. 185).

Electricity Duty Tax and current charges—recovery from certain private institutions

381. The Bengal Secretariat Co-operative Society, the Bengal Secretariat Death Benefit Society and the Provincial Co-operative Bank located in Writers' Buildings, Calcutta, being private institutions should pay in cash to the Collector of Calcutta the electricity duty tax amounting to Rs. 0-13-6, Rs. 0-9-0 and Rs. 4-15-0 per month for credit to the appropriate head and then send copies of receipted challans to the Executive Engineer, Western Electrical Division, who is responsible for watching the receipts through a suitable Register. The proportionate cost of electric current charges paid by Government should, however, be recovered from these institutions by the Executive Engineer, Western Electrical Division, as hitherto done.

[Govt. of Bengal, Deptt. of Communication and Works (G. & B.), letter No. 4268-A. dated the 27th August 1937, to C.E. Bengal, Deptt. of Communication and Works. Dy. W.A.I./1140 and Govt. of Bengal]

P.W.Deptt. letter No. 8477-A., dated the 4th July 1936. Dy. W.A.I./913:—filed in Bl. W.A./39 of 1931-32, Vol. II].

F. Boundary between a Centrally administered area and a Governor's Province and between Governor's Provinces

382. All Charges relating to these boundaries should be shared by the parties concerned.

(Vide His Excellency the Crown Representative No. F. 31-Fed., II-37, dated the 18th January 1938, forwarded with Government of India, Finance Department, No. D. 509-F, dated the 9th February 1938, Dy. India 3670/BK. 1938, dated the 14th February 1938, filed in Ble. B.T.-17 of 1936-37.)

NOTE.—The share of the expenditure to be borne by the Centre is debitable to "35.—External Affairs".

(Vide G.I., F.D., No. D. 8350-F, dated the 27th November 1936, and U.O. Case No. 1070 of 1937-38, filed in Ble. B.T.-16 of 1936-37.)

NOTE 2.—The Provincial share of maintenance charges of the boundary pillars will be debitable to "50—Civil Works—Provincial—Miscellaneous".

(Vide B.G., F.D., Memo. No. 9871-F.B., dated the 22nd July 1938, Dy. No. W.M-1009, filed in Ble. B.T.-17 of 1936-37.)

Incidence of the Charges relating to the maintenance and demarcation of and dispute over, boundaries between Indian and Foreign Countries

383. The following principles should be adopted for determining the incidence of the charges:—

A. Between Foreign Countries and Indian Union (i.e. State or Centrally administered area)—

(a) *Maintenance*.—Half the maintenance charges should be borne by the Governor's Province, or the Centre, in the case of a Chief Commissioner's Province, as the case may be, the other half being recovered, as far as practicable, from the Foreign Country, failing which, the Foreign Country's share will be borne by the Central Government.

(b) *Demarcation and Disputes*.—Charges relating to demarcation of boundaries and boundary disputes should be borne by the Central Government subject to such recovery as may be made from the Foreign Country.

B. In cases where streams of other water-courses form the boundary and where the ordinary principle of median line applies, the Government concerned will bear the cost of maintenance of boundary line on its side. Where a separate set of survey marks is maintained by each of the two Governments on its side, the cost of maintenance of the survey marks should be borne by the Government concerned.

NOTE 1.—The orders in A and B above have effect from the 1st April 1941.

NOTE 2.—In the case of Bhutan, the share of the Bhutan Government for maintenance and demarcation of boundaries under paragraph A(a) and (b) will be borne by the Central Government until further orders.

NOTE 3.—In the case of Nepal the orders in paragraph A (a) will be subject to special working arrangements regarding which separate orders will be issued.

(G.I., External Affairs Department, Memo. No. F. 710-X/39, dated the 5th May 1942, Dy. India 890/W.M. 286, dated the 9th May 1942, filed in Ble. TK/70 of 1940-41.)

Demarcation of audit functions between the staff of the Commercial Audit Branch and the staff belonging to the offices of the Civil Accountants General with regard to the audit of "works expenditure"

384. The term "works expenditure" is held to mean only outlay on such construction as ordinarily comes within the scope of the Public Works Department. Construction work of a nature peculiar to a commercial or industrial concern, such as installation of plant and machinery, would not be considered as "works". Likewise, specialised operations peculiar to the concern e.g., those on Plantations in the Cinchona Department, should not be considered as works even though the expenditure involved is chargeable to Capital.

The criterion on which the responsibility for audit will be allocated will not necessarily be the agency employed to carry out the work. There will also be no objection to the Commercial Audit Branch conducting the local audit on the request of the Accountant General, while the latter conducts the central audit.

There will be no particular difficulty in demarcating audit functions except in border line cases. Such cases can always be settled by discussion with the Civil Accountant General. Generally in discussing such border line cases where construction of and additions and alterations to a residential building is involved, the Accountant General should be asked to conduct the audit as questions of rent assessment and rent recovery will arise sooner or later.

At the beginning of every year after capital outlay has been voted for commercial concerns, the head of the department should furnish adequate details of the expenditure to be incurred during the year to the Accountant General and the Commercial Audit Officer to enable them to decide who will be responsible for the audit.

(A.G.'s No. 586-Admn.-N/KW./1588-28, dated the 3rd April 1930, Dy. Adg. 39 and G. of I., F.D., No. D/2376-F, dated the 17th April 1930, Dy. G.I. 76.)

Elimination of fractions of a rupee in totals of Contractor's Bills, etc.

385. Whenever fractions of a rupee occur in the totals of contractor's bills, or in the case of works or supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than half a rupee may be disregarded and half a rupee and over may be taken as a rupee.

[G. of I., F.D., No. 388-A., dated the 20th May 1921 (G. I. 116), and B.G., P.W.D., Circular letter No. 2654—60-A., dated the 8th July 1921, Dy. G.B. 2735.]

The deductions on account of value of materials supplied to contractors should also be expressed in whole rupees in the bills concerned, so that the net payments may be made in whole rupees.

(*Vide* A. G. B's. Circular letter No. W.A./1261-A., dated the 5th November 1923.)

Elimination of pies from Rent Accounts

386. Government of Bengal have accepted the principle of elimination of pies from the assessment and recovery of rents in all cases including

rent for water supply, sanitary and electrical installations, whether recovered in cash or deducted from the salary bills. All assessments and recoveries are to be made to the nearest anna.

(B.G., P.W.D., No. 3033-A., dated the 10th July 1922, to Accountant General, Bengal, Dy. G.B. 3329.)

Employment of peons for Sectional Officers

387. Superintending Engineers are authorised to sanction the entertainment of a temporary peon for each sectional officer provided they first satisfy themselves that the services of a menial are absolutely necessary in the interest of the public service in connection with works under their control. The cost is chargeable to "regular" or "work charged" establishment according as the nature of the duties fulfils the particular conditions laid down by the Government of India in their Public Works Department, No. 121 A. G., dated 22nd January 1920, for the classification of such establishments (*vide* also Rule 223 of the Bengal Financial Rules).

(B.G., P.W.D., letter No. 4-8-E.E., dated the 22nd April 1920, to Superintending Engineers, received with B.G., F.D., No. 8455-F., dated the 20th May 1920, Dy. G.B. 1519.)

Hire and other charges for use of Irrigation Department tools and plant by contractors and others

388. Ordinarily tools and plant lent to persons other than contractors shall be charged for at a certain percentage of their cost and the Superintending Engineer will fix the details of the amount to be charged. Loan of plant to contractors will be free of hire and the Superintending Engineer will decide what tools and plant will be issued to the contractors. The hirer or the contractor to whom the tools and plant are lent will be held responsible for all charges for carriage and protection of tools and plant lent to them and for making good any damage done to them whilst in their possession.

The above rule takes effect from the 1st July 1933.

(B.G., Irrigation Department, letter No. 1359-I.A., dated the 4th July 1933, Dy. G.B. 3582-W.M.-730.) 388-A. 76.

Erection of statues, busts, tablets, or other memorials in Government buildings

389. Previous sanction of Government is required to the erection of statues, busts, tablets or other memorials in Government buildings.

(B.G., P.W.D., No. 3051-B—3052-B, dated the 27th August 1934, Dy. G.B.-6234—W.A.I.-916.)

Extra payment for work inside Jail Buildings

390. The practice of making any extra payment to contractors over the estimated cost of work inside Jail Buildings on account of loss of labour and other inconveniences, has been discontinued altogether. The contractors are acquainted with the conditions under which they will have to do such works and the consequent disadvantages which they will suffer from. Their tenders will then cover all considerations for loss of time and labour for such works.

(C.E., P.W.D. letter No. 6007/11A, dated 8th December 1934 to all Superintending Engineers received with B.G., P.W.D. letter No. 1873A, dated 2nd April 1935, Dy. G.B. 475/W.A.I.-40, Bundle W.A./39 of 1931-32.)

Government House at Barrackpore—Management of.

391. The Circuit House at Barrackpore together with staff quarters and other buildings appertenant thereto and the gardens thereof has been declared to be the official residence of the Governor of Bengal with effect from the 1st April 1937, the management of which vest in the Military Secretary to His Excellency the Governor.

[B.G., Home (Political) Department letter No. 9358-P., dated the 28th July 1937, to the Military Secretary to His Excellency the Governor, received with B.G., Department of Communications and Works, Buildings Branch Memorandum No. 3230-B., dated the 6th August 1937, Dy. W.A.I.944.]

Glass panes sky lights—Replacement of

392. An exception to paragraph 272 of the Bengal Financial Rules, Government have now decided that broken panes of glass in sky-lights which form an integral part of the roof of a building may in view of the difficulty of access thereto by the occupants of the building, be replaced when necessary, even in the intervals between periodical repairs by the Public Works Department and the cost of replacement charged to the estimate for annual repairs to the buildings concerned.

(G.B., C.W.D., Circular No. 2553-A., dated the 6th April 1938, Dy. T. M. 197, dated the 28th April 1938, filed in Bundle T.M./9 of 1937-38.)

Renewal of glass panes broken in the operation theatre of a Government hospital.

393. Glass panes broken in the operation theatre of a Government hospital, no matter by whose fault, should be replaced by the C. & W. Department (C. & B.) without delay, whenever necessary in the interval between annual repairs and the cost charged to the estimate for annual repairs to the building concerned.

[B.G., C. & W. Department (C. & B.) No. 1310-A, dated the 13th March 1943, Dy. WA.I/2698-Bundle WA/39 of 1931-32, Vol. IV.]

Inspection of Divisional Offices, Sub-Divisional Offices and Sectional Officer's Offices

394. (i) Superintending Engineers must inspect the Divisional Offices as enjoined in paragraph 66 of the Public Works Department Code, 10th Edition, at least once every year and also besides this, whenever serious delays and other matters calling for attention occur. If during an inspection the Superintending Engineers find that there is inefficiency in the offices subordinate to the Divisional offices they should take the opportunity of inspecting those offices and ascertain the cause thereof.

(ii) The Executive Engineers must inspect the sub-divisional officer's offices at least once a year, and about a month before their inspections the offices should be inspected by the Divisional Accountant under the orders of the Executive Engineer, in accordance with paragraph 24 of the Central Public Works Account Code. The Executive Engineers must also inspect the Sectional officer's offices whenever they find inefficiency of which it is necessary to ascertain and remove the cause.

(iii) The Sub-divisional officers should inspect the Sectional officer's offices under them at least once every year.

The main object of these inspections is to find out the difficulties the subordinate officers have in carrying out their work efficiently, i.e., in the best, quickest and easiest manner, and to instruct them as to how the difficulties may be surmounted.

(*Vide* B.G., Irrigation Department, Circular No. 2-I., dated the 5th March 1924, Dy. G.B. 13312.)

It has been decided by Government that all the Public Works Divisional offices should be inspected regularly every year by the Superintending Engineers concerned.

(B.G., P.W.D. No. 223-T.A., dated the 2nd November 1936, Dy. G.B. 11538/W.M.-1879, dated the 4th November 1936.)

NOTE.—Unless faults are discovered as a result of the absence of inspection, the failure of an Executive Officer to inspect an office need not be mentioned in an Audit Report.

[B.G., C. & W.D. (C. & B.), letter No. 5366A, dated the 1st September 1938, Dy. G.B. 8528-W.A.I.-1346, filed in Bundle W.A./I-16 of 1937-38.]

It has been decided by Government that all the Public Works Department Sub-Divisional offices should be inspected at least once a year by the Executive Engineers concerned.

(*Vide* B.G., P.W.D. No. 3219-A., dated the 1st August 1932; Dy. G.B.-4324/W.A.I.-732, and Chief Engineer's (P.W.D.) Endorsement No. 3517-A, dated the 4th July 1936, Dy. G.B.-5263/W.M.-973.)

Higher Audit Activities

395. Works expenditure.—Reduction of Public Works staff should be suggested when the proportion of the cost of works to establishment varies even in adjacent districts having the same facilities for execution of works and when the percentage for the whole province is considerably in excess of the prescribed percentage for works of the Public Works Department.

Revenue and receipts.—Contributions recovered for services rendered should be scrutinized with the object of suggesting an increase in the amount of contributions where the cost of the services has risen since the contributions were fixed.

(Ar. G's. letter No. T./1168-Admn./345-29, dated the 24th August 1929, Dy. Adg. 560.)

Incidence of charges which are partly recoverable from private persons and partly borne by Government

396. Charges which are partly recoverable from private persons and partly borne by Government should, when the Audit Office is not in a position to check the distribution, be accepted in audit on a certificate of the competent authority to the effect that the amount charged to Government is correct.

(Auditor General's letter No. 448 Admn. I-163-34, dated 25th October, 1934, Dy. No. India 1447-TM 2216.)

Irregularities commonly noticed in Divisional Offices and measures for their remedy

397. In order that irregularities of the nature noted below, * may not occur in the Divisional Offices, the Chief Engineer, Bengal, Irrigation Department, has ordered that the Executive Engineers—

- (1) should not incur expenditure without a sanctioned estimate,
- (2) should not incur expenditure without a sanctioned tender,
- (3) should not incur expenditure without an allotment except in so far as the 10 per cent. rule applies from April to June,
- (4) should not spend money in excess of allotments,
- (5) should not send bills late in the year for payment,
- (6) should not pay bills submitted late,
- (7) should remove irregularities as soon as they occur,
- (8) should inform the Sub-Divisional Officers in writing when their allotments are,
- (9) should show allotments in the monthly progress report,
- (10) should show all liabilities in the monthly progress report,
- (11) should clear liabilities without delay,
- (12) should ask for an additional allotment, if required, but this does not mean that money can be spent in anticipation,
- (13) should not delay the settlement of contractor's claims,
- (14) should never withhold bills for work done because they are not covered by allotments,
- (15) should submit lump sum estimates for repairs in time for sanction before the end of March,
- (16) should attend personally at once to the irregularities disclosed in the monthly progress reports,
- (17) should report excesses over estimates by letter as soon as they are known,
- (18) should submit revised estimates promptly after excesses have disclosed themselves,
- (19) should not accept any tender which involves an excess of over 5 per cent. on an estimate without first obtaining the Superintending Engineer's approval in writing.

(Chief Engineer, Bengal, Irrigation Department's No. 4441—48-I./4479-I., dated the 6th August 1929 to Executive Engineers/A.G., Bengal Dy. G.B. 7973.)

Leases for fishery rights, etc., granted by Public Works and Irrigation Officers

398. As both long and short term leases, such as for fishery rights, sale of fruits and trees, road side lands etc. are watched through the Divisional Register of Rents, which is audited completely and carefully at the time of test audit inspection, it is not necessary to watch such recoveries by the audit office either through Part IV of the Works Audit

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- *(i) Rush of payments in March.
 - (ii) Liabilities incurred in excess of allotment.
 - (iii) Postponement of the payment of liabilities for an indefinite time.
 - (iv) Expenditure without sanctioned estimate.
 - (v) Expenditure without allotment.
 - (vi) Expenditure without accepted tenders.
 - (vii) Expenditure in excess of sanctioned estimate.
 - (viii) Outlay not supported by vouchers.

Register or through any other audit office record. It should however be ensured that a complete list of all properties *e.g.*, fisheries, fruit gardens etc., susceptible of yielding rent is maintained in the Divisional office in a Register in P.W.A. form No. 49, so that local audit undertaken under paragraph 697 of the Audit Manual may be done efficiently. The rent should be recovered in advance *vide* paragraph 194 of the Central P.W.A. Code. In order that there may not be any omission in the Divisional office of effecting recoveries in respect of the leases, the Divisional offices should certify half yearly that all leases have been entered in the Registers of Rents of Lands and Buildings, enclosing at the same time a complete list of leases granted in the preceding six months. This list properly checked with the copies of leases received in audit will constitute the basis of local check.

(C. C. A's. letter No. 301-Admn-N-46-32, dated the 25th February 1932, Dy. India-2065-WM-2574, Ar. General's letter No. 56-Admn-II-24-40, dated the 21st February 1940, Dy. WM/2592, dated the 16th February 1940, filed in Bundle WA/40 of 1931-32.)

Lease of land—Registration of

399. In the Irrigation and Waterways Department lease for one year only should be granted in cases when the annual rent of land does not exceed Rs. 5/- so that the question of registering the lease may not arise. In all cases of leases of immoveable property as defined in section 2(6) of the Indian Registration Act of 1905, (Act XVI of 1908) *i.e.*, fisheries, paraghats, Koylighats, etc., where the rent exceeds Rs. 5 or lease for more than a year is granted, the documents should be duly executed and registered by the tenants before they are given possession of Government properties. No lease should, in future, be granted without prior consultation with the Collector of the district concerned and that if the lease is for more than one year, the approval of Government should be taken. Grass, however, does not fall within the meaning of immovable property, and therefore grass leases need not be registered.

(B.G., C.&W. Department, Irrigation Br. No. 900/1, dated the 4th April 1939, Dy. WA-III/35-Bundle WA1/15 of 1934-35 and B.G., Department of Communication and Works, Irrigation Branch memo. No. 2457-9 of 1st December 1942, Dy. GB-16988-WAIII-1135, Bundle WA/39 of 1931-32, Vol. IV.)

400. Unless any statute or statutory rule specifically provides that an agreement must be executed for lease of land and buildings between Central and Provincial Governments by a formal deed in the manner prescribed in the statute or statutory rule, a formal lease deed between the Central and the Provincial Governments is not necessary from the legal point of view, if the terms of the agreement are clearly brought out in the correspondence exchanged between the Central and the Provincial Governments.

(Ministry of Works, Mines and Power letter No. 6403-WI/49, dated the 8th October 1949 to the Secretary to the Government of Madras, Revenue Department, Copy received with the Auditor General's Memo. No. 82-Admn/459-49 Dy. India 6479/O.A.D. 2172.)

Land—Use of—by the Civil Department for construction of a building

401. When a building is constructed by a Civil Department on land in charge of the Public Works Department from departmental funds with the sanction of Government in the Public Works Department, the land should continue to be borne on the books of the Public Works Department. Municipal taxes on such departmental buildings should be

assessed on their capital value only excluding the value of the land which has already been assessed along with the Public Works Department buildings. The departments concerned should therefore furnish the details of municipal assessments of their buildings to the Executive Engineers concerned for check in order to ensure that the land is not assessed twice.

(B.G., P.W.D. letter No. 8833-B, dated 30th October 1934, Dy. No. G.B. 9121—W.M. 1468, dated 10th November 1934.)

Lease of surplus lands of the Irrigation Department

402. Surplus lands of the Irrigation Department may, where this appears advantageous, be leased for periods of five years. 'Hats', buildings, ferries and fisheries (other than the Bidyadhari fisheries) will ordinarily be leased out for periods of one year only.

(B.G., Irrigation Department, No. 211-T.I., dated 16th June 1934, Dy. G.B. 3342-W.A.III-406.)

403. A lump sum fee equivalent to 30 times the usual annual license fee may where the party is willing be charged for the following specified petty works on Public Works Department lands appertaining to provincial civil buildings undertaken by local or corporate bodies—

- (1) Laying of pipes and cables.
- (2) Erection of poles.
- (3) Erection of water troughs and hydrants.
- (4) Erection of sign posts.
- (5) Construction of tube wells with drains and masonry platforms.
- (6) Linking up of surface drainage of private premises with P.W.D. road side drains.
- (7) Construction of Culverts.
- (8) Construction of Approach Roads and Culverts combined.

In those cases also where an annual fee is already being realised the system of a lump sum payment may be introduced provided that the parties are willing, but in these cases fresh agreements will have to be executed. These fresh agreements should take effect from the respective dates on which they are executed and the full lump sum equivalent to 30 times the annual fee should be realised without any deduction on account of the payments already made. In such cases the amount of lump sum licence fee should not be mentioned in the licence.

All agreements in cases where lump sum fee is taken should be registered.

(Government of Bengal, Department of Communications and Works, Buildings Br., letter No. 1579-B., dated the 10th April 1937, Dy. W.M.-137.) 403-A 11.2.37-80.

Exemption of fees for laying of pipe lines along, across, or under Provincial Roads

404. The undermentioned parties are exempted from paying fees for laying pipe lines along, under and across Provincial Roads, provided the Superintending Engineers have no objection to the proposed alignment of the pipe lines, but the ordinary agreement should always be taken. Except those where lump sum payments of rent have already been made in lieu of annual payments, the agreement already executed should be replaced by fresh agreements, without the rent clause, to be executed by the parties concerned at their own cost. No refund of fees already realised or due before 1st August 1938 should be made.

Insert the following as a new paragraph 403-A :—

Delegation of powers to the Superintending Engineers under the Irrigation and Waterways Directorate in respect of granting permission for laying of cables, erection of poles, etc.

403-A. The power of according permission for the following items of work over in, and/or under Government roads and lands within their respective jurisdictions :—

(i) Laying on cables underground.

(ii) Erection of poles for electric cables or wires (which include telegraph, telephone and power cables).

The terms and conditions on which permission may be accorded will rest on the discretion of the Superintending Engineer, according to the circumstances, but subject to the following conditions and safeguards :—

(i) Adequate provisions should be made in the agreement for future maintenance of all structures and for their removal if no longer required or if not maintained properly.

(ii) Works that may cause material alteration in a road or land should not be permitted.

(iii) Any concession which may afterwards restrict the development of any Government property should not be granted.

(iv) No permanent sanction should be granted for works on, under or over any land which may at any future time be required for and/or other purposes.

Provided that any or all of the above conditions shall not be imposed if they are incompatible with the provisions of the Indian Telegraph Act, 1885, in respect of laying of telegraph or telephone cables, wires, etc.

The scale of fees and/or rent to be levied will be determined by the Superintending Engineer according to the merits of each case having due regard to precedent cases provided that no rent will be leviable for the above works if done by the Indian Posts and Telegraphs Department, or across any street or canal or waterway of this Department if done by any Electric Supply Company licensed under the Indian Electricity Act, 1910, within the area covered by their licences.

A copy of the order permitting the petty works referred to above containing the conditions under which sanction is accorded should be submitted to the Chief Engineer and the Government for information.

In the case of large works of the nature indicated in paragraph 1 above costing Rs. 10,000 or over and also in the case of all other works, *e.g.*, laying of water, gas or drainage pipes, erection of water troughs, hydrants, tubewells (with drains and masonry platforms) and etc., previous sanction of Government should be obtained.

This has the concurrence of the Finance Department. *L*

1. Departments of the Government of India.
2. Departments of the Provincial Government.
3. District Boards.
4. Private persons including shop-keepers.
5. Commercial concerns.

The above decision for the exemption from the payment of fees shall not, however, affect the procedure whereby deposits are taken to ensure that the road surface should be properly restored after pipes are laid.

(B.G., C. & W. Department Communication Branch No. 8659-C, dated 1st August 1938, B.G., Finance Department No. 8965-F, dated the 14th September 1938, Dy. GB/9200-WM/1472-Bdl. WA-39 of 1931-32 and B.G., Department of Communication and Works (C. & B.) Communication No. 4932-C, dated the 16th September 1938, received with their No. 4948-C, dated the 16th September 1938, Dy. G-B-10005/WM-1560-Bundle WA/39 of 1931-32, Vol. III.)

405. The above orders are further modified to the extent that in future, no formal agreement need be taken from Government Department or local bodies for laying pipe lines along, across or under Provincial Road, a written undertaking with certain conditions, embodied in it, is sufficient. These undertakings need not be stamped or registered.

The concessions embodied above have been extended to the Union Boards. Municipalities have statutory powers in the matter of laying pipe lines, etc., under the Bengal Municipal Act, 1932 and no special orders of Government are necessary in their case.

The orders regarding concession granted to the Union Boards contained in paragraph 2 above have the concurrence of the Finance Department of the Government of Bengal.

(Bengal Government, Department of Communications and Works, Communications Branch, No. 2860-C, dated the 6th December 1939, received with Finance Department, No. 2658-F, dated the 15th December 1939, Dy. W.M.-2082, dated the 15th December 1939. Filed in bundle WA/39 of 1931-32 Vol. IV.)

406. The following fees noted against each item should be charged annually for licences in respect of the following works on provincial roads by private persons or companies other than commercial concerns, private associations etc.:

Nature of work	License fee to be charged
(1) Erection of posts other than signal posts or posts displaying warning to traffic.	Re. 1/- per annum per post.
(2) Construction of tube wells with drains and masonry platforms.	Re 1/- per annum.
(3) Linking up surface drainage of private premises with C. & W. Department roadside drains.	Re. 1/- per annum.
(4) Construction of culverts	As. -/8/- per annum per culvert.
(5) Construction of approach roads and culverts combined.	Re. 1/- per annum for each approach road and As. -/8/- per annum for each culvert.

The prescribed standard rates mentioned above are not mandatory but only indicate the minimum. A lump sum fee equivalent to 30 times the annual fee should, where the licensee is willing, be charged in lieu of the existing annual fee in the cases noted above. The licence fees in cases of commercial concerns, private association, such as pleaders' association etc., should be fixed in consultation with the local officer and the rate should be full economic rent, i.e., full rent at the rate prevailing in the locality for similar property.

A charge of 6 pies per square feet per month should be made for the temporary occupation of Government roadside land outside Calcutta for stacking bricks or building materials or for the creation of temporary stalls or structures. This will not apply to local bodies but to private persons or bodies.

(G.B., C. W. Department, Communication Branch No. 1695-C, dated the 4th July 1939, received with Finance Department No. 5615-FB, dated the 11th July 1939, Dy. WM/909, dated the 12th July 1939, and No. 1836 of 1939-40, filed in Bundle WA/39 of 1931-32, Vol. III and W.B.G., W. & B. Department No. 2224-C, dated 10th August, 1943-Dy. WA-1-802 filed in Bundle WA/39—Vol. V of 1931-32.)

Settlement of Government properties by private negotiations

407. In certain cases settlement of Government properties could not be made on account of open auction having failed. As this caused loss of Government revenues it has been decided that a suitable case where open auction fails settlement of Government properties may be made, if feasible by private negotiations, subject to the standing rules and orders.

[B.G., C. & W. Department (Irrigation) Memo. No. 533-I., dated the 1st April 1943, Dy. GB/532-WA-III/34, dated the 6th April 1943.]

Losses sustained by Government through fraud or negligence of individuals—Responsibility for

408. The following general principles have been laid down by the Government of Bengal and the Government of India:—

- (1) Every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money.
- (2) Delay in the investigation of any loss should be avoided as the Government servants who are concerned may qualify for pension and escape punishment. In such cases pensions should not ordinarily be sanctioned before a conclusion is arrived at as regards the Government servant's culpability.
- (3) Competent legal advice should be taken if resource to judicial proceedings is likely to be involved.
- (4) The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action.
- (5) Every endeavour should be made to recover the whole amount lost from the guilty persons.

408-A. - 11. 8. 29 - 102
(B.G., F.D., Memo. No. 3690-F., dated the 31st July 1929, Dy. G.B. 8214, and G. of I., F.D., No. 243-A., dated the 21st June 1929, received with Ar. G.'s No. 2816-G.B.L.-646-Admn.-27, dated the 11th September 1929, Dy. A.D.G. 599.)

Materials utilised by the Jail Department—Charges for the cost of

409. The Jail Department should be charged in all cases in which stores belonging to the Communication and Works Department are utilised by the Jails Department on departmental work.

Similarly the Communication and Works Department should be charged in respect of Jail manufactured articles supplied to that department at full market value as in the case of Departments of Government,

(Government of Bengal, Home Department, Jail Branch, letter No. 1379 H. J., dated 27th June 1939, to the address of the Inspector General of Prisons, Bengal, received with Finance Department No. 5600-F.B., dated 1st July 1939, Dy. W.A.I./769, dated 4th July 1939, Bundle W.A./39 of 1931-32, Vol. III.)

Payment of labourers employed on the Conservancy of the Calcutta Maidan

410. (1) All menial labour employed in connection with the Conservancy of the Maidan will be engaged on a daily basis but will be paid at monthly rates of pay for the days of actual work. In addition they will also be paid for all Sundays when they are not required to work normally. For working on Sundays whether during normal working hours or not and outside normal working hours on other days they will be paid overtime pay at the rate of as. 0-2-6 per job.

(2) The above menial labour will be paid through muster-rolls. The muster will be recorded on the roll on the days of actual work only. At the time of closing the muster-roll for payment an addition will be made of the number of Sundays for which wages are due under rule (1).

(3) All overtime wages will also be added to the wages calculated on the muster-roll in respect of all overtime work as in rule (1).

(B.G., P.W.D., letter No. 277-T.E., dated the 19th June 1933, Dy. G.B. 3297-W.A.I. 422.)

Grant of overtime pay to the plumbing mistries and self-propelled roller drivers and firemen employed in the City Division for working extra hours

411. The self-propelled roller drivers and firemen, and the plumbing mistries and plumbing coolies, when required to work overtime for not less than three hours on any one day, will be paid overtime allowance at the rate of half a day's pay. For the purpose of this rule the normal working hours of a day shall be taken to be six hours.

The staff will be engaged on a daily basis but will be paid at monthly rates through muster-rolls for the days of actual work. They will be paid nothing for Sundays, but if they are to work for full normal working hours, i.e., for six hours, on Sundays they will get their pay for those days and if they have to work overtime for not less than three hours on Sundays, they will get overtime allowance on those days also.

It will be the duty of the Sub-Divisional Officer concerned to satisfy himself personally that the overtime allowances granted in each case were really indispensable in the interests of the public service, but no separate certificate to that effect in each case will be required of him in addition to his signing the muster-rolls.

The rule will continue to be in force for so long as the rates usually allowed in the City Division to the staff in question are not materially increased.

(B.G., F.D., No. 10307-F., dated 22nd September 1937, Dy. G.B.-8312/W.A.I.-1375, dated 24th September 1937.)

Regularisation of losses to War Department property in charge of Civil Construction Agencies

412. Losses or damages to War Department stores or property in charge of Civil Construction Agencies may be categorised as follows:—

- (1) Loss or damage to buildings and other immovable property by fire, storm or any other similar cause.
- (2) Infructuous expenditure arising out of the abandonment of projects, premature termination of contract, etc.
- (3) Losses of stores and Tools and Plant other than those falling in Category (4).
- (4) Unavoidable losses during building and manufacturing operations, fair, wear and tear etc.

2. Losses of Categories (1), (2) and (3) above can be written off only by the competent financial authority of the War Department and such losses should after necessary investigation (see below) be intimated by the Provincial Governments (and not by the Superintending Engineers and Executive Engineers of Provincial P.W.D.) to the Chief Engineer of the command concerned, who will take necessary action for the writing off of the loss in accordance with the rules laid down in Defence Services Regulations/Government Orders.

As an exception, however, infructuous expenditure arising out of abandonment of projects as a result of the cessation of hostilities will be dealt with in accordance with War Department letter No. 9627/1/Q/Qr.W., dated 19th October 1945.

3. Losses falling under category (4) can be written off by the executive authorities of the Central and Provincial P.W.Ds. upto the powers vested in them for such losses in accordance with their departmental regulations. Losses exceeding those limits should be reported to the Chief Engineer of the command, who will obtain the sanction of the competent financial authority of the War Department for writing off.

4. Investigation of the losses of all categories and remedial or disciplinary action arising out of the investigation will be undertaken by the Provincial Governments in accordance with their rules and procedure.

5. The Civil Construction Agencies are authorities to use their own prescribed forms for dealing with losses.

[Government of India, War Department (Army Branch) letter No. 9601/71/1/E2-A, dated the 29th January 1946, Dy. Indis-6085/T.M.-II-759, dated the 18th February 1946, and Government of India, Ministry of Defence, letter No. 9601/71/1/E-2-S, dated the 2nd August 1949, Dy. Indis-2584/TL-II-1477, dated the 13th August 1949, filed in Administrative Approval Bundle, Vol. I.]

Permission to receive or pay out Cash by Divisional Accountants

413. Divisional Accountants should not be authorised, in any circumstances, to issue final receipts in Public Works Account form 3 (Bengal Financial Rules form No. 1) over their own signature, nor be required to receive or pay out cash save in certain exceptional cases.

(Ar. G.'s letter No. T-1087/Admn./400-28, dated the 24th August 1928, Dy. Adg. 573, and B.G., F.D., letter No. 4739-F., dated the 17th December 1928 to the Ar. G., Dy. Adg. 1908.)

Disbursements of cheques to contractors and receipts of petty sums of money during the absence of the Executive Engineer from Headquarters.

414. (i) The Executive Engineers should arrange to hand over all cheques personally to payees but the occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the Executive Engineer under Rule 19 of the Bengal Financial Rules. The delivery of contractor's cheques relating to outlaying sub-divisions may be entrusted to sub-divisional officers, on the responsibility of the Executive Engineer.

NOTE.—Crossed cheques should be more frequently used in the case of respectable firms and payees in outlying stations, if they have no objection to such payment.

(B.G., Communications and Works Department, No. 2599-A., dated 8th November 1939, recd. with Finance Department No. 2505-F., dated 30th November 1939, Dy. G.B. 12456/W.M.1924, dated 1st December 1939, filed in bundle W.A./39 of 1931-32, Vol. III.)

(ii) In the absence of the Executive Engineer, on tour, the sub-divisional officer at headquarters may be authorised to receive money-orders under the procedure laid down in Rule 2(6) of the Bengal Financial Rules. If, however, there is neither a sub-divisional officer nor any engineering subordinate officer at headquarters, the divisional cashier may, as a special case, be permitted to receive money during the absence of the Executive Engineer.

This has the concurrence of the Finance Department

(Bengal Government, C. & W. Department, No. 3918-A., dated the 17th June 1939, copy received with Finance Department Memo. No. 6451-F., dated the 22nd July 1938, Dy. GB-6197-WM 1011, filed in bundle WA-39 of 1931-32.)

Method of Accounting of private cheques in the P. W. Divisional Office; Cash Book

✓ 415. Auditor General has decided in consultation with the Government of India, Finance Department, that when Government agree to accept cheques of private individuals in payment of Government dues these should be treated as cash for all purposes and entered in the Cash Account in the ordinary way just like other cash transactions. When they are sent to the Bank for encashment, they should be shown in the disbursement column as remittances into the treasury. In order, however, to relieve the cash book of a large number of detailed entries in this respect the cheques may be initially entered in a subsidiary register in the form shown below and only the daily total of receipts and remittances entered in the cash Book. This register will also facilitate the watching of the clearance of these cheques. No change is however contemplated in the existing procedure of issuing provisional receipts when the cheques are received and final ones after their realisation.

(Auditor General's letter No. 321-Admn/285-45, dated the 19th April 1946, Dy. India-539/WM-222, dated the 18th April 1946, filed in Bundle, WA-39 of 1931-32, Vol. III.)

Register of Cheques.

S. No.	Date of receipt	From whom received	Name of the Bank cheque No. and date	Amount	On what a/c. to be credited	Date of despatch to the Bank	Date of adjustment
1	2	3	4	5	6	7	8

Divisional Officers Initials	Remarks
9	10

Procedure to be followed by an officer having a Cash Book in granting receipt in Bengal Financial Rule Form No. 1 to a subordinate who maintains no Cash Book

416. It has been decided by Government that rule 2(4) of the Bengal Financial Rules will apply when officers of the Communications and Works Department grant receipts direct to payers; but when receipts are granted under rule 2(5) of the Bengal Financial Rules, a single receipt in form No. 1 may be granted for any number of receipts in form No. 1-A received on a day from the same officer, provided the superior officer records the particulars of all receipts in form No. 1-A in the Cash Book and also notes the numbers of the receipts in form No. 1-A on the receipt form in form No. 1.

(Bengal Government, Finance Department, Audit Branch, No. 273F, dated the 2nd February 1940, Dy. WA-II/1914, dated the 5th February 1940, Filed in Bundle WA/39 of 1931-32, Vol. IV.)

Payment of coolies on Muster Roll by the Sectional Officers.

417. Payment to coolies on Muster Roll in the Mufassil may be made by the Sectional Officers.

[B.G., C. & W. Department, (C. & B.), No. 601-E, dated the 17th March 1939, Dy. WT-2311-Bundle, WA/39 of 1931-32, Vol. III.]

Prompt debit of the value of materials to contractors' accounts in respect of materials issued

418. At the instance of this office, the Local Government have issued orders to all Superintending Engineers instructing them to impress on the

Executive Engineers and Sub-Divisional Officers the necessity for prompt debit of the value of materials to contractors' account.

(B.G., P.W.D., Circular letter No. 748—54-A., dated the 8th February 1918, Dy. G.B. 7618.)

Procedure of work in the Divisional Offices

419. In order to ensure the smooth working of the accounts branch of the divisional offices and to prevent accumulation of work, hurried compilation, etc., the following instructions have been issued by the Local Government in the Irrigation Department to the Superintending Engineers concerned:—

- (1) Payment of bills between the 26th of a month and the 5th of the next month to be reduced to a minimum.
- (2) Contractors' Ledger to be posted from day to day.
- (3) Posting of the Registers of works for a month to be completed by the 15th of the subsequent month.
- (4) Contractors' ledger to be closed by the 20th of the subsequent month and agreed with the works abstracts.

(B.G., Irrigation Department, No. 1710—12-I.A., dated the 17th May 1922, Dy. G.B. 1284.)

Procedure for watching whether Government are not unwittingly committing themselves to a large project by undertaking a number of works of small magnitude

420. With a view to watching whether Government are not unwittingly committing themselves to a large project by undertaking a number of works of small magnitude but of the same type and having the same object, the Audit Officer should review the position or suggest a review of the position in proper time and, if it is found that Government are unwittingly committing themselves to a large project, should make adequate and suitable arrangements for the accounting and audit of the expenditure on the project in a manner commensurate with its magnitude and importance. For this purpose a register should be opened in each of the Audit Sections in W. A. D. and submitted to the Officer-in-Charge of the section. If at any time there be anything which should be brought to the notice of D. A. G., Works, the Officer-in-Charge should see that the register is put up to him for orders.

(Auditor General's letter No. 858-Admn. II—408—32, dated the 28th November 1932, Dy. India 1791—W.M. 1803.)

Railway Credit Notes and Warrants—Use of—on public service

421. The use of Railway Credit Notes on public service was discontinued from the 1st January, 1935 (*vide* Government of Bengal, Finance Department memo. No. 6189-6208F., dated the 24th August 1934). Sanction has, however, been accorded, as a temporary measure to the issue of Credit Notes by the Sub-Divisional Officers in charge of Road Development works in Mufassil in payment of Railway charges for consignment of road materials including coal.

(Government of West Bengal, C. & W. Department, Accounts Branch, Memo. No. 609A, dated the 17th March 1949.)

Roofs and rain water pipes—Clearance of

422. The work of clearing roofs and rain water pipes of non-residential Government buildings should always be carried out by the Public Works

Department and the cost met from the repair grants of the buildings concerned.

(B.G., P.W.D. Circular No. 1A, dated 30th January 1935, Dy. G.B. 948/W.M. 144 of 1935-36, Bundle W.A./39 of 1931-32.)

Register of electric installations

423. No separate registers of electric installations need be maintained. The detailed information regarding the installations, i.e., (i) the name of the building, (ii) number of fittings (lights and fans), (iii) capital cost and (iv) year of erection, should be shown against the particular building in the Register of Buildings maintained by the Buildings Divisions of the Public Works Department.

(B.G., P.W.D., No. 144-T.A., dated the 18th June 1931, Dy. G.B. 2808—W.A.-IV/342.)

424. The supply of table fans in the residences of Government officers at Government cost is prohibited. All previous supply of table fans and such other portable fittings in Government residences at Government cost when they become worn out or otherwise prove unsuitable for use, should be withdrawn and not replaced at Government cost and the Capital value of the whole installation adjusted accordingly.

(Government of Bengal, Department of Communications and Works, Buildings Branch letter No. 1464-B., dated the 7th April 1937. Dy W.M.-104.)

*Supply of electric heaters and water heaters at Government cost—
Classification of*

424A Electric heaters and water heaters which are fixed to the walls, floors or ceilings of Government Buildings should be classified as fixtures and provided by Government, the cost being added to the capital cost of the electric installation for the purpose of calculating house rent under Fundamental Rule 45-A or electric rent under Fundamental Rule 45-B, as the case may be, and the portable heaters or water heaters which obtain their electrical energy by means of a moveable plug in a socket in the wiring system should be classed as furniture, but their supply (a) in Government residential buildings must be governed by paragraph 433 of this Manual and (b) in Government non-residential buildings, by Rule 3, Appendix 3 of the Bengal Financial Rules.

[B.G., Communications and Works (C. & B.), Building Branch, No: 4835-97-B., dated the 6th September 1938, received with their No. 4909B., dated the 6th September, 1938, Dy. G.B. 9096/W.M. 1619, Bundle WA/39 of 1931-32.]

425. "Portable" heaters or water heaters which obtain their electrical energy by means of a moveable plug in a socket in the wiring system should be classified as furniture and that other electric heaters or water heaters which are fixed to walls, floors or ceilings of Government buildings should be classified as fixtures.

(G. I., Department of Labour No. B 16, dated the 31st May 1938, to the Government of Bengal, Finance Department and Crown Finance Officer, No. 134-A/38, dated 23rd June 1938, Dy. India 905/W.M.-822-Bundle W.A./39 of 1931-32, Vol. II.)

426. The supply and maintenance of electric table fans, table lamp and other moveable electric appliances in non-residential Government

buildings borne on the books of the Communications and Works Department (C. & B. Branch) should remain a service of that Department, the cost being debited to the head "50.—Civil Works (Provincial)" such appliances should not be paid for from the contingent grant of the offices concerned.

[B.G., C. & W. Department (C. & B.), No. 775-B, dated the 3rd April 1939, Dy. WM/169-Bundle WA/39 of 1931-32, Vol. III.]

Liability of Contractors on account of (a) pay of Departmental drivers and firemen of road rollers and (b) hire charges of such road rollers.

427. The following principles should be adopted in respect of recovery of wages of Drivers and Firemen of departmental road-rollers lent to contractors for use on Government works:—

- (i) Rollers belonging to the Works and Buildings Department may be issued to contractors either on hire or free of hire-charges for use on Government works entrusted to such contractors according to stipulations in the contract in this regard. Drivers and firemen's wages will have to be paid separately in either case by the contractors.
- (ii) Rollers issued to contractors must remain in charge of the Departmental Drivers throughout the period they work under the contractors.
- (iii) Rollers issued to contractors are to work for 6 days in the week with stoppage of work on the seventh day for general cleaning and petty repairs. Contractors are to pay for hire charges (when leviable under terms of the contract) as well as for the wages of the Drivers and Firemen for the whole week.
- (iv) When a roller issued on hire gets out of order (due to no fault of the contractor) and requires major repairs, the contractor shall be exempted from paying for both the hire charges and the wages of the Drivers and Firemen, such exemption being allowed on specific orders of the Executive Engineer indicating the period of exempting from payment of the above charges and the reasons thereof. In all other cases of stoppage of a roller, contractors shall be liable to pay for both hire charges and for Drivers and Firemen's wages.

2. The Executive Engineer of the Works and Buildings Department should make specific stipulation to this effect in the contracts.

(Government of West Bengal, Department of Works and Buildings, Memo. No. 1585/1-A, dated the 4th August 1949, Dy. WA-II/810, dated 18th August 1949, in Bundle, WA/39 of 1931-32, Vol. V.)

Recovery of actual costs incurred in connection with design and advisory work for Commercial Departments of the Central Government and the Provincial Governments

428. All costs incurred by the High Commissioner for India, London, in respect of design and advisory work for Commercial Departments of the Central Government and the Provincial Governments should be charged to the authority concerned. This procedure should be adopted whether the work is performed by the technical staff of the High Commissioner or by outside consultants. The charges will relate only to design and advisory work and will have no reference to questions of design and general advice which may be incidental to inspection and contract work.

These orders will have effect from 1st April 1933.

(G. I., I. and L. Department, letter No. S-482, dated 20th February 1933, copy received with Auditor General's No. 384-Ac.-65-33, dated 6th March 1933, Dy. India 2475-Bk. 972.)

Re-audit of past transactions between two Governments

429. Article 251 of the Account Code, Vol. IV, lays down that an error affecting the revenue and expenditure of different Governments should be corrected by transfer in all cases as soon as the error is discovered. The question of settling a time-limit upon the re-audit of past transactions between Governments having been raised, it was generally agreed in the conference of the Financial Representatives, held in November 1929, that a limit of three years counting from the date on which a mistake was discovered, should be accepted with the proviso that it might be exceeded in really special cases. The decision reached in the conference is to be regarded only as a convention rather than a rigid rule. Such re-audits should not be undertaken without a special authorisation in which both the administration and the Auditor General should concur. As regards claims against other Governments extending beyond a period of three years, the Local Governments may either forego them or settle them in consultation with the Governments concerned.

(C.C.A.'s letter No. T.-222/Ac.-368-29, dated the 14th May 1930, and No. 1169-Ac./K.W.-368-29, dated the 17th September 1930, Dy. Adg. 157 and Dy. Adg. 580.)

NOTE.—In consultation with the Government of India the Auditor General has held that for purposes of audit the convention referred to in the above paragraph should be considered as continuing to be in force even under the present constitution until explicitly denounced by the Central or any Provincial Government.

(Ar. Gl. No. T. 50-Ac./74—38, dated the 30th April 1932, Dy. India 333/T. M. 237, dated the 4th May 1933.)

Responsibility of the Divisional Accountant in regard to the establishment pay bills

430. The establishment pay bills should be prepared not in the cash but in the Accounts Branch of an Executive Engineer's Office. Even if the bills are prepared by the cashier on account of the paucity of staff both the office and fair copies of these must be checked by the Divisional Accountant, who should initial them as an evidence of the check exercised by him. Although the Executive Engineer himself is held responsible for checking the bills in the manner prescribed in S.R. 47 and 49 of the Bengal Financial Rules, he must be helped by the Divisional Accountant in the discharge of these responsible duties. It was not the intention of the B. G. F. D. Circular Nos. 791-F, dated the 21st February 1928 and 3014-F, dated the 28th June 1929, to relieve the Divisional Accountant of all responsibilities in the matter. On the contrary, the Accountant is the officer, who is primarily responsible for the correctness of the bills prepared either by himself or under his supervision without, however, affecting the Executive Engineer's existing responsibility.

(B.G., P.W.D., letter No. 2985-G., dated the 17th July 1933, Dy. G.B. 4213-W.M 897, filed in Bundle W.I. 29 of 1930-31.)

Responsibility of Sub-Divisional Officer in regard to Cash

431. Sub-Divisional Officers will themselves handle and be responsible

for cash of their respective Sub-Divisions. It will not, therefore, be necessary for the Sub-Divisional clerks to furnish security.

(B.G., P.W.D., No. 8416-G., dated 27th July 1935, Dy. G.B.-5029-W.M.-1121.)

NOTE.—When it is necessary to fetch money from the Treasury or Sub-Treasury, the Sub-Divisional Officers should follow the instructions, contained in note 7 under Bengal Financial Rule 34.

If it is necessary for a clerk to handle money in any circumstances when the Sub-Divisional Officer cannot himself be responsible for it, the clerk should be required to give the security deposit in accordance with the rules.

(B.G., P.W.D., No. 181 T/G., dated the 14th September 1935. Dy. G.B. 7175 O.A.D. 801.)

Responsibility of Executive Officers in respect of expenditure of Government Money and Collection of Government dues

432. In the assessment and collection of amounts due to Government the primary responsibility is that of the Executive. Even when the Auditor General is required, under Rule 12 of the Auditor General's Rules, to audit receipts, this responsibility of the Executive is not affected or transferred. The ordinary function of the Accounts and Audit Department in relation to Government receipts is confined to seeing that the amounts collected are properly brought to account in Government books. An Audit and Accounts Office cannot be held responsible for the assessment or collection of Government revenue.

In the matter of expenditure of Government money, the Audit and Accounts Department is responsible for seeing that the expenditure is regular and proper and that the system of accounts is such that, provided the facts recorded in original documents are true, there can be no loss of Government money. But the administrative and executive officers must always remain responsible for the correctness of facts in the original documents.

(G. I., F. D. Memo. No. D.-7711-F., dated the 13th October 1934, Dy. No. India 1517-T.M.-2286.)

Responsibility of occupants of Government residences who use or permit the use of private electric fittings and apparatus

433. Occupants of Government residences provided with electric installations, who use or permit the use of private electric fittings and apparatus not supplied by Government—such as table lamps, table fans, kettles, irons, toasters, cinematograph apparatus, etc., will be held responsible for any damage that may thereby be caused to a Government electric installation and/or to the structure of the residence and in the event of Government being put to extra expense as the result of such damage, the cost of making good the damage will be recoverable from the occupier of the building concerned. They are further advised not to connect up with an electric installation any electric heaters (whatever the consuming capacity) nor any other kind of private electric fitting which consumes more than 500 watts of electrical energy without prior approval of the Executive Engineer of the Electrical Branch of Communications and Works Department.

(B.G., P.W.D., No. 1615/62-B., dated the 4th April 1936, received with B. G., C. & W. D., No. 4909-B., dated the 6th September 1938, Dy G B. 9096/WM 1619, Bundle WA/39 of 1931-32.)

Revenue—Power of the Government of India to waive

434. The authoritative opinion on the question whether the Government of India have any power to waive revenue which it is authorised to levy under a statute is to the following effect:—

- (1) If the provisions of the statute regarding the raising of revenue are purely permissive, Government have the requisite authority to refrain from raising such revenue where they think fit.
- (2) If, however, the provisions are mandatory, Government's power would depend upon whether the statute does or does not provide for exemptions. If it does not, Government have no power to waive the revenue; but if it does, then Government's power be regulated by the actual wording of the provisions relating to exemptions.

(G. of I., F. D., Res No. D./1200-B., dated the 18th June 1930, Dy. G. I.-171.)

Rush of expenditure in March

435. The following instructions have been circulated by the Government of Bengal with a view to obviate rush of payments in March:—

- (1) Prompt payments to be made for work done.
- (2) An unduly large portion of the value of work done not to be held over for payment in final bill in March.
- (3) Work done in March should ordinarily be paid in April.
- (4) Grants should be surrendered and not attempted to be utilised.
- (5) Surrenders should be made freely in time so that there may be no delay in making final allotments.

(B.G., P.W.D., Circular letters Nos. 145-49-T.A., dated the 26th May 1914, to all Superintending Engineers, copy received with B.G., P.W.D., Memo. No. 6710-A., dated the 14th December 1914, Dy. G.B. 7024.)

- (6) The Superintending Engineer should be able to foresee what amount allotted to end of December will not be spent to end of February and be thus able to surrender such amounts by 15th January.
- (7) Submission or payment of bills for materials not received is strictly forbidden.
- (8) Purchase or issue of materials from stock which cannot be used on works for a considerable time, should not be made during the month of March.
- (9) All adjustments for value of materials should be made during the month in which such issues are made.
- (10) All adjustments of a fictitious nature made for the purpose of utilising grants are strictly forbidden.
- (11) Cheques should not be drawn at the end of the year unless it is intended and unless it is fully expected that they will be made over to the payees at once.
- (12) Payments on hand receipts, *i.e.*, prior to receipt and check of detailed bills should be discouraged, especially at the end of the official year. (Part payments on hand receipts are not prohibited but merely discouraged.)

- (13) Absence of vouchers in the case of the accounts for February and March is very marked. Vouchers should be submitted within a fortnight or so after the submission of the accounts.

(B.G., P.W.D., No. 4124-28-A., dated the 12th July 1917, to all Superintending Engineers/4237-A., dated the 19th July 1917, to Accountant General, Bengal, Dy. G.B. 2597, and Nos. 6245-49-A., dated the 13th November 1917, to Superintending Engineers/6252-A., dated the 13th November 1917, to Accountant General, Bengal, Dy. G.B. 5251.)

✓ 436. Works done upto the end of February should be measured up and paid by the 15th of March next each year, and works done in March should be paid for during the next year to avoid the two-fold difficulties experienced by the Executive Engineers, *viz.*—

- (I) in partially withholding payments for works done to keep the expenditure within the Budget allotment, and
- (II) in making full payments for the works done although the expenditure may exceed the Budget allotment,

both of which are objectionable.

(B.G., P.W.D., No. 4904-A., dated the 12th November 1921, to the Superintending Engineer, Northern Circle, received with B.G., P.W.D., No. 5328-A., dated the 7th December 1921, Dy. G.B. 3903 in Bundle No. W.I. 24 of 1920-21.)

NOTE.—The Government of Bengal in the Irrigation Department with the concurrence of the Finance Department, have also ordered that the procedure laid down in this paragraph should be followed in future in the Irrigation Department.

(B.G., Irrigation Department, No. 551-552-I.A., dated the 1st March 1937, Dy. G.B.-17706/W.A.-III-2138, dated the 3rd March 1937.)

NOTE.—Government are satisfied that there are special circumstances existing in the Western Electrical Division which justify a departure from the procedure laid down in the above paragraph.

This has the concurrence of the Finance Department.

(Government of Bengal, C.W.D. No. 3830-A., dated the 24th June 1938 received with Government of Bengal, Finance Department No. 9954, dated the 23rd July 1938, Dy. G.B. 6218/W.A. II-814, Filed in Bundle WA/27 of 1937-38.)

437. Government invite attention to the instructions issued in B.G., Nos. 145-49-T.A., dated 26th May 1914, and No. 4124-28-A., dated 12th July 1917, regarding the rush of expenditure during the month of March, and observe that heavy disbursements in March still continue. Such payments are generally due to the fear that sufficient money will not be available in the following year to continue the work in progress. To remedy this Government impress upon the Superintending Engineers and Officers subordinate to them—

- (i) that it may be taken as certain that money for works in progress during March will always be available in the following year;
- (ii) that works in progress are given priority over new works;
- (iii) that no attention should be paid to the date 31st March, so far as the carrying out and paying for works is concerned, and
- (iv) that the rush of expenditure in the month of March must be definitely stopped.

In future serious notice will be taken of irregularities in payments during the month of March if payments, wherein such irregularities occur, are made with the intention that they should be effected before the 31st March.

(B.G., P.W.D., Nos. 23—26-T.A., dated the 10th September 1926, to Superintending Engineers/Accountant General, Bengal, Dy. G.B. 5203)

438. Serious notice will be taken in future in cases where money not required for immediate disbursement is drawn from treasury in March to prevent lapse of grant in contravention of Rule 317 of Bengal Financial Rules.

(B.G., F.D., Circular No. 1-T.F., dated the 27th May 1915, received with B.G., No. 59-T.F., dated the 27th May 1915, Dy. G.B. 2122.)

439. Heavy disbursements at the end of the year undoubtedly lead to waste of public money because the officers do not have the necessary time to exert a proper check, and because work done at the last moment is generally of an inferior nature. Such payments are generally due to—

- (i) The impression that if funds allotted are not spent in full during the financial year, explanations will be called for.
- (ii) The impression that as much money must be spent as possible out of the total grant.
- (iii) The practice of stopping works in March and commencing again after considerable delay when allotments are subsequently made (the 31st March each year being considered as a barrier dividing one year's work from the next), entailing consequent loss of a large portion of the working season.

To remove these difficulties—

- (i) The disbursing Officers are authorised to continue incomplete works from one year to another without a stoppage, limiting the monthly expenditure in the new year to 10 per cent. of the normal requirements until final allotments are made.
- (ii) Provisional allotments will be placed at the disposal of the Superintending Engineer in the month of April as soon as the grants have been voted by the Council in order to cover the expenditure incurred during the early portion of the financial year up to the time when the annual allotments are made.

The outlay of the year should be regularised as follows:—

From April to June, 10 per cent. per month on provisional allotments.

From April to June— Any higher percentage after final allotments have been given.

Up to December not less than 60 per cent.

Up to January not less than 70 per cent.

Up to February not less than 85 per cent.

Up to March not less than 100 per cent.

Any officer who does not spend 60 per cent. of his allotments by the 31st December shall have the unspent balance withdrawn. Likewise if the expenditure in January does not reach 10 per cent. and in February 15 per cent., the balance must be surrendered. These orders will also apply to sums not allotted by Superintending Engineers.

(B.G., Irrigation Department, No 5930-40-I.A./5942-I.A., dated the 18th October 1924, to Superintending Engineers/Accountant General, Bengal, Dy. G.B. 5186.)

440. The following instructions should be borne in mind by Superintendents in future while carrying out scrutiny of rush of expenditure in March in W. A. sections with reference to paragraphs 466 and 467 of the Audit Manual:—

Superintendents of sections will at the time of current review of audit of monthly accounts for March, scrutinize the expenditure in the light of paragraph 466 Audit Manual and paragraph 218 (VI) of the W. A. D. Manual and report the results of the scrutiny to the Gazetted Officer in-charge by the 15th May each year, through a Register in the subjoined form.

All items in which there is an apparent rush of expenditure in March as compared with the previous 3 months should be reported to the Superintending Engineer concerned by the 25th May with a request that the results of his examination be communicated to Audit Office by the 25th June.

If the reply of the Superintending Engineer indicates that there is a *prima facie* case for pursuing the matter, the case should under orders of the Accountant General be subjected to further investigation and if so ordered by the Accountant General, entered in the Register of Financial Irregularities (*vide* A.G.'s Order dated 17th January 1935 on the Inspecting Accountant's remarks—Batch No. 19, dated 2nd January 1935, read with Office Order No. 145, dated 6th March 1939.)

Form of Register

- 1 Name of Division.
2. Number of cheques issued in March and amount thereof.
3. Number of cheques issued during the last 5 working days of March and amount thereof.
4. Average amount of cheques issued during the previous 3 months of the year.
5. Percentage on the amount of cheques in March on the amount for the last 4 months.
6. Percentage of the amount of cheques issued during the last 5 working days of March as compared with that during the whole month.
7. Average number of cheques and amounts remaining unpaid at the end of previous 3 months.
8. Number and amount of cheques remaining unpaid at the end of March.
9. Individual irregularities indicative of rush of expenditure.
(O.O. No. 352, dated the 30th January 1935.)

Schedule of rates—Revision of

441. When any rate in the printed schedule of rates varies, a correction should be at once inserted in the schedule of rates recording the new rate, after it has been approved by the Superintending Engineer. If this variation represents more than 10 per cent. increase in the rate, the same should be forwarded by the Superintending Engineer to the Chief Engineer for his approval. When more than 10 per cent. of the items in the schedule of rates are found to have been corrected the schedule of rates should be reprinted.

In order to safeguard against the sale of unauthorised copies of the schedule of rates to the contractors or to the public, henceforth the schedule of rates should be made available to the contractors or to the

public only from the offices of the Executive Engineers of the Irrigation Branch.

(Vide Chief Engineer, Irrigation, letter No. 2845 (3)-C-I, dated 2nd November 1939, Dy. G.B. 11463/W.A.-III 865, filed in Bundle H.A. 33 of 1933-34.)

Rules regarding the sale of Government properties through the agency of an Auctioneer

442. 1. The Executive Engineer will settle the conditions on which the Government properties are to be sold and the Auctioneer will have to accept those conditions in writing before his offer is accepted.

2. The Executive Engineer shall not recognise the purchaser. The Executive Engineer shall recognise the Auctioneer with whom all transaction will be done

3A. On the sale of moveable properties the Auctioneer shall send to the Executive Engineer the full purchase money within two days of the auction. On receipt of the full purchase money the Executive Engineer shall issue permit order to Auctioneer who may then authorise the purchaser to remove the articles sold within such time as may be specified by the Executive Engineer in the permit order.

3B. On the sale of immovable properties, such as buildings, etc., the Auctioneer shall within 3 days send to the Executive Engineer the full purchase money together with security deposit of 10 per cent on the purchase money. On receipt of the full purchase money and the security deposit Executive Engineer shall issue permit order to the Auctioneer who may then authorise the purchaser to dismantle and remove the articles sold.

4. The Executive Engineer shall hold the Auctioneer responsible for (a) complete demolition of the building or structure so sold including the foundation, (b) clearing the materials thereof, (c) refilling the foundation trenches and (d) dressing the site properly within such time as may be fixed by the Executive Engineer prior to the sale.

5. The Auctioneer shall, prior to the expiry of the last date fixed by the Executive Engineer as aforesaid, report to the Executive Engineer, that the terms specified in paragraph 4 hereof have been duly complied with.

6. On receipt of the above report the Executive Engineer shall inspect the site and if he finds that the terms as specified in paragraph 4 hereof have been fully complied with he shall issue a certificate to that effect to the Auctioneer.

7. On receipt of the certificate aforesaid the Auctioneer shall submit for payment his bill for commission together with the advertisement charges, etc., along with the certificate as mentioned in paragraph 6 hereof to the Executive Engineer who will then refund the security deposit (without any interest) and pay the Auctioneer's bill.

8. In the event of the Auctioneer neglecting or failing to comply fully with the terms as mentioned in paragraph 4 hereof within the fixed time the purchase money and the security deposit will be forfeited by the Executive Engineer and the building or structure or any part thereof standing or any material thereof lying on the site shall become the property of the Government and the Executive Engineer shall have the power to resell such building or materials and the Auctioneer shall have no claim whatsoever on the proceeds of such re-sale.

9. The Auctioneer shall hold the Executive Engineer indemnified and harmless against any claim for damages, etc., in the event of any dispute between the Auctioneer and any other party with whom the Auctioneer may have any transaction regarding the sale of the structures or demolition thereof.

[B.G., Communications and Works (C. & B.) Department, Memo. No. 4145-B., dated the 14th November 1942, Dy. G.B. 15, 784/W.A.I-1663, filed in Bdle. W.A./39 of 1931-32, Vol. IV.]

Security to Government—value of deposits to be accepted as

443. Government paper tendered as security to Government shall be taken at its market value at the time of deposit. The amount of the Government paper to cover the amount of the security required should be fixed having regard to the market value at the moment. In the event of such security appreciating or depreciating no re-adjustment of the value of the Government paper should be made unless:—

- (i) the market value rises or falls to the extent of at least Rs. 100, and
- (ii) after such adjustment there is still a reasonable margin between the market value of the Government paper tendered and the amount of the security necessary.

(G. of I., Department of Industries and Labour, P.W.B., No. 8-Mis., dated the 22nd July 1926, Dy. G. I. 261.)

The Government of Bengal have ordered that in cases of depreciation after original deposit no further deposit should be insisted on; in such cases the risk of depreciation in the value of the promissory notes tendered will be accepted by Government.

(B.G. F.D., Nos. 6156—67-F., dated the 28th June 1918, copy received with B.G., F.D., No. 70-F., dated the 3rd January 1927, Dy. G.B. 8895.)

Security Deposits from firms maintaining a regular line of service on Canals and Waterways in Bengal

444. All firms which are granted the privilege of liquidating their tollage dues monthly should be required to deposit security to be fixed by the Chief Engineer, Irrigation Department, Bengal, on the basis of the average monthly tollage paid by them.

(B.G., Irrigation Department, letter No. 291 T.I. 202 T.I., dated 7th September 1934 to C.E., Irrigation Department A.G., Bengal, Dy. G.B. 6670/W.A. III-1026, dated 11th September 1934.)

Silt-clearance of Canals

445. In order to avoid claims against Government being instituted and liability being incurred by Government, it has been ordered that no silt-clearance of any channel, that has not been declared either under Embankment Act 2 of 1882 or under the Bengal Canals Act 5 of 1864, or that has not been acquired under the Land Acquisition Act, or in respect of which Government is under no statutory obligation, shall be undertaken by the Irrigation and Waterways Department, West Bengal, nor shall any jungle clearance, widening or other similar work be done in such channel.

In order to avoid the risk of any such unauthorised works being undertaken in future an up to date list of channels that have been declared under the Acts mentioned and of the channels that have been acquired

shall be maintained in the Chief Engineer's office and in the offices of the Superintending Engineers, Executive Engineers and Sub-Divisional Officers concerned.

(C. E., C. and W. Department, Irrigation Branch order No. 6762-C.I., dated the 7th October 1937, copy received with the Finance Department Memo. No. 897-F, dated the 9th February 1938, Dy. W.A.-III-2132, dated the 14th February 1938, filed in Bdle. WA/39 of 1931-32.)

Safe custody of Postal Cash Certificates pledged as Security Deposit

446. Under the last sentence of the last sub-paragraph of paragraph 8 of the Government Securities Manual, Postal Cash Certificates, after formal transfer to the Government Officer concerned, are to be forwarded to the nearest treasury for safe custody.

[Vide Orders of D.A.G. (TM) on notes in connection with Dy. W.A. III/1107, dated the 17th December, 1946, filed in Bdle. WA/39 of 1931-32, Pt. IV.]

Supply of Cane Waste Paper Baskets in the P.W.D. Inspection Bungalows

447. Every room of Public Works Department Inspection Bungalows, which is not exclusively used as a bed room, should be provided with a cane waste paper basket, the cost of which will be borne by the Public Works Department, under rule 272 of the Bengal Financial Rules.

(E.G., P.W.D., Circular letter No. 83-86-C./92-C, dated the 21st January 1928, to the Superintending Engineers/Accountant General, Bengal, Dy. G.B. 11242.)

Survey Coolies—Payments to

448. In future, payments to Survey coolies should not be made for the days on which no field work is done unless the coolies are employed on other work, fully reported in the daily reports.

This has the concurrence of the Finance Department.

(Vide Government of Bengal, C. W. D., Irrigation Branch, No. 2214-15 L.A., dated the 4th July 1938, received with Government of Bengal, Finance Department, No. 6868-F., dated the 30th July 1938, Dy. WA. III-718, dated the 7th August 1938, filed in bundle WI/8 of 1937-38.)

Tanks in court compounds, etc.—Clearing weeds, etc.

449. The department in occupation of a compound (e.g., court compound) is responsible for keeping the compound in decent order and for clearing weeds from any tank in the compound. When the tank is leased out, the lease should ordinarily be given by the department in occupation of the building to which the tank is attached and ordinarily such lease should include provision that the lessee will keep the tank free from weeds.

(B.G., P.W.D., No. 3795-96-B., dated the 4th November 1930, Dy. G.B. 1371/W.M. 262.)

Tanks in residential compounds—Clearing of

450. The occupants of residential buildings and not the Public Works Department should be made responsible for clearing tanks in residential compounds, if and when they are treated as forming part of the compounds.

(B.G., P.W.D., No. 3204-B., dated the 8th December 1931, Dy. G.B.-9143--W.M. 2162.)

Union Board Taxes on Government Buildings borne in the books of the Public Works Department

451. Union Board Taxes assessed on Government Buildings borne on the books of the Public Works Department will be payable by the owner or occupier, according as they are assessed by the Board on such owner or occupier, whether the buildings in question are occupied as offices or residences.

There is very little chance of the Board assessing Government as owner of buildings within the area but when such a case actually arises, the question of recovering the tax from the occupiers of residential buildings will be considered by Government.

(B.G., P.W.D., No 101-T.A.—102-8-T.A., dated the 5th June 1933, Dy. G.B.-2740—W.M.-494 and u/o case No. 1259-W.M., dated the 28th August 1934.)

Work-charged Establishment

452. Under paragraph 525 (ii) of the Central Public Works Account Code, vouchers in support of payments of wages to members of the work charged establishment, the posts held by whom the Divisional Officer is authorised to sanction, are not submitted to audit. These as well as vouchers pertaining to charges for chowkidars and garden establishments for residential buildings, etc., which are regulated by special orders should be carefully scrutinized during inspection.

(Vide C.G.'s No. 560-A. & A.—280-17, dated the 23rd August 1917, Dy. C. G. 246.)

Work-charged Establishment employed in the Workshops (Electrical) Division (renamed as Western Electrical Division)—overtime allowance

453. The following rules should be observed in connection with the payment of overtime allowance to the members of work-charged establishment employed in the Western (Electrical) Division:—

- (1) The normal working hours of the members of work establishment employed in the Western (Electrical) Division will be 38½ hours per week, i.e., 6¾ hours from 9-30 A.M. to 5-15 P.M. on week days and 4½ hours from 9-30 A.M. to 2 P.M. on Saturdays.
- (2) If a man is required to work beyond the normal working hours referred to in rule 1 above he will be paid overtime pay at the rate of one day's wages for each additional 6 hours' work and *pro rata* for the actual time worked.

(Government of Bengal, Public Works Department, letter No. 3612-E., dated 30th August 1933, Dy. G.B.-6177/W.A. II-604-Bdle. W.I./1 of 1931-32.)

NOTE.—Government are pleased to sanction in relaxation of the provisions of Rule 224 of the Bengal Financial Rules, the employment of work-charged establishment on job works in the Workshops (Electrical) Division, (now called Western Electrical Division), without making provision for the same in the sanctioned estimates for the Works concerned.

The above has the concurrence of the Finance Department.

(B.G., Communications and Works Department, No. 2314-A., dated 13th September 1939, received with Finance Department No. 7973-F.B., dated 22nd September 1939, Dy. W.M. 1554, filed in bundle W.A. 39 of 1931-32, Vol. III.)

Payment of Travelling Allowance to Work-charged Establishment

454. Payment of travelling allowance to members of work-charged establishment for joining first appointment and for return journey on discharge may be made by the Divisional Officers at their discretion under B.F.R. 226 (b).

[Vide A.G.'s orders, dated the 28th June 1936 on B.G., Irrigation (Establishment Branch) letter No. 422-T.I.E., dated the 12th June 1936, Dy. G.B.-3737/W.A.-III-543, filed in Bdle. W.A./18 of 28/29.]

455. It has been decided by Government that rule 224 of the Bengal Financial Rules as amended by Corrigendum slip No. 81, dated the 9th October 1930, does not require that details of work-charged establishment should be given in an estimate under the sub-head for the same.

(B.G., P.W.D., No. 518-B., dated the 8th and 18th February 1937, Dy. W.A. II—1708, issued with the concurrence of the Finance Department.)

456. Members of the work-charged establishment employed in the Western (Electrical) Division, may avail themselves of all gazetted holidays, Sundays and the Biswakarma Puja local holidays in addition to the short casual leave as admissible under Note 1 to Rule 226 of the Bengal Financial Rules.

[B.G., C.W.D. (C. & B.) No. 5047-E., dated the 27th September 1938, Dy. WA. II/1348, Bundle WI/XIV of 1937-38.]

457. Chief Engineer, P.H.D., has been instructed by Government not to include any provision for work-charged establishment in the estimate of a sanitary project which is to be executed by contractors unless he is sure that some portion of the project is to be executed departmentally.

He has further been authorised to utilise the savings under "work-charged establishment" in meeting expenditure under other head or heads fairly contingent on the execution of the work provided the savings are not due to the abandonment of a substantial section of the work.

Pay of peons should not be charged to works where they are not employed on the actual execution of works.

[B.G., Department of P.H. & L.S.G. (P.H.), No. 4107 P.H., dated the 17th November 1938, Dy. W.A. II/1434, Bdle. WI/XXVI of 1936/37.]

458 - P.A. No. 37
Incidence of travelling allowances of work-charged men employed on other public work

453. Rule 226 (b) of the Bengal Financial Rules as amended by Government Order No. 1784-F., dated the 23rd July 1940 (Correction Slip No. 449, dated the 23rd January 1941) authorises the Divisional Officers to utilise the services of work-charged men occasionally in any other short and emergent public work connected with their normal work and which they can perform without detriment to their main functions. Their travelling allowances for such occasional employment in other works of public interest should be charged to the work to which their pay is charged.

(B.G., Finance Department, letter No. 1511-F., dated the 13th June 1941, Dy. WM-611, dated the 15th June 1941, filed in Bundle WA-16 of 1930-31, Vol. II.) *458-A = Item 11.*

459. Government are pleased to direct that work-charged overseers and work-sarkars, who are required to travel extensively within their respective jurisdictions in the interest of Government work and maintain a cycle therefor, shall be allowed a cycle allowance at the usual rate,

vis., Rs. 5 p.m. plus 50 p.c. increase over the prescribed rate for so long as the percentage increase will remain in force.

2. A certificate from the Sub-Divisional Officer that the work-charged overseer/work-sarkar is required to maintain a cycle in the interest of Government works should accompany each bill in which the allowance is drawn.

This order shall take effect from 1st November 1947. This has the concurrence of the Finance Department.

(W. B. G., W. & B. Department, Memo. No. 3221-G., dated the 3rd November 1948, Dy. WM/2527, filed in Bundle WA/10 of 1948-49.)

Note I.—The above order shall apply to the Irrgn & Waterways Deptt. as well with effect from 1st January 1949.

(W.B.B., I. & W. Department, Memo. No. 201-I.E., dated the 11th January 1949 recd. with F.D. No. 994-F.B., dated the 10th February 1949, Dy. WM/3513 filed in Bundle WA/10 of 1948-49)

460. In consideration of unhealthiness of the Terai area of the Darjeeling District, Government are pleased to sanction the grant of Terai allowance at 20 p.c. of their pay to all work-charged employees who are engaged on monthly rates of pay and posted in the said area. This order shall take effect from 1st November 1947.

2. This has the concurrence of the Finance Department.

(West Bengal Government, W. & B. Department, Memo. 3242/H., dated the 5th November 1948, Dy. WAI-1128, filed in Bundle WA/10 of 1948-49.)

Pay and other conditions of service of the Work-sarkars

461. Government are pleased to accord sanction to work-sarkars under the Directorate of Irrigation and Waterways being admitted to the following benefits with effect from 15th August 1947:—

1. (a) Work-sarkars with minimum qualification of sub-overseers will draw pay in the scale of Rs. 40-4/2-80 and those with qualifications lower than sub-overseers' qualification or with no technical qualification will draw pay in the scale of Rs. 35-36-2/2-50.62 5/4
- (b) They will be allowed to count the period of their continuous service since 21st July 1931 for increment in the appropriate scale mentioned at (a) above subject to the condition that no adjustment of pay or leave salary in respect of any period prior to 15th August 1947 shall be allowed.
- (c) If in any case, the pay of a work-sarkar fixed in accordance with (b) above is less than his existing pay, the difference will be treated as personal pay and absorbed in future increments.
- (d) Each work-sarkar shall be admitted to a Contributory Provident Fund under rule 4(1) (b) of the Contributory Provident Fund Rules (Bengal) to which Government will make a condition equal to 6 1/2 p.c. of his pay.
- (e) Subject to the condition that whenever duty is interrupted all claims to leave earned upto that date will be forfeited, each work-sarkar may be granted leave in accordance with the principles of rules 168 (1) and 173 (2) of the Bengal Service Rules, Part I, provided that the leave allowance shall not

exceed what remains from the pay of the absentee after due provision is made for effective discharge of his duties during the leave.

2. Records of service of the work-sarkars employed under the I. & W. Directorate should, with effect from 15th August 1947 may be maintained in the form prescribed for the purpose.

NOTE 1.—The past service of a work-sarkar in any post in which he drew pay higher than or equal to the minimum of the time-scale applicable to him will count towards increment in the time-scale in which his pay is to be fixed. Past service in any post in which he drew pay less than the minimum of the time-scale will not count towards increment.

NOTE 2.—Periods of leave without pay granted to work-sarkars in terms of rule 226 of the Bengal Service Rules should not be treated as interruption of duty but will not count for increment.

NOTE 3.—Interruption as referred to para. (e) above means break in service. A work-sarkar may, on completion of any work, be employed on a new work without any interruption. Such appointment should not be treated as new appointment. If there is no break, the service should be treated as continuous. As soon as a work-sarkar ceases to be employed, interruption begins and it continues till he is employed on another work.

3. Government contribution to the C.P. Fund @ 6½ p.c. of the pay of work-sarkars and the interest payable by Government on the C.P. Fund Account are debitable as mentioned below:—

- (i) In the case of work-charged establishment whose pay is debited to works for which Capital and Revenue Accounts are kept, the Government share of contribution should be debited to the respective works.
- (ii) In the case of work-charged establishment whose pay is debited to works for which Capital and Revenue Accounts are not kept, Government contribution to the C. P. Fund is debitable to the head "55—Superannuation Allowances and Pension-Donation to Provident Funds Provincial" and
- (iii) Interest payable by Government to the C. P. Fund should be debited to the head "22—Interest on Debt and other obligations—Interest of unfunded Debts—Provincial".

4. The Divisional Officer concerned will have to submit along with the monthly accounts, schedules of fund deductions showing the names of subscribers, their Account Numbers, pay drawn by each and the amount of contribution deducted from each work-sarkar's pay. As the primary auditor and compiler of accounts, the Divisional Accountant will have to certify the correctness of the deductions (as the work-establishment vouchers are not generally submitted to audit).

The adjustment of contribution payable by Government at the end of each year will also have to be made by the Divisional Officers in the Divisional Accounts on the basis of pay drawn by each subscriber.

5. This has concurrence of the Finance Department.

(Government of West Bengal, I. & W. Department, Memo. No. 1480-IE, dated 1st April 1948, Dy. WM-GB-503/WM-94, No. 5950/IE, dated 1st December 1948, Dy. WM-2814 and Memo. No. 1256-IE, dated 26th February 1949, Dy. 3613, filed in Bundle WA/10 of 1948-49.)

The above orders have effect in the W. & B. Directorate with effect from the 15th August 1947 and deduction from the pay of a work-sarkar on account of C. P. Fund and Government contribution thereto shall be made

No. 12.

Insert the following as note 2 under paragraph 461 numbering the existing note as note 1 under the heading "Pay and other conditions of service of work sarkars"

NOTE 2.—Any work sarkar who elects to be admitted in terms of Govt. of West Bengal, Irrigation and Waterways D.p't., No. 1480 IE, dated the 1st April, 1948, to the Contributory Provident Fund from any date on or after 15th August, 1947, may, on his submitting a written application to that effect, be admitted to the Fund from the date from which he elects to be so admitted and deduction from his pay and Govt.'s contribution to the Fund shall take effect from that date.

If any work sarkar elects to be admitted to the Fund retrospectively from date not earlier than 15th August, 1947, from which he has been in continuous service and if he is unable to pay all the arrear subscriptions on the date of admission to the Fund he may pay the arrear subscriptions in such suitable instalments not exceeding twelve as may be fixed by the Executive Engineer under whom he may be employed for the time being.

The term "existing pay" in clause C of paragraph 1 of the Govt. order quoted above means pay drawn by the incumbent concerned on 15th August, 1947, or any subsequent date on which the pay may be refixed under these orders.

The scheme sanctioned in Govt. order quoted above, has not differentiated between the work sarkars of permanent divisions and those of temporary divisions under the Directorate of Irrigation and Waterways. The benefits of the scheme will, therefore, be admissible to all the work sarkars of the Directorate of Irrigation and Waterways irrespective of their being posted under a permanent or a temporary division or of the period of their employment.

This has the concurrence of the Finance Department.

[Government of West Bengal, Deptt. of Irrigation and Waterways, letter No. 1854-IE, dated the 25th May, 1951, Dy. W.M.-683, dated the 1st June, 1951, filed in the Bundle No. WA/10 of 1948-49.]

from 15th August 1947 or from any subsequent date from which he desires in writing to be admitted to the fund.

The work-sarkars who have already been admitted to the fund prior to 15th August 1947 is not affected by this order.

The benefit of the fund is allowed to all work-sarkars, irrespective of his appointment under permanent or temporary divisions of the Directorate.

(Government of West Bengal, W. & B. Department letter No. 182-G, of 18th January 1950, copy received with Finance Department No. 192/IE, dated 18th January 1950, Dy. F.D. I-11100.)

NOTE.—Each work-sarkar entitled to the benefits of the C. P. Fund will have to submit to the Accountant General through his Executive Engineer an application in duplicate in Form No. G. P. F. 3 and nomination in Form No. G. P. F. 9B, 9C, 9D or 9E as may be applicable in each case together with a contingent notice of cancellation of nomination in Form No. G. P. F. 9F duly filled in. The recovery of subscription to the C. P. Fund should begin on receipt of account number assigned by the Accountant General.

(Vide Accountant General, West Bengal, Circular letter No. WM/246, dated 5/48 and WM/12 of 4/49.)

Daily Allowance to members of the work-charged establishment

462. Work-sarkars of the W. & B. Directorate may be allowed daily allowance, according to normal rules, for the period of halt at stations outside their respective jurisdictions when they are deputed to such stations for work connected with the transportation of materials. The daily allowance shall be reduced by half if the period of halt exceeds 10 days. In addition, they may be allowed travelling expenses as admissible under rule 226 (b) of the Bengal Financial Rules.

The above concessions have also been extended to mechanics and other members of the work-charged establishment of the Roads Organisation who are required to go to outstations in the interest of Government work. This concession will be admissible from the date of the order, viz., the 20th June 1949 and will remain in force until further orders.

(Government of West Bengal, Department of Works and Buildings, General Branch, Memo. No. 1590-G, dated the 12th May 1949, Dy. WAI/318 dated 20th May 1949 and No. 2044/IE dated 20th June 1949, Dy. WAI/539, dated 24th June 1949, in Bundle WA/39 of 1931-32, Vol. V.)

NOTE.—The actual necessary cost of travelling admissible to work-charged staff under rule 226 (b) of the Bengal Financial Rules should not include any element of charges covered by daily allowance, viz., refreshment charges etc. during actual travelling.

(Government of West Bengal, Department of Works and Buildings, General Branch letter No. 3414-G, dated the 15th October 1949, Dy. WM/1729, dated 20th October 1949 in Bundle WA/39 of 1931-32, Vol. V.)

Grant of holidays with full pay on Sundays and Gazetted holidays to the Members of work-charged establishment under Irrigation and Waterways Directorate, who are paid on a monthly basis.

463. One day's holiday with full pay may be allowed every week to the members of work-charged establishment employed under the Irrigation and Waterways Directorate, who are paid on a monthly basis. As it may not ordinarily be possible to allow all work-charged staff to observe a holiday on every Sunday, the Executive Engineers or the Sub-Divisional Officers as the case may be, under whom such work-charged staff are employed, are authorised to select a particular day in the week as holiday for every individual member of work establishment under his charge.

2. The work-charged staff may be permitted to avail themselves of all gazetted holidays, including the Puja Holidays, with full pay at the discretion of the Superintending Engineers concerned.

3. Compensatory leave in terms of the late Chief Minister's Department Memo. No. 2450 (32)-Estt. read with Finance (Audit) Department Memo. No. 227/F/3L/2(2)/48, dated 4th February 1948, shall also be admissible to the members of the work-charged establishment paid on a monthly basis under the Irrigation and Waterways Directorate.

(W. B. G., Irrigation and Waterways Department, Memo. No. 6022-I.E., dated 19th September 1949, copy received with u/o No. 2165 of 1949-50, filed in WM Bundle WA/39 of 1931-32, Vol. V.)

463-A - 14029, 463-B - 14029
Grant of Cycle Allowance to Work-Charged Sub-Overseer

464. Work-charged Sub-Overseers, who are required to travel extensively within their respective jurisdictions in the interest of Government works and who have to maintain a cycle therefor, shall be allowed Cycle Allowance at the usual rate, viz., Rs. 5 p.m. plus 50 per cent. increase over the prescribed rate for so long as the percentage increase will remain in force.

2. Certificate from the Sub-Divisional Officer (Irrigation) that the work-charged Sub-Overseer is required to maintain a cycle in the interest of Government works should accompany each bill in which the allowance is drawn.

3. The order shall take effect from 1st January 1949.

(Govt. of West Bengal, I. & W. Deptt., Memo. No. 6481-IE, dated 26th October 1949—copy received with Finance Department Memo. No. 2111F, dated 31st October 1949-Dy. WAL-1154, filed in Bdle. WA/39 of 1931-32, Vol. V.)

Overtime Allowance to work-charged establishment employed in the Mechanical and Electrical Division

465. The following rules should be observed in connection with the payment of overtime allowance to the members of the work-charged establishment employed in the Mechanical and Electrical Division under the Mayurakshi Canal Circle.

(i) The normal working period of the members of the work-charged establishment employed in the above noted Division is eight hours per day.

(ii) If a member of the work-charged establishment is required to work beyond the period mentioned in sub-paragraph (i) above, he will be paid overtime pay at the rate of one day's wages for each additional 8 hours' work and *pro-rata* for the actual time worked.

(Govt. of West Bengal, I. & W., Deptt. Memo. No. 7441(3)-IE, dated 8th December 1949—copy received with Finance Department Memo. No. 13152-7-B., dated 12th December 1949—Dy. WA-III/853, filed in Bdle. WA/39 of 1931-32, Vol. V.)

465-A - 14029, 26, NOG - 14029
466. In supersession of previous orders the working year for all irrigation repair works including River Training Works will end on the 31st March each year. The expenditure on the repairs at the beginning of the new year must be covered by lump sum estimates sanctioned for them.

Government have also fixed 31st March as the date for closing the Takavi year in the Irrigation Department, West Bengal.

(B.G., Irrigation Deptt. No. 189-T.I., dated 7th June 1934, Dy. G.B. 2981-W.M. 472).

(Vide B.G. Irrigation Department Nos. 1112-/1114, dated the 24th March 1924, Dy. G.B. 14137.)

Destruction of old records in Divisional Offices

467. The destruction of accounts records in Divisional Offices should be regulated under paragraph 550 of the Central Public Works Account Code.

The minimum periods for which records in Divisional and Subordinate offices under the Buildings and Roads Branch should be preserved have been shewn in Appendix III to the Bengal Public Works Department Code.

The Irrigation Department have framed no separate list except that issued in Bengal Government, Public Works Department, letter No. 284-86-G., dated 21st June 1914, and reproduced at page 247 *et seq.* of the Hand Book of Rules for the Irrigation Department.

(Vide B.G. Irrigation Department, letter No. 1171-I.E., dated 11th May 1933, Dy. G.B. 1507-W.A. III 216-Bdle. W.A.-14 of 1923-24.)

Undertaking contribution work prior to receipt of contribution

468. It has been decided by the Government of Bengal, Communications and Works Department, Irrigation Branch, that ordinarily no contribution work will be taken up in future until the amount of subscription promised by any party or individual is realised in full.

(B.G. C. & W. Deptt. Irrigation Branch, No. 1633-I., dated the 9th July 1937, Dy. W.A. III-614, Filed in Bl. WA-39 of 31-32, Vol. III.)

469. The following officers are authorised to hold Government of India Securities in the name of their office:—

- (1) Chief Engineer, Public Health Department, Bengal,
- (2) Executive Engineers,
- (3) Superintending Engineers.

(G.I., F.D., No. D/7552-F, dated the 4th January 1940. Dy. India-2511/WM 2256, dated the 9th January 1940—Bundle WA/39 of 1931-32, Vol. III).

Charges for covering furniture during the execution of repairs to buildings

470. The covering charges of furniture during repairs in Calcutta and Howrah should continue to be borne as hitherto by the Public Works Department and not by the occupying Department.

(Vide G.B., P.W.D. No. 4438-A, dated the 28th August 1936, Dy. G.B. 9032-W.A.-I-1461).

Charges for removing and replacing articles of furniture during the execution of repairs to buildings

471. The charges for removing and replacing smaller or lighter articles of furniture during repairs to any building in Calcutta and Howrah should be borne by the Public Works Department and not by the occupying Department.

(Vide G.B., C. and W.D. No. 4537-A, dated the 14th August 1937. Dy G.B.-8102-WA.-I-1293.)

Sale-proceeds of fish in the tanks of Agricultural Department

472. The sale-proceeds of the fish of all the tanks lying in the compound of the Agriculture Department farm may be credited to the Agriculture Department. ^c

(Vide B.G., Agricultural Department and Industry Department No. 5390, dated the 24th August, 1936, Dy. GB-8203-T.M.-1419.)

Embankment Charges

473. Embankment charges payable in respect of buildings borne on the books of the Communication and Works Department are to be met by that Department and no recovery should be made from the Department occupying these buildings.

(B.G., C. and W. D. letter Nos. 2138-A and 2199-A, dated the 15th March 1938, Dy. G.B. 17861-W.A. II 2031 and also unofficial Case No. 3406, dated the 19th January 1938 of W.A. II.)

Cost of replacing stolen bulbs, etc., in buildings

474. The cost of replacement of stolen bulbs and other electrical fittings in non-residential Government buildings should be charged to the repairs grants of the buildings concerned. The supply of bulbs to residential buildings, both Central and Provincial should be discontinued and the occupying officers should thenceforth arrange for the replacement at their own costs.

(Bengal Government, C. & W. Department (C. and B) No. 7063-A, dated the 26th November, 1938, Dy. W.A. I/2820, filed in Bundle W.I/15 of 1936-37.)

(Bengal Government, C. and W. Department (C. and B.) No. 7806-A, dated the 22nd December, 1938—G.B.-15269/W.A.-I-2688, dated January 1939, filed in Bundle W.I./15 of 1936-37.)

475. The following five classes of buildings should be treated as non-residential buildings for the purpose of "non-supply of bulbs to residential buildings":—

1. Hostels attached to Educational Institutions and Boarders' quarters attached to Colleges.
2. Police Barracks.
3. Jail Warders' Barracks.
4. Buildings occupied as mess houses of clerks or other officers in Government employ.
5. Nurses' quarters attached to Medical Hospitals as are in the nature of hostels and mess houses—some nurses occupying single cubicles and other sharing the same room with one or more partners.

(Chief Engineer, Communication and Works Department (C. & B.), No 1141/IB, dated the 17th May 1939. Dy. GB-2620/WA-I/350, dated the 22nd May 1939, filed in Bundle WA-I-39 of 1931-32/Vol. II.)

476. Cases of failure to observe orders issued by the Local Government at the suggestion of Public Accounts Committee should be noticed in the Audit Report. Whenever any audit section comes across a case of failure on the part of any authority under the local Government to comply with orders issued by Government at the suggestion of the Public Accounts

Committee, it should be submitted to the Accountant General through the Appropriation Section, with a suitable draft paragraph for the Audit Report.

If the preparation of the draft paragraph on any such case has to be deferred for lack of full information or other reasons, the case should be submitted to the Accountant General for his information before further action is taken on it.

All cases of the above type should also be noted with the approval of the Accountant General, in the sectional Registers of serious Financial Irregularities.

(O.O. No. 538, dated the 20th September, 1935.)

Advertisement charges for calling for tenders for works

477. The existing practice of debiting advertisement charges for calling for tenders for works to the contingencies of the respective offices should be continued. The charges should not be debited to the works concerned.

(B.G., C. & W. Deptt. No. 1586-E, dated 27th July 1939, Dy. W.M./1114, dated 5th August 1939, filed in bundle W.A./39 of 1931-32, Vol. III.)

477A - R. M. M.

10264.

CHAPTER XV.

Subsidiary Rules regarding classification of receipts and Expenditure

Bench Marks—The cost of maintenance of—

478. There are two classes of Bench Marks, *viz.*, Standard Bench Marks and Spirit Levelled Bench Marks. Standard Bench Marks in West Bengal have up to the present been erected at Calcutta and Burdwan only. The cost of maintenance of Standard Bench Marks should continue to be met from Provincial Revenues under the head "50—Civil Works, Provincial Buildings, Miscellaneous Department" as formerly, and the remainder should be maintained from Central Revenues, as laid down by the Government of India in Public Works Department letter No. 8, dated 16th January 1922.

(B.G., P.W.D., No. 62-C, dated the 21st January 1925, to the Superintending Engineer Central Circle, Dy. G.B.-8097.)

Maintenance of Spirit-Levelled Bench Marks

479. Government of Bengal accept the suggestion of the Surveyor General that in future the cost of the Primary protected Bench Marks should be a charge upon the Survey of India Budget (Central) and that the cost of maintaining all other Bench Marks of the province should be met from the Public Works or Irrigation Department budget (Provincial), according as they are at present in charge of these two Departments.

This amendment takes effect from the commencement of the financial year 1929-30. A list of the existing Primary protected Bench Marks has been received with the Government letter, and a spare copy has been distributed to each of the W.A.D. Sections.

(*Vide* G.B., P.W.D., letter No. 167-C., dated the 12th February, 1930, to the Secretary to the G. of I. Deptt. of Edn., H. & L. Dy. G.B.-15611, read with Government of Bengal, P.W. Deptt., letter No. 322-C., dated the 27th March 1930. Dy. G.B.-277, dated the 7th April 1930 and G. I. F.D., No. D 6113-F., dated the 10th September 1930, Dy. G.I.-331.)

Receipts and expenditure on incidental services connected with a large construction project

480. Maintenance of law and order should be regarded as a primary function of Government the cost of which should normally be debited to the ordinary head of classification. The only relaxation of this rule which may be permitted is the recognition of the principle which has been accepted in the case of additional police that any person or body requiring closer police supervision than is accorded to the ordinary public should meet the additional expenses entailed. As regards other heads of services, the principle followed should be that any expenditure which is for the direct and immediate benefit of a project while under construction, may be treated as a legitimate charge against the project. The idea although it is theoretically accurate, of charging a project with the excess over the normal standard of expenditure provided by Government in the discharge of its ordinary

responsibilities, should be abandoned. In practice, nearly all large construction projects involve the bringing together in a very limited area of large masses of people which entail arrangements so far in excess of those previously existing in the same area that the whole cost can quite legitimately be borne by the concern. The acceptance of this principle will automatically bring within the accounts of a project expenditure on special medical and sanitary arrangements for the construction areas.

(Ar. G.'s letter No. Ac.-1935-97-28, dated the 20th September 1929/T. 1375 Ac.-97-28, dated the 11th September, 1929, to the A.G., Bengal/ the Secretary to the Government of Madras, Finance Department, Dy. Adg.-640.)

Classification of charges as "Original Works" or "Repairs" on account of experiments in road surfacing

481. The criterion for determining whether the charges on account of experiments in road surfacing shall be classified as "Original Works" or as "Repairs" should be whether or not the new work represents a genuine increase in the permanent value of the property as an asset in accordance with the principle laid down in Explanatory Note 27(4) of Appendix 2 to the Central Public Works Account Code. Thus where the method employed consists merely in pointing or spraying an existing surface, the cost should be charged to "Repairs" but where it entails the whole or partial demolition of the existing surface and the laying of new material, such as mixed ballast and asphalt, it should be charged to "Original Works".

The above ruling applies only to the original replacement of a macadam road by a bitumen treated road, subsequent renewals being in every case chargeable to "Repairs".

(C.C.A.'s letter No. Ac.-1410-51-29, dated the 1st July 1929, Dy. Adj.-376.)

NOTE.—The allocation of charges between "original works" and "repairs" contemplated in rule 27(3) of Appendix 2 under the Central P.W.A. Code should not be made on the vouchers as such allocation does neither represent *bonafide* transactions nor is contemplated in the rules. After the completion of any work of dismantlement and reconstruction an adjustment of the original cost (or estimated cost if the original cost is not known) of the structure replaced should be made by credit to 'Original works' and debit to 'Repair'. If any difficulty is experienced in the control of grant and expenditure due to postponement of adjustment till the work is completed, intermediate adjustment may, where possible, be carried out as soon as the work of dismantlement, and replacement is done.

(D.A.C.'s orders, dated 28th May 1937, on Dy. W.A.1.-1544, dated the 16th September, 1936, filed in bundle W.A.-39 of 31-32, Vol. II.)

Classification of new works in connection with a road under "Repair"

482. With reference to the 'Exception' clause under paragraph 4 of the revised Explanatory Note 27 to Appendix 2 of the Central Public Works Account Code, the Government of Bengal have prescribed Rs. 10,000 as the limit within which petty and miscellaneous works of the character described therein may be debited to "Repairs" subject to the 'proviso' specified in the 'Exception'.

(B.G., P.W.D. letter No. 5513-A-5514-A, dated 14th November 1934, Dy. No. G.B.-9570-W.M. 1539; Bdle.; W.A.-16 of 1930-31.)

NOTE.—These items of expenditure should be shown separately in the Repairs Estimates of works as well as in the work bills.

(B.G., P.W.D., Memo No. 4818 A., dated 13th September 1935, Dy. G.B.-7162-W.M., 1936-Bundle W.A.-16 of 30-31.)

Classification of new works in connection with a building under "Repairs"

483. With reference to Note 2 under paragraph 3 of the explanatory Note 27 to Appendix 2 of the Central Public Works Account Code, the Government of Bengal have prescribed (a) Rs. 500 as the limit within which the expenditure on minor additions to and alterations in buildings may be debited to repairs, subject to the proviso specified in the said note when these works operate to reduce the maintenance charges and (b) Rs. 200 as the limit for the same also subject to the proviso specified when these would increase the maintenance charges.

The Superintending Engineer will be regarded as the final authority to decide the classification for such works.

(B.G., Public Works Department, letter No. 7186-A., dated the 12th December, 1935, Dy. G.B.-12537-W.M.-2398, dated the 11th January 1936.)

484. If a road is for the first time given asphalt treatment the work should be considered as one of improvement (original work). Subsequent maintenance of an already asphalted road would be no improvement.

The order takes effect from 1st April, 1939.

(B.G., C. & W. Deptt. Irrigation Branch No. 779/1, dated the 24th March 1939. Dy. W.A.-III/7, Bille. W.I./1 of 1937-38.)

Classification of expenditure on residential buildings within the compound of Jails, Medical, etc., buildings

435. Expenditure on residential buildings situated within the compound of Jail, Medical, Educational or similar buildings should be classified under the detailed head "Miscellaneous" subordinate to the minor head concerned under "50—Civil Works—Provincial".

(*vide* B.G., P.W.D., No. 148-T./A., dated the 12th September 1930, in reply to this office No. W.M./284, dated the 5th June 1930, Dy. G.B.-7186.)

Payment of compensation to workmen

486. As a general rule the charges incurred on account of payment of compensation to workmen for injury sustained by accident should be debited to the head "55—Superannuation Allowances and Pensions" if the pay of the workmen concerned is charged to "Establishment" and to "Works or Contingencies" of the major head concerned if the pay is charged to those heads. This general rule should, however, be subject to the exception that compensation paid to workmen or other employees of a Commercial Department should always be debited to the Commercial Department concerned.

(Ar. G.'s letter No. Ac-733-293-25, dated the 6th February 1926, to the A.G. Madras/A.G. Bengal, Dy. Adg.-987 of 25-26 in Ble. Ap.-9 of 25-26.)

Classification of Capital expenditure on Irrigation, Navigation, Embankment and Drainage works financed from the Famine Relief Fund or from General Revenues.

487. With effect from the year 1931-32 all capital expenditure on Irrigation, Navigation, Embankment and Drainage Works financed from the

Famine Relief Fund or from General Revenues should be directly booked under the major head "19A" or "19B" instead of such expenditure being debited in the first instance to the major head "68" and transferred at the end of the year to the head "19A" or "19B". Similarly the expenditure on Irrigation, Navigation, Embankment and Drainage Works which is met from the Famine Relief Fund and is now recorded under the head "18" in the first instance and transferred at the end of the year to the head "18(1)" should be debited direct to the head "18(1)" with effect from the year 1931-32.

(C.C.A.'s letter No. 1665-Admn.-N/570-27, dated the 11th December 1929, Dy. Adg.-916 and No. 1334-Admn.-N/570-27, dated the 19th August 1930, Dy. Adg.-488 and B.G. Irrgn. Deptt. No. 251-T.I.A., dated the 24th September 1930, Dy. G.B.-7591, vide also o/o No. 1000, dated the 29th October 1930.)

Readjustment of past transactions affecting Capital major heads within the accounts of the same Government

488. Readjustment of misclassifications in a previous year should be effected by alterations in the progressive capital outlay under the head of account concerned without passing the debit or credit entries through the accounts of the year's financial transactions. See also note 1 under Art. 251 of Account Code Vol. IV.

In the case of reserve process of recovering capital expenditure, however, there should be accounting entries with financial adjustment under the Capital head concerned whatever was the method by which the addition was made to the progressive Capital outlay.

(Ar. General's No. 250-Comp./117-33, dated 27th March 1934, Dy. India 19, Bk./10.)

NOTE.—In the case of misclassifications affecting two or more minor heads under a Public Works Major Head, which involve no errors in the amount of expenditure on the works, no readjustment in the regular accounts is permissible after the close of the accounts of the year. It will be sufficient to make suitable note of the error against the original entries.

(Auditor General's letter No. 141-Comp.-22-36, dated the 19th March 1936, Dy. India 2473/W.M.-2901).

Classification of the expenditure incurred on dismantling old works to make room for new in connection with additions and alterations to works

489. As the incidence of dismantlement charges is bound up with the incidence of the value of old materials realised therefrom and the value of materials obtained from dismantlement is properly creditable to the head—"Repairs", the expenditure on dismantlement appropriately forms a charge against the head "Repairs".

(C.G.A.'s No. 585-C/51-13, dated the 19th August 1931, Dy. India 780' W A.I.-718.)

Classification of recoveries of expenditure in Public Works Accounts

490. The Auditor General has decided that Rule 3 of Statement E or Appendix 2, read with paragraph 503 of the Central Public Works Account Code, does not preclude the crediting of recoveries of expenditure to works in progress in cases where technical estimates contain no provision for them. Such recoveries should, therefore, be credited to the accounts of the works

in progress whether there is provision or not for the same in the technical estimates, as otherwise there will be an improper inflation of the cost of works. If, however, the accounts of the works concerned are closed, or if for any special reason the shares of different works in a lump credit cannot at all be determined, the credits should be taken to revenue under rule 2, of Statement E, subject, of course, to the provisions of paragraph 205 of the Central Public Works Account Code in the former case.

The estimates of annual repair works take over all the liabilities and assets relating to a work left unfinished in the previous year (*vide* paragraph 291 of the Central Public Works Account Code) and should, likewise, be entitled to any credits received by way of recovery of expenditure charged to the estimate of the previous year. These works should, therefore, be treated as works in progress for the purpose of rule 3 of Statement E of Appendix 2. The precautions laid down in paragraph 503 of the Central Public Works Account Code should however be duly observed.

(*Vide* Auditor General's letter No. T-842-Adm.-II-193-32, dated 16th July 1932; Dy. India 880-W.M.-858.)

Classification of expenditure on works financed from the Road Development Fund

491. The Government of India have established a separate Road Development Fund out of the proceeds of the increased taxation on motor spirit. Out of this fund block grants will be made by the Government of India to Provincial Governments for expenditure on improvement of communications. The Local Government on sanctioning a detailed estimate for execution of any work debitable to the fund, will intimate to the Government of India the name, number and amount of the estimate sanctioned. On receipt of this information, the Government of India will pass on to audit the intimation that expenditure against the estimate in question may be adjusted against the fund.

The subventions made from the Central Road Fund to Provincial Governments are credited to head "P—Deposits and Advances—Part II Deposits not bearing interest—(C) Other Deposit Accounts—Other Accounts Subventions from Central Road Fund" in the accounts on the province concerned. The actual expenditure incurred from time to time is charged in the Provincial Accounts to the head "50—Civil Works" or other appropriate head of account concerned. At the same time an equivalent amount is transferred month by month to the deposit head "Subvention from Central Road Fund" by credit to "XXXIX—Civil Works—transferred from Central Road Fund."

On receipt of intimation of sanctions to the estimates from the Government of India, the estimates should be noted in the Works Audit Register on a separate page under "Communications—Road Development". The expenditure on the works should also be classified accordingly.

In order to keep the Government of India informed of the progress of expenditure to date against each item of the approved programme and the unexpended balance at the credit of the Local Government, the Auditor General has directed that the Audit Office should submit direct to the Government of India in the Department of Industries and Labour, a quarterly statement showing the progressive expenditure against each sanctioned estimate. This quarterly statement should be submitted by the W. M. Section by the end of April, July, October and January each year, in the form enclosed to Auditor General's letter No. T.-1164-AC/200-34, dated

11th September 1934. An additional statement for the last quarter embracing the corrections made in the final and supplementary accounts for March should also be submitted by the 31st October. Separate statements in the form should be prepared for (i) ordinary shares in the Road Development Account and (ii) allotments from the reserve with the Government of India. In "Part A" of the statement should be included all items of approved works on which expenditure has been incurred during the year, including works completed during the year, which should be indicated as such in the "Remarks" column. All items of works which have been completed during a year should be eliminated from the returns for the subsequent year, which will deal only with new items of works as well as works which were in progress on the 1st April of that year. Part B of the statement need not be filled up except for the return for the quarter ending 31st March and also the separate statement embodying adjustments made in the March final and supplementary accounts. A register in the same form as the quarterly statement should be maintained in the W. M. Section in which the sanction to the estimate and the particulars thereof should be noted as soon as received, a page being allotted to each quarter of the year. Columns 4, 5, 6 and 7 of the register should be filled up and the total of columns 5 and 6 agreed with the General Abstract maintained in the W. M. Section.

(C.C.A.'s letter No. T.-592-AC/120-29, dated the 23rd June 1930, Dy. Adg.-274, C.C.A.'s letter No. T.-1477-Ac./120-29, dated the 30th September 1930, Dy. India 33 and the Auditor General's letter No. T.-1164-AC/200-34, dated 11th September, 1934, India-1195/WM-1167, filed in bundle WA-19 of 30-31.)

491-A - *W.M. - 10*

Expenditure on Road Development works met from Central Reserve

492. In respect of expenditure on approved Road Development projects to be met from the reserve retained by the Central Government, the actual expenditure incurred on such work from time to time is charged in the divisional accounts to the head "50—Civil Works—Communication—Road Development—Special". At the same time, an amount equivalent to the amount of expenditure on such projects should be adjusted every month by debit to "S—Remittances—Remittances within India—Accounts between Civil and Civil—Accounts between Central Revenues and West Bengal—Items adjustable by A.G.C.R." and credit to "P—Deposits and Advances—Part II—Deposits not bearing interest—C—Other Deposit Accounts—Subvention from Central Road Fund—Special", should be debited with an equivalent amount by *per contra* credit to the head "XXXIX C. W. Provincial—transfer from Central Road Fund."

Debiting to the Road Fund the cost of maintenance of works financed therefrom

493. The Government of India have decided (i) that debits to the Central Road Fund on account of maintenance shall be restricted to large works involving an additional liability of not less than Rs. 2,500 and (ii) that this limit shall apply in the case of each individual work or closely related group of works approved by the Government of India for being financed from the Road Fund, and not to a group of isolated works on any one road. In all other respects, the procedure outlined in the paragraph 491 above should be followed.

No. 10.

Insert the following as a new paragraph 491-A under Chapter XV :—

Audit and Accounting Procedure in respect of transactions connected with the Central Road Fund.

491-A. (1) The pre-existing sub-heads under the minor head "Subventions from Central Road Fund" are now substituted by the following :—

- (i) Ordinary allotments,
- (ii) Grants from the Ordinary Reserve,
- (iii) Grants from the Special Reserve.

[Comptroller & Auditor General of India's No. 149-AC/K. W. 37-50, dated the 20th February, 1951, Dy. India-9347/W. M.-3302, dated the 11th April, 1951, filed in the Bundle No. WA/19 of 1930-31—Vol. VI.]

(2) *Payments of the Road Fund Central (Special) Reserve.*—The Special Reserve is intended for expenditure on specified objects, *vide* paragraphs 3(5) and 9(4) of the Resolution. The procedure for the sanction of grants and adjustment of expenditure from the Special Reserve is the same as that for grants from the Central (Ordinary) Reserve.

[Government of India, Ministry of Transport Roads Organisation, No. WII-21(2)/50, dated the 13th June, 1950, Dy. India-2336/W. A. II-331, dated the 2nd September, 1950, filed in the Bundle No. WA/19 of 1930-31—Vol. VI.]

(Deptt. of Industries and Labour P. W. Branch, letter No. C 5, dated the 11th June 1936, received with Auditor General's Memo. No. 357-AC-100-36, dated the 29th June 1936. Dy. India-988-WM-800: Bl. WA-19 of 30-31.)

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Expenditure from the Central Road Fund on works establishment and petty perishable works and plant.

494. The expenditure from the Central Road Fund on works should be governed by the Provincial rules applicable to ordinary public works and provisions for works charged establishment in works from the Central Road Fund is permissible under rule 223 of the Bengal Financial Rules.

(Govt. of India, Department of Communication, No. R.-5, dated the 18th April 1938 received with Government of Bengal, Department of Communication and Works C. and B. memo. No. 3203/04-A., dated the 12th May 1938, Dy. G.B.-2814/W.M.-561, Bundle No. WA/19 of 30-31, Vol. II.)

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Adjustment on account of expenditure on road works financed from the Central Road Fund.

495. The Auditor General has observed that the system of transferring month by month under the second sub-paragraph of footnote (334) of the list of Major and Minor heads-of account from the deposit head "Subvention from the Central Road Fund" for credit to XXXIX-Civil Works of the amount equivalent to the actual expenditure on road development debited to "50—Civil Works" has occasionally resulted in the deposit head being overdrawn in course of the year owing to the non-receipt of the credit from the Central Government in time. In order to avoid the minus balance under the deposit head, which in itself is anomalous and objectionable, he has ordered that the accounting procedure indicated in the footnote referred to above must necessarily be regarded as subject to the existence of adequate balance under the deposit head "Subvention from the Central Road Fund". If at any time during the course of the year, the balance under the deposit head is depleted, the proper procedure should be to defer the monthly adjustment till such time as the deposit head again accumulates sufficient balance and not to continue making such adjustments as a matter of course irrespective of the actual position of the deposit head.

(Ar. Gl.'s letter No. T.-962-Ac./115-39, dated 19th August 1939, Dy. India 1328/WM-1259, dated 22nd August 1939, filed in bundle W.A./19 of 1930-31, Vol. II.)

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Debiting to the Road Account the cost of maintenance of works financed from it.

496. Sub-paragraphs (iv) and (v) of paragraph 7(1) of the Resolution on road development adopted by the Indian Legislature on the 21st April 1934 provide for the debit to the Road Account, in special case, of the cost of maintenance of works financed from it. A "special case" should satisfy the following conditions:—

- (i) The financial position of the Province should be such as to justify the debit of the cost of maintenance to the Road Account.
- (ii) The works in respect of which the debit of maintenance is proposed do in fact create an increased liability for maintenance.
- (iii) Sanctions of this nature should be subject to review every five years.

The intention of the sub-paragraphs is not to afford relief as a matter of routine to the revenues of financially embarrassed provinces in all cases where the construction of a work has involved an increase in the cost of maintenance. Many of these works are of a petty nature. The purpose of the sub-paragraphs will be fully served if applications for grants for cost of maintenance are restricted to large works involving substantially increased expenditure on upkeep. Local Governments should meet the increased cost of petty works from provincial revenues. For this purpose Rs. 2,500 has been tentatively fixed as the lower limit.

(G.I., I. & L., Deptt., P. W. Br., letter No. C.-22, dated the 4th May 1935, copy received with Auditor General's letter No. 299-AC/KW-194-34, dated 1st June 1935. Dy. India 486/T.D. 1461.)

Meeting establishment charges, etc., for road development work on roads belonging to local bodies.

497. It has been decided by the Government of India that no share of general charges on account of ordinary establishment and tools and plant charges should be included in the actual expenditure on works chargeable against the Road Development Account.

(C.C.A.'s letter No. 351-Ac.-120-29-Pt., dated the 13th February 1932, Dy. India 1946 W.M. 2470.)

498. This principle is also applicable to such non-government works under the control of local body, as may be included in the programme of road projects approved by the Government of India and carried out through the agency of the Public Works Department on behalf of the local body. It is for the local Government to decide how, in such cases, they intend to give effect to this principle. The function of audit is to see that the condition precluding the debit to the Road Development Account of any but actual works outlay is not violated. There are two alternative courses either of which may be adopted at the discretion of the local Government. The work may either be classed as a provincial work, which may involve the formal as well as the necessarily actual transfer of the road to the Public Works Department charge during execution, or if the grant from the Road Development Account is treated as merged in local funds a *pro forma* grant-in-aid of the establishment and tools and plant charges may be made from the ordinary provincial revenues. In the latter case the contribution should be charged to the head "50—Civil Works—Grants-in-aid—Voted."

(Auditor General's letter No. T.-1259-Ac.-120-Pt. II-29, dated the 29th August 1932.—Dy. India 1194-W.M. 1235.)

499. The expenditure on road grading machinery in connection with schemes of road development may be debited to the ordinary shares of the Local Governments in the Road Development Account against special estimates approved in the ordinary way as in the case of works estimates.

(G.I., Deptt. of Industries and Labour, P.W. Branch, No. C-29, dated the 6th January 1933, copy received with G.I., F.D., No. D-248-B., dated the 21st January 1933, Dy. India-2186-W.M.-2107.)

Revised approval of the Government of India to Road Development Works in case of excess.

500. It has been decided by the Government of India that their revised approval is not necessary unless the excess over estimates for Road

Development Works to be debited to the shares of Local Governments in the Road Account is over 10 per cent.

(G.I., I. and L. Deptt. P.W. Br., letter No. C-22, dated the 12th August 1935, copy received with G.I., F.D., No. D-3102-B., dated the 15th August 1935, Dy. India 983-W.M.-1264.)

Adjustment of expenditure incurred on account of Land Acquisition establishments included in the estimates for acquisition of lands required for Road Development Fund works against Road Fund or special grant.

501. The following procedure should be adopted in adjusting the charges on account of Land Acquisition establishment employed on the acquisition of land for roads and bridges to be constructed or improved on behalf of local bodies at the expense of the Road Development Fund in Bengal:

(1) The usual establishment charges should, in accordance with the ordinary rules, be included in the estimates to be framed by the Collector for the acquisition of land required for such works. For accounting purposes however, these charges should be adjusted as follows:—

(a) In cases where the permanent ordinary Land Acquisition staff of a district do the acquisition work the cost of Land Acquisition establishment included in the sanctioned estimates for land acquisition should not be debited to the Road Development Fund but should be adjusted against funds to be specifically allotted for the purpose from ordinary revenue under "50—Civil Works—Grant-in-aid" and the expenditure booked accordingly.

(b) In cases where extra Land Acquisition staff is employed, the charges on account of the special establishment, actually entertained should be charged to the Road Development Fund. If the cost of entertaining such Special Land Acquisition establishment is less than the regular establishment charges provided in the sanctioned Land Acquisition Estimate, the difference should be adjusted in the manner indicated in (a) above.

(Bengal Government C. and W. (C.&B.), circular No. 5854-C, dated the 14th November 1938, Dy. GB-15544/W.M.-2357, dated the 20th January 1939, Bundle No. W.A.-39 of 1931-32, Vol. III.)

Classification of expenditure on account of awards payable under a Court's decree.

502. The expenditure on account of awards under a Court's decree under the Land Acquisition Act I of 1894 shall be treated as 'charged' under Art. 202(3) (c) of the Constitution of India.

(B.G., F.D., Nos. 5131-57-F.B. dated the 10th September, 1931, Dy. G.B. 5637/W.M.-1488).

Classification of Irrigation Divisions in respect of Establishment and Tools and Plant charges.

503. As the amount of expenditure on works in a division under the several major heads varies from year to year, this cannot be taken as the

criterion for fixing the classification of a division in respect of Establishment and Tools and Plant charges. As the charges for Establishment and Tools and Plant are, under Art. 42 of Account Code, VOL. III [read with Art. 42(4) of Account Code, Vol. I] distributed *pro rata* at the end of the year, it has been decided in consultation with the Accountant General, Bengal, that as the major head "18" is operated upon in each Division, the ordinary charges for Establishment and Tools and Plant of the following Divisions including all sub-divisions as well as of the offices of the two Superintending Engineers and the Irrigation Secretariat should, in the first instance, be debited to that head:—

Cana's, Cossye, Damodar, Nadia Rivers, Bankura, Damodar Canal, Malda Irrigation, Urban Drainage, Sundarban Embankment, Special Repairs, Investigation I and II.

(B.G., Irrgn. Deptt. No. 37-I/E. dated the 5th January 1923, Dy. G.B.-8004 and u.o. case No. 2114 of 27-28.)

Classification of receipts and expenditure in respect of Public Works Department land made over to the Civil Department for safe custody

504. When any Public Works Department land is made over to the Civil Department for safe custody and for management, even temporarily, as Khas Mahal, the revenue and the expenditure in respect of it should be booked finally under "Land Revenue" in accordance with the Rule in Art. 30 of Account Code, Vol. I read with Appendix 4 to the Bengal Financial Rules.

(B.G., Revenue Department, Memo. No. 11793-94-L.A., dated the 22nd November 1934, Dy. No. G.B. 98 6-T.A. 4217—*Vide* also u.o. Case No. 742 of 1934-35 (W.A. II-68)

Contribution grant payable to District Boards.

505. The 15 per cent. contribution payable to District Boards for the execution of road works of the Public Works Department is chargeable to "Repairs—Communication" under paragraphs 199 and 311 of the Central Public Works Account Code, instead of to "Establishment".

(B.G., P.W.D., letter No. 4576-A/4577-A., dated the 3rd November 1925, to the Superintending Engineer, Eastern Circle/Accountant General, Bengal, Dy. G.B. 6035).

Extraordinary receipts.

506. With regard to the question whether the sale-proceeds of certain land originally acquired for a Public Works brickfield, which was made over to the civil authorities for sale when no longer required, should be dealt with in accordance with the Schedule under Art. 39 of Account Code, Vol. I, it has been decided that as "Land and Kilns" is a suspense head, the sale-proceeds of land the cost of which was originally debited to that head should be credited to the suspense head under rule 3 in Statement E of Appendix 2 to the Central Public Works Account Code, and

that the question of the application of the schedule under Act 39 of the Account Code, Vol. I, does not arise.

(Ar.G.'s letter No. A.C.3279-36-25, dated the 22nd August 1925, Dy. Adg.-429.)

Expenditure on account of the acquisition of land

507. The classification of expenditure on account of the acquisition of land, for which funds are provided in the "50—Civil Works" Budget is as follows:—

Expenditure	Heads of classification
(i) Establishment charges and contingencies of the Land Acquisition Officer:—	
(a) As Public Works Disburser.	The special charges should be adjusted as works expenditure.
(b) When not so employed.	The charges for ordinary establishment should be brought to account in the Civil Department as part of the cost of the Collector's establishment but any special charges should be adjusted as works expenditure under "50—Civil Works".
(ii) Cost in reference cases:—	
(a) For filing the suit.	
(b) As a result of decree obtained by the contending parties as the cost of the suit.	These are special law charges and should be debited to the head "50—Civil Works—Establishment—Supplies and Services".
(c) Pleader's fee.	

(B.G., P.W.D., Dept. endorsement No. 928-F, dated the 11th March, 1931, Df. G.B.-6820.)

507 A. - H. S. no. 43. —

Transfer of Irrigation Branch land to other Departments of this Government and vice versa.

508. The Communications and Works (Irrigation) Department will neither claim from nor pay to, other Departments of the Government of West Bengal market value of any land which appertains to or is required for a work or project for which no Capital and Revenue Accounts are kept.

(B.G., Communications and Works Deptt., Irrigation Br. No. 2511/I, dated the 10th October 1939, Dy. W.A. III/811 of 19th October 1939, filed in bundle W.A. 39 of 1931-32, Vol. IV.)

Incidence of law charges on Civil Suits in connection with the execution of Govt. works.

509. The classification of expenditure on account of law charges incurred on Civil Suits in connection with the execution of Govt. works is as follows:—

Particulars of expenditure	Heads of classification
(i) The amount of claim for which a decree is given.	Should be debited in all cases to the work concerned.
(ii) The amount of incidental law charges incurred by the executing department in connection with a work financed from its own departmental heads of expenditure.	Should be debited to the sub-head "Establishment—Contingencies" of the executing department.

No. 48.

Insert the following as a new paragraph 507-A :—

Expenditure on repairs to requisitioned properties.

507-A. Where repairs to the requisitioned properties are carried out through the agency of the Works and Buildings Directorate and the cost thereof is initially met by Government subject to ultimate recovery from the owners of such properties by deduction from rent compensation, the repair works should be treated as Deposit Works done on behalf of private bodies (owners of the buildings) although the cost of such repairs is recovered from the owners through Land Acquisition Officers and 1 per cent. audit charges over the estimated cost should be leviable in such cases in addition to usual departmental charges.

The Executive Engineer concerned should initially classify such expenditure under "Misc. B. W. Advances" to be cleared by a credit to be passed on by the Land Acquisition Officer after recovery from the owners.

This has the concurrence of the Finance Department.

(Government of West Bengal, W. & B. Department, No. 140-CS, dated the 19th January 1953—Dy. WM/4540, dated the 11th February 1953, filed in Bundle WA/39 of 1931-32, Vol. VI.)

(iii) The amount of incidental law charges incurred by the executing department when acting as an agent in connection with a work financed from a different head of expenditure.

Should generally be borne by the department on whose behalf the work is undertaken, on the ground that the action of the executing department acting as agent, which is the cause of the suit, is normally taken in the interest of the work. When, however, it is established that the law suit has been caused by a deliberate act of an employee of the agent department for his personal gain, the charges should be adjusted by recovery from the individual concerned or by a debit against the standing charges of that department, according to the merits of the case. Such cases should, however, be submitted to Government for orders with complete statement in each case.

NOTE.—Excepting land acquisition cases. Pleader's fees should always be debited to head "27—Administration of Justice" and are not included in the "Law charges".

(B.G., Finance Department Budget Branch, Memo. No. 14964(24)/F.B., dated the 26th November 1942, Dy. G.B. 16680/WM 1768, dated the 28th November 1942 and u.o. Note No. 504, dated the 9th July 1942. Filed in Ble. No. WA/21 of 1941-42.)

Interest on arrears of Irrigation revenue—Classification of.

510. The interest on arrears of revenue creditable to the head "XVII and XVIII—Irrigation, Navigation, Embankments, etc." should be credited to the head "XX—Interest—Interest on arrears of revenue". In the case of Irrigation Projects of which the Revenue accounts have not yet been opened, the interest should be credited to the same head as the revenue is credited, viz. "Deduct—Receipts and Recoveries on Capital Account" under the major head "68—Construction of Irrigation, Navigation, Embankments, etc., if the head "68" is bearing interest, but to "XX—Interest—Interest on arrears of revenue" if it is not.

The new classification takes effect from the accounts for 1934-35.

(A.G.'s orders, dated 11th Dec. 1933, on Dy. M.S. 5064/W.A.111-1104, and Ar. Gl.'s No. 444-Ac. 133-37, dated 8th Dec. 1937, Dy. India 2979 and W.M. 2008 in bundle W.A. 17 of 1933-34.)

Interest on arrears of revenue of the Public Works Department—Classification of.

511. Receipts on account of interest on arrears of revenue instead of being taken to the head "XXX—Civil Works" should be credited to the head "XX—Interest—Provincial—Interest on arrears of revenue."

(Office Order No. 458, dated 13th June 1935.)

Lapsed P.W. Deposits and fines—Incidence of.

512. A lapsed deposit should be credited to Central or Provincial Revenue according as the original deposit was taken for a work or an object which is classed as Central or Provincial. Thus, an unclaimed deposit in connection with an ecclesiastical work should be credited to XXXIX—Central and not to XXXIX—Provincial.

(Ar. G.'s No. Ac-2093-309-29, dated the 2nd July 1923, Dy. No. Adg.-273 and A.G.B.'s Circular letter No. W.A.-605, dated the 18th July 1923.)

Fines, should be credited to the Central Government if the work in connection with which such a measure is taken is or was executed on their behalf.

In the case of Central Government Works and non-Government Works executed by the Provincial Public Works Department on behalf of local or private bodies, the fines and confiscated deposits should *mutatis mutandis* be classified in the same way.

(Auditor General's letter No. T. 23Ac/39-35, dated 20th April 1935, Dy. India 205/W.M. 136, Bdle. W.A./39 of 1931-32.)

Payment of labour employed in the workshop of the Western (Electrical) Division.

513. In accordance with the principle laid down with regard to workshop accounts (*vide* Note 2 under paragraph 382 of the Central P.W.A. Code) the value of labour employed in the workshop may be charged to the works concerned in the month in which the labour is performed, though not paid for during the month. The adjustment may be carried out by credit to the suspense head "Deposits—Miscellaneous" and debit to the service head or remittance account concerned. The suspense head will be cleared when actual payment is made in the next month.

(B.G., P.W.D., No. 684-A., dated the 3rd February 1931, Dy.-G.B. 4861/W.M.-863.)

Photographs of buildings—Incidence of the cost of.

513-A. The cost of the photographs of buildings, asked for by the Consulting Architect, Bengal, should be debited to his contingent grant.

(B.G., P.W.D., letter No. 608-B, dated the 13th February 1929, to the Chief Engineer, P.W. Deptt., Bengal, copy received with Superintending Engineer, Central Circle's letter No. 1041-G.-69-8-2^a, dated the 25th February 1929, Dy. Cal-26886.)

514. When the Public Works Department Inspection Bungalows are already furnished, the cost of any additional supply of furniture and crockery whether for the purpose of replacement or of making up deficiency should be charged to "Repairs".

(G.B., P.W.D., letter No. 5467-A, dated the 6th October 1928, Dy. G.B.-6569.)

(B.G., C. & W. Deptt., Irrigation Br. No. 2742-I, dated 27th October 1937, forwarded in B.G.F.D., No. 9632-F.B., dated 29th Oct. 1937, Dy. G.B., 9956/W.A. III-1678, in Bundle W.A. 39 of 1931-32, Vol. II.)

Treatment of the liftmen and the pumpmen employed in Government buildings as contingency menials.

515. It has been decided by the Government of Bengal that the liftmen and pumpmen employed in all Provincial Government buildings in Calcutta, should be treated as 'contingency' menials working under the

control of the Electrical Branch of the Public Works Department, and their pay charged to 'Establishment—Contingencies of the Electrical Division concerned.'

As an exception to the above order, the staff of liftmen and pumpmen employed at the Government House, Calcutta, should be treated as contingency menials working under the complete control of the Superintendent, Governor's Estates, Bengal, and their pay and charges on account of oil, grease, etc., and supply of liveries, adjusted in that division under "Establishment—contingencies".

(B.G., P.W.D. letter No. 102-E, dated the 11th January 1932, Dy. G.B.-9045-T.D. 4061, Bundle No. W.A.-II of 1929-30 and No. 202-T.E., dated the 6th June 1932, Dy. G.B. 2491 T.D.-852, Bundle No. W.A.-I of 1931-32.)

Adjustment of works transactions of the Public Health Department.

516. The works transactions of the Public Health Department should be adjusted through the suspense head "Departmental Adjusting Account—Public Health Department, Suspense Account" under Section "P-Deposits and Advances" instead of through the head "P.W. Remittances".

(Auditor General's letter No. T-1114-Ac.-160-34, dated the 5th September, 1934. Dy. India 1122, W.M. 1081, dated the 10th September 1934, Bdle. W.A.-46 of 26-27.)

Classification of the drummer's wages for announcing sale of materials.

517. The drummer's wages, paid in connection with the announcing of sale of materials, should be debited to "office contingencies" in all cases, and the gross sale-proceeds of the materials credited to Revenue or to the works concerned, as the case may be.

(A.G.'s orders, dated the 19th September 1942, on the Test Audit notes No. XIX of 1940-41, on the accounts of the Nadia Rivers Division—Item No. 15.)

Licensing of sweetmeat stalls in Educational Institutions.

518. Powers to grant license up to two years for accommodation for sweet and fruit sellers attached to educational institutions have been delegated to the Director of Public Instructions, Bengal, provided the license fee fixed in each case is not lower than that assessed by the Executive Engineer concerned and the license is given in the form given on page 148 of the Crown Estates Manual, 1932, with modifications to suit the requirements of each case. If the accommodation be borne on the books of the Works and Buildings Deptt., the license fee realised should be credited to the head XXXIX-Civil Works.

B.G.Edn. Deptt. No. 1303-Edn. dated the 18th May 1946, copy received with B.G.F.D. No. 1303/2(1) Edn., dated the 18th May 1946, Dy.GB/5941-TH-II-1188, dated the 21st May, 1946.)

518-A. On receipt of the monthly schedule from the Collector of Customs showing details of duty due from the various departments, the charges due on Government stores indented for the Public Works Department will be passed on to Works Audit through the Remittance head "Public Works Remittances—III (b)—Items adjustable by Public Works Department" and those will be passed on by Works Audit to the respective Public Works Divisions for adjustment against the works concerned. The original Bills of Entry presented by clearing agents to the

Customs Office at the time of the clearance of the goods will accompany the monthly schedule of the Collector of Customs, and accordingly those pertaining to the Public Works Department will accompany the Remittance Account as vouchers. These will indicate the indenting Public Works Divisions, the value of the goods imported and the duty paid thereon.

(Vide G. of I. Fin. Dept. (C.R.), No. 2980, dated the 11th July 1924, Dy. G.I.-306/1924-25 and Auditor General's No. A.C.-3211/415-24, dated the 5th September 1924, Dy. Adg-500 and No. A.C. 793/415-24, dated the 3rd March 1925, Dy. No. Adg-1074.)

(2) A broadsheet will be maintained in the Works Audit Department showing all the debits received through the Remittance Account on account of customs duty, as well as the corresponding charges accounted for in the divisional accounts under the respective service and debt heads according as the stores are utilised on Government or non-Government Works. This record will be necessary for the purpose of checking the demands made by the Local Government in respect of the refund of the duty charged on Provincial Government stores or for furnishing the figures to the Book Section at the end of the year for making annual adjustments when the refund of the customs duty is received from the Government of India towards enhancement of the Provincial balance in general or redemption or avoidance of debt.

No distribution of the refunds amongst the respective Public Works Divisions concerned will be necessary nor will the refunds be intimated to them.

CHAPTER XVI

INSPECTION OF PUBLIC WORKS AND IRRIGATION OFFICES

Introductory

519. The primary object of inspection by the Audit Department of the departmental offices is to assist the executive authorities in maintaining an efficient system of regularity and control of financial transactions committed to their charge. It is not intended that those authorities should be relieved of their responsibilities in the matter of frequent check and supervision. An inspection by the audit staff does not and cannot extend to a detailed examination of each and every item of receipt and expenditure or other transactions that occur in an office or department. An audit inspection, which only supplements inspection and supervision by administrative authorities, can do no more than see generally that the rules prescribed for the guidance of those authorities in the matter of financial transactions are being duly observed and bring to notice any irregularity or want of attention on their part.

The Audit Department is responsible for seeing that the procedure observed at departmental offices meets all the requirements of audit, the accounts are properly maintained and the orders in force regarding the custody and handling of cash, etc., are observed. In fact any suggestion by audit for safeguarding the financial interests of Government should be given special attention.

(Govt. of Bengal, Finance Department, Circular No. 3851-3877-F, dated the 22nd April 1938, Dy. G.B. 2389-W-A-III-174, dated the 12th May 1938.)

520. The inspection and test audit of the accounts of the Public Works and Irrigation Divisions are conducted by the Works Inspection Section. The sanctioned staff consists of one Gazetted Officer (an Assistant Accounts Officer), one Accountant and three Auditors.

Inspection of Divisional Offices.

521. The rules on this subject are contained in Chapter 32 of the Audit Manual and chapter 8 of the Audit Code to which the following are subsidiary.

522. For the purpose of the inspection of an Executive Engineer's Office, the accounts for February and March should be selected now and then for test audit specially when the expenditure of these months is found to be unusually large.

(Vide para. 6 of C.G.'s Circular No. 7 of the 16th September 1913.)

523. In view of the importance of the inspection work, the Deputy Accountant General himself should inspect a number of Divisional Offices and while he is away, the Inspecting Officer should be at headquarters to carry on the routine duties. All important cases will, however, go to the Deputy Accountant General himself, specially all Government references.

(A.G.'s order, dated the 18th February 1918, on a note sheet from the Auditor General.)

No. 92.

Page 215—

Delete paragraph 519. ✓

No. ~~92~~

93

Page 215—

Delete paragraph 522. ✓

524. According to paragraph 681 of the Audit Manual one major work or two minor works, whether completed or in progress, are required to be selected for complete analysis and examination of their accounts since commencement during local inspection of the accounts of a Public Works division in accordance with the instruction laid down in paragraph 695 *ibid.* For this purpose, on receipt of intimation of the date of inspection from W.I. Section, the superintendent of the section concerned should put up to the Deputy Accountant General a statement showing all important major works in progress during the year of inspection or completed since the last inspection. If there are no major works in the division, the statement should show important minor works in progress, or completed since the last inspection. The Deputy Accountant General (Works) will select the work or works from the list for complete analysis. In making the selection it should be seen that all important works in the division are, if possible, selected by turns. After the selection is made, the work or works selected should be noted in a register maintained for the purpose in W.M. and the register put up by the section concerned to the Deputy Accountant General for his initials, and at the same time an intimation of the work selected should be given to W.I. The statements mentioned above on which the selection is made should then be filed in W.M. and preserved carefully in a separate bundle opened for the purpose.

(Office order No. 88 dated the 11th January 1933.)

19.94

525. Appendix 'B' contains a list of the Public Works, Irrigation, Public Health and Construction Board Divisions to be inspected annually.

(*Vide* un-official case No. 323 of 1931-32 and Dy. Ar. Gl.'s demi-official No. 2010 G.B.E./245-31 Pt. II dated the 26th May 1931, bundle No. O.A./31 of 1931-32.)

526. A complete list of all Divisions to be inspected annually is to be furnished to the Examiner O.A.D. by the D.A.G.(W) at the beginning of each year together with the approximate time required for the inspection of each Division. The Examiner will draw up the programme of inspection of the Divisions.

527. The Auditor General has, in the interest of economy and convenience, decided that the local audit of the transactions of the Sikkim Division, occurring after the 31st March 1940, should continue to be done by Accountant General, Bengal, on behalf of the Accountant General, Central Revenues.

The reports of the inspections should be forwarded to the Accountant General, Central Revenues, for disposal.

As desired by the Accountant General, Central Revenues, the probable date of inspection of the Independent Sub-Division of the Central Public Works Department at Sikkim may be intimated to him one month in advance by the Outside Audit Department so that the names of the works, the accounts of which are required to be examined together with any other special points that are required to be investigated on the spot may be communicated to this office in time.

(Auditor General of India's letter No. 41-Admn/10/40, dated the 12th April 1940, Dy. India-194, dated the 16th April 1940 and Accountant

WM-126

tant General, Central Revenues, letter No. WM-2-25-110, dated the 23rd April 1940. Dy. WM-196. Filed in bundle W.A-33 of 1939-40.)

No. 94.

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Delete paragraph 524.

Notice of Inspection.

528. At least a week's notice of an intended inspection should be sent to the Divisional Officer concerned and care should be taken to specify therein all the documents (including measurement books selected by reference to audited vouchers) that will be required for test audit. The name of the month, the accounts of which it is proposed to test audit should not be intimated.

Memorandum of points for inspection to be prepared.

529. On the occasion of the inspection of a division office, a memorandum of the irregularities existing in the accounts of the division, as well as of points requiring special attention or examination on the spot including those regarding the constitution of the division which deserve attention during inspection should be prepared by the works Audit Section and transmitted to the Inspecting Officer under the signature of the Deputy Accountant General, Works.

The memorandum is compiled mainly from the Register of Points for inspection maintained for each Division and also from the Register of irregularities referred to in para 217 of this manual. The Register of points for inspection should be maintained in the following form in which the auditor concerned should keep a note of all points noticed from time to time in the course of central audit and ordered to be brought to the notice of the Inspecting officers for investigation and report at the next inspection of the division concerned.

1	2	3	4	5	6
Item No.	Particulars of the notes to be given to the inspecting officer	Date and number of intimation sent to the inspecting officer for inspection	Date on which the division was inspected. Reference to Inspection Report or other disposal	Reference to final order	Remarks

The memorandum should bring out clearly and distinctly—

- (a) the facts of the case,
- (b) the points at issue for investigation and the rules and orders concerned, and
- (c) reference to the correspondence, Audit Notes, etc., concerned out of which the case has arisen.

530. Auditors and Superintendents will bring to the notice of the Gazetted Officer in charge of the section by note, any points which they think may with advantage be investigated during local inspection of the Divisional accounts. After consideration by the Gazetted Officer's order points will be entered in the register under the Gazetted Officer's order (*vide* Article 397 of the Audit Manual). If in the course of inspection, any points arise which should have been, but has not been, noticed by

the office, the Accountant General will hold the Superintendent of the branch responsible for the omission.

531. Before the accounts of the month which are to be test audited during the inspection of division are sent out, the Auditor in charge will carefully go through all the schedule dockets and vouchers, etc., and see that they are complete in all respects. If there be any vouchers which are wanting owing to their having been sent out to the division or elsewhere, a note should be put up with the voucher bundle, for the information of the Test Audit Accountant.

532. The Test Audit Accountant, before he starts out for a division, will arrange for the despatch from the Accountant General's Office (Works Audit Department) to his address the following documents, *vide* Articles 680 and 681 of the Audit Manual.

- (1) last Inspection Report bundle and all connected papers,
- (2) a copy of Form No. S.Y. 210—'Confidential Report on the work and qualifications of the Divisional Accountant by the Inspecting Officer',
- (3) a complete set of audited accounts for the month selected for test audit with schedule dockets and vouchers,
- (4) foils of paid cheques relating to the accounts of that month and the names of the treasuries concerned,
- (5) all schedule dockets (with supporting vouchers, relating to the major or minor works selected for detailed examination (Article 681 Audit Manual). The Inspecting Officer will, however, be at liberty to analyse, in detail, the accounts of any other work or works, in case he finds this desirable on the spot, but he should report his reasons to the Deputy Accountant General (Works), *vide* note 1 under para. 691 of the Audit Manual,
- (6) one or two Abstract Travelling Allowance Bills of the division cashed during any month at the treasury at which the Divisional Officer is authorised to present establishment bills,
- (7) the annual accounts of interest Bearing Securities received since the last inspection,
- (8) the monthly accounts of Receipts and Issues of Tools and Plant,
- (9) a memorandum, signed by the Deputy Accountant General (Works) of points noted from time to time since the previous inspection as requiring special attention or examination on the spot (*vide* para. 680 (IV) and 397 of Audit Manual) *e.g.*, delays in the clearance of any arrears in work or of any outstanding suspense or other balances. The memorandum should clearly set forth the irregularities existing in the accounts of the Division or in the constitution of the Divisional or Sub-Divisional Office.

533. The memorandum of points for inspection should be returned by the Inspecting Officer after the inspection with his remarks as to the action taken by him. He may either drop the matter or include it in his inspection report or deal with it in a separate report if the matter be of too general a nature to be discussed in an inspection report. The action taken either by the Inspecting Officer or by the main office

should be noted against the items concerned in the Register maintained in the Works Audit Section.

534. The primary objects of the inspection of Public Works and irrigation Offices are as laid down in Article 682 of the Audit Manual.

To achieve these objects, the inspecting staff is required:—

- (i) to test audit the accounts of a month selected by the Deputy Accountant General (Works) and of one major work or two minor works, whether completed or in progress, singled out by him;
- (ii) to conduct a general examination of the initial accounts of cash and stocks, the measurement books, muster rolls and detailed accounts of works for the entire period covered by the inspection;
- (iii) to review the procedure observed by the Divisional Accountant in discharging the duties entrusted to him in connection with (1) his audit functions and (2) the periodical inspection by him of the accounts of Sub-Divisional Offices on the spot. See also paragraph 586 of this Manual;
- (iv) to investigate all points noticed in the Works Audit Department from time to time since the previous inspection as requiring special attention on the spot, *vide Article 397 of the Audit Manual*;
- (v) to advise the Divisional Officer and the Divisional Accountant in matters affecting accounts, budget etc., or the financial regularity of transactions;
- (vi) to offer suggestions bearing on the economy of public money particularly in all cases of superfluous clerical work in connection with accounts and audit;
- (vii) to draw up the Inspection Report and the Test Audit Note embodying the results of the inspection in accordance with the instructions contained in Article 153 of the Audit Code and to submit them to the Deputy Accountant General (Works).

Investigation with reference to the Canons of Financial propriety

535. A few typical cases of irregularities in which objection should be taken or investigation made with reference to the standards of financial propriety are given in Manual of the Higher Audit Department *vide also Article 85 of the Audit code.*

Limits of Inspection

536. In consequence of the abolition of the form of questionnaires for the inspection of Public Works Divisional Offices, a list of important items of works which should be carried out personally by the Inspecting Officer himself is given below. The object with which this list has been prepared is to ensure that the Inspecting Officer himself undertakes a substantial part of the general examination of the initial accounts and, as far as possible, conducts personally the whole of the review of the Divisional Accountant's audit. It should also be open to the Inspecting Officer to

extend his personal scrutiny to other points which in his opinion require it. The Auditor General desires that the Inspecting Officers should be made clearly to understand, that the introduction of this list is not intended in any way to diminish their responsibility for the supervision of the inspection as a whole.

Controller of Civil Accounts letter No. T-1296 Admn.-26-30, dated the 6th September 1930, Dy. No. Adg. 555-O.A.D., No. 185, bundle No. WA.-12 of 1929-30.)

The Inspecting Officer of a Public Works Division should devote his personal attention to all the items of work specified in Articles 152 and 153 of the Audit code, and paras. 701 to 704 of Audit Manual. He should also personally carry out the following items of work as also those given in Annexure A to Chapter 32 of the Audit Manual in addition to the general examination of all account registers, etc. :—

- (1) Review of the following registers and accounts, the nature and extent of the check being left to the discretion of the Inspecting Officer:—
 - (a) Contractors' Ledger for one month.
 - (b) Accounts of Interest Bearing Securities (Particularly with regard to the system of their repayment).
- (2) Miscellaneous items of work, namely:—
 - (a) Review of the register of Divisional Accountants' audit objection.
 - (b) Review of the Inspection Reports of the Superintending Engineers, the Divisional Officers, and the Divisional Accountants.
 - (c) Review of the irregularities noticed in previous inspection reports, which remain unremedied.
 - (d) Review of the extent to which instructions and orders previously issued and noted for compliance are being observed in practice.
- (3) Examination of the original files of correspondence where considered desirable.

Duties of the Test Audit Staff

537. The points that should be specially looked into by the test audit staff have been laid down in paragraphs 683 to 688 of the Audit Manual. The processes of audit are briefly stated below:—

- (1) *Audit of unvouched cash and transfer entry charges.*—In conducting this audit, the points laid down in paragraph 683 of the Audit Manual should receive special attention. It should also be seen—
 - (i) that in cases where it is not possible to support a payment by a voucher, a certificate of payment prepared in accordance with the instructions laid down in note 1 under paragraph 72 of the Central Public Works Account Code is on record, and
 - (ii) that all articles of Tools and Plant paid for have been brought on the returns.
- (2) *Examination of the audited vouchers.*—The audited vouchers of the selected month should be examined in accordance with paragraph 684 of the Audit Manual

- (3) *Examination of the foils of cheques.*—The examination of the foils of cheques paid during the selected month should be conducted according to paragraph 685 of the Audit Manual.
- (4) and (5) *Examination of the vouchers and transfer entry orders affecting stock or works accounts.*—The examination of these documents should be conducted in accordance with the instructions laid down in paragraph 686(a) and (b) of the Audit Manual.
- (6) *Examination of the Stock Accounts of the selected month.*—The stock accounts of the selected month should be examined according to paragraph 687 of the Audit Manual.
- (7) *Examination of Works Abstracts and Registers of Works.*—Works Abstracts and Registers of Works should be checked in all respects, *vide* paragraph 688 and 694 of the Audit Manual. It should also be seen that the rules laid down in paragraphs 283, 290 and 529 of the Central Public Works Account Code are observed.

NOTE 1.—Detailed instructions laid down in connection with the general examination of accounts (paragraph 539 *et seq.* of this Manual), should also be borne in mind in conducting the test audit of the accounts of the selected month.

NOTE 2.—The correctness and genuineness of the entries in the office copy of the accounts selected for test audit should be tested as required under para. 700 of the Audit Manual.

NOTE 3.—The Accountant General has decided that 50 per cent. of the paid cheques of the selected month should be checked during inspection. The selection should be made personally and in writing by the Inspecting Officer to whom all the cheques of the selected month will be supplied. 12-9-31

(Office order No. 114 dated the 11th April 1933)

Test Audit of the Accounts of the Selected Major Work or Minor Works

538. The Accounts of the selected major work or minor works should be subjected to the prescribed test checks. They should be analysed completely, and examined in detail with reference to the orders contained in paragraph 694 and 695 of the Audit Manual. Particular attention should be devoted to seeing—

- (1) that the accounts exhibit accurately the actual cost of work done relating to the particular object for which the particular estimate was sanctioned;
- (2) that all recoverable charges have been made good to Government by an equivalent cash recovery or short payment of dues;
- (3) that the contractors, and others on whose behalf the recoverable charges are incurred do not get the benefit of any concessions to which they would not have been entitled if they had themselves incurred the charges;
- (4) that the provisions of the Bengal Financial Rules 231—237 regarding the issue of materials to contractors are not infringed; and
- (5) that generally there has been no irregularity in the upkeep of the accounts including the initial records relating to them.

General Examination of Accounts

539. Detailed instructions in connection with the general examination of accounts are laid down in paragraph 689 to 700 of the Audit Manual.

The various initial accounts, records, etc., to be inspected are mentioned in the succeeding paragraphs with points requiring special attention as detailed against each. It should, however, be borne in mind that the work of the inspecting staff is not only confined to the routine work of test audit but also to detection of serious financial irregularities through the examination of original records *e.g.*, measurement books, estimates, agreements, etc.

Cash Accounts

540. The arrangements for obtaining cash from treasuries and for its custody, for the disbursement and the accounting of cash should be examined to see that they are in conformity with the rules on the subject contained in Chapter VI of the Central Public Works Account Code and Chapter I of the Bengal Financial Rules. In inspecting Irrigation Divisions it should be seen whether the Cashier has furnished Security Deposit as fixed by the Irrigation Department or has been exempted from furnishing security under the orders of competent authority. In the case of Public Works Divisions, a senior Accounts Clerk may perform cash duties under the supervision of the Divisional Accountant, but other accounts clerks entrusted with cash duties must furnish security deposit or secure exemption under the orders of Government.

The cash book should be carefully scrutinised to see that it is properly written up and maintained in accordance with the instructions given in the notes on Public Works Account Form 1. It should be specially seen:—

- (1) that private cash or accounts of members of the department, or undischarged balances of cash obtained from treasuries on bills for pay and allowances of establishment, are not accounted for through the Cash Book or mixed up with the regular cash balance;
 - (2) that the cashier who handles cash of the Executive Engineer does not take part in the preparation of divisional accounts.
- (*Vide* B.G., F.D., No. 1850-F., dated the 20th March 1931.)
- (3) that in respect of counterfoils of receipt books issued by officers other than the Divisional Officer, which have been recorded after check by the Divisional Accountant, 10 per cent. only of the items is traced;
 - (4) that cash received is promptly paid into the treasury through the Treasury Remittance Book and is duly acknowledged therein;
 - (5) that the cash book is closed and balanced on the prescribed dates;
 - (6) that there are no erasures or interpolations and that errors are rectified properly;
 - (7) that there is evidence in the cash book of verification of all entries made therein regarding receipts and payments and of the actual balance of cash in chest as counted on the last working day of each month;
 - (8) that there is no tendency to keep an unduly large cash balance in hand;
 - (9) that temporary imprests issued to subordinates are properly accounted for and are promptly adjusted.

No. 96.

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Delete item 3 of the items to be seen in the scrutiny of the cash book in paragraph 540. ✓

It should be seen that Imprest and Advance accounts are regularly closed and accounted for every month and that they are properly examined by the recouping officer before recouping.

The cheque and receipt books should be examined to see:—

- (1) that all books on receipt are entered into the 'Register of Cheque and Receipt Books' and that the Register is maintained and reviewed properly under paragraphs 543 to 545 of the Central Public Works Account Code;
- (2) that the counterfoils of used books are returned promptly to the divisional office for record and bear the check certificate of the Divisional Accountant;
- (3) that the certificate of the count of number of forms is duly recorded on the fly-leaf of each book;
- (4) that no receipt in Form B is signed before the receipt of the money has been recorded in the cash book, or by an officer not authorised on this behalf.

NOTE.—Divisional Accountants are not ordinarily required to receive (or pay out) cash and have no authority to issue receipts over their own signature. Where monetary transactions are not large, either in number or in amount, they may be entrusted with the receipt (and disbursement) of cash on the responsibility of the Divisional Officer with the consent of the Accountant General previously obtained.

(*vide* Ar.G's letter No. T.-1087-Admn.400-28, dated the 24th August 1928, Dy. A.G. 573.)

- (5) that no cheque is drawn unless it is to be paid away at once;
- (6) that time-expired, cancelled or lost cheques are properly dealt with;
- (7) that the paid cheques are traceable in the Treasury Pass Book maintained under paragraph 508 of the Central Public Works Account Code.

Bill Register

541. A bill register in B.F.R. Form No. 2A, is required to be maintained for Establishment contingent and T.A. bills etc., cashed direct from the treasury (*vide* note 4 under Rule 34 of the B.F. Rules). A separate bill register in Bengal Form No. 4883 (*vide* Appendix T) should also be maintained in respect of bills of contractors and supplies etc. for works. It should be seen during local inspection that the registers are properly maintained.

Stock Accounts

The initial account records relating to stock for the month selected for test audit should be checked with the schedule dockets and vouchers of the month received from the Works Audit Department and generally the records for the period of inspection should be scrutinised to see:—

- (i) that the initial accounts are in proper order and the receipts and issues are recorded therein in the order of occurrence;
- (ii) that there are no fictitious adjustments in the accounts;
- (iii) that authority exists for the receipt or issue of materials and a proper acknowledgement taken for every issue accounted for;
- (iv) that materials received are examined and measured at the time of actual receipt by an authorised person, other than a store-keeper (unless there is a Government order authorising, as a

- special case, the store-keeper to record measurements of stores received);
- (v) that the value accounts are maintained, and issue rates fixed, in accordance with the instructions contained in B.F. Rules 135-138;
 - (vi) that the head "stock" is charged only with expenditure connected with the acquisition of stock materials and with manufactured operations and is duly credited with the value of materials issued to works, sold, transferred or otherwise disposed of (materials purchased specially for a work should be charged to that work);
 - (vii) that issues to work are correctly classified under paragraph 237 Central Public Works Account Code, as "Issues to Contractors" or "Issues direct to works", and correctly charged for at higher rates, if necessary, under paragraph 120 *ibid*;
 - (viii) that in respect of issues to works, the conditions laid down in paragraphs 238, 239, 245 and 251 of the Central Public Works Account Code are fulfilled, *i.e.*:—
 - (a) the issues are ordinarily confined to materials which have to be supplied under the conditions specified in the contracts;
 - (b) the issues are charged for at the rates shown therein—the difference between the stock issue rates and those chargeable under the contracts being treated as additional final outlay on the work concerned under paragraph 242 Central Public Works Account Code;
 - (c) no carriage or incidental charges are debited against stock for moving the materials from or to a work;
 - (d) that surplus materials are not taken over, or taken back to stock except as indicated in paragraphs 245 and 251 of the Central Public Works Account Code;
 - (ix) that there is no unnecessary accumulation of materials;
 - (x) that proper and adequate action has been or is being taken to secure the adjustment of profits and losses due to revaluation, stock taking or other causes and for the disposal of un-serviceable or surplus materials. Losses on stock which are due to the negligence of departmental officers, should be brought to the notice of Government for necessary action; and
 - (xi) that the adjustment of surpluses and deficits arising from the discrepancies between the values at the revised rates (*i.e.*, future issue rates) and the present book values of the stores under each sub-head are carried out under the orders of competent authority—see paragraph 419(7) of this Manual.

A few selected items of stock which were certified by the Divisional Officer in the yearly register of stock as having been verified should be examined in detail to see that both the quantity and value accounts thereof were duly corrected in accordance with the recorded results of the verification.

Yearly Registers of Stock

542. The yearly registers of stock, Public Works Account Form 12, should be test audited in the manner laid down in paragraph 469 of the

Audit Manual. Care should be taken to see that the closing balances as per last audited register are correctly carried forward. Any unattested alteration or correction, overwriting or erasure in the audited register should be viewed with suspicion and specially scrutinised.

N.B.—The Register of Stock should be closed annually and steps taken to revise the issue rates in important cases in accordance with the rule in paragraph 119 of the Central Public Works Account Code (*vide* B. G. P. W. D., Nos. 3229-34-A/3235-A. of the 19th August 1924, Dy. G. B. 3637). The Register which should contain entries to end of March should be completed by the Divisional Office on or before the 1st June and be ready for audit by that date. If there are adjustments on account of stock transactions in March (final), which should be the exception and not the rule, the Register should be finally closed by the 15th July each year.

Norm.—Ten per cent. (10 per cent. P. C.) of the opening balances of the yearly Register of stock should be checked with the closing balances of the previous year. 197

(A.G.'s order of the 4th May 1936 on page 147 of Bundle WA-25 of 1931-32 and Auditor General's Memo. No. T148-Admns. II-121-37 of the 14th May 1937. Dy. W.M.-355.)

543. The stock accounts of the month selected for test-audit should be checked with the Schedule Dockets and Vouchers taken from the Audit Office, the points mentioned in paragraph 187 of the Audit Manual being specially attended to. The quantities of both receipts and issues of stock for the month should then be traced into the yearly register. The receipts and issues of other months as shown in the register need not be checked with the monthly accounts but the results arrived at as the closing balances should be tested and verified with the closing balances shown in the sub-divisional balance returns (Form 11) for the period.

544. The following points should also be attended to in auditing the Yearly Registers:—

- (1) That the current issue rates agree with the future issue rates of the previous year in respect of items brought forward.
- (2) That the alterations in rates made, if any, during the course of the year owing to fluctuations in the market rates, have been approved by the Executive Engineer and that the months from which the altered rates took effect have been noted in the "Remarks" column.
- (3) That in respect of issues of stock materials to contractors, the conditions of paragraphs 238, 239 and 120 of the Central Public Works Account Code are observed, that contractors are correctly charged in all cases and do not derive, directly or indirectly, any unauthorised monetary benefit in consequence of any arrangements in force. A special watch should be kept over the disposal of materials the issue rates for which are known to be appreciably below the market rates—*vide* paragraph 354(d) of the Audit Manual.
- (4) That future issue rates have been carefully fixed in accordance with the principle laid down in paragraph 118 of the Central Public Works Account Code and that they are not in excess of market rates as defined in paragraph 4(34) of the same Code and set down in the Register under orders of the Divisional Officer.
- (5) That the values at current issue rates and future issue rates have been correctly calculated.
- (6) That the totals of the values of the several sub-heads at future issue rates correspond with the balances shown in the Stock Abstract Book under the respective sub-heads.

- (7) That in cases of discrepancies between the values at revised rates (*i.e.*, future issue rates) and the present book values of the stores under each sub-head, the surpluses and deficits are adjusted on receipt of orders of competent authority agreeably to the ruling in paragraphs 140(b) and 185 of the Central Public Works Account Code.

545. The points requiring special attention in connection with stock accounts are detailed in paragraph 601 of the Audit Manual.

Manufacture Accounts

546. In the case of manufactures undertaken in a division whether for general requirements of works or for a particular work, it should be seen—

- (1) that a separate detailed account is maintained for each manufacture by "Operation" and "Outturn" subordinate to stock or work concerned, in Forms 33 and 42;
- (2) that every manufacture involving an outlay of Rs. 10,000 or upwards, is covered by an estimate (Rule 123 of the Bengal Financial Rules);
- (3) that an outturn account is prepared monthly in Form 36, as soon as it becomes necessary, and attached with the work abstract for the operation;
- (4) that the account of every operation is closed at least once a year at the end of the working season, notwithstanding that the operation (*e.g.*, brick making) may be continued from year to year—*vide* paragraphs 333 and 342 of the Central Public Works Account Code;
- (5) that the rates fixed for valuing manufactured articles are not in excess of market rates;
- (6) that with a view to adjust the balances of manufacture accounts, the rates of outturn have not been increased by the Executive Engineer by more than 10 per cent. over the estimate or current stock rates without higher sanction—*vide* B.G., P.W.D., No. 1004, dated the 7th March 1890;
- (7) that the outstanding balance under the sub-head 'Manufacture' in the stock abstract book is supported by details leading down to individual operations;
- (8) that the operations are all current and undertaken under competent sanction; and
- (9) that the charges under "Land, kilns, etc.," in connection with manufactures extending over more than one season are relieved periodically by debit to the "Operation" accounts of the several seasons under orders of competent authority.

Workshop Accounts

547. If there be a workshop in any of the Public Works Divisions for the execution of repairs to Tools and Plant or of small manufacture jobs, it should be seen that the accounts of the works executed are maintained in the ordinary forms for repair works or for manufacture operations, as

the case may be. In the case of larger shops, however, the system of accounts followed should be carefully reviewed to see:—

- (i) that it is in accordance with the procedure prescribed by the Local Administration in consultation with the Accountant-General,
- (ii) that it is suitable, and
- (iii) that the *pro forma* accounts are maintained with reasonable accuracy.

In the case of workshops running mainly for departmental purposes, it should be seen that the accounts are kept in accordance with the general rules and principles laid down in Chapter XIV of the Central Public Works Account Code. Whatever be the system of accounts or the procedure observed, the annual *pro forma* accounts should be subjected to a close scrutiny to see that the Capital account, the Outturn account, and the Profit and Loss account do not indicate any financial irregularity or laxity of control. (See also B.F.R., 261 and 262.)

Annual Register of Tools and Plant

548. The Register of Tools and Plant (P.W.A. Form 15) should be checked in full and in view of this, the instructions in paragraph 469 of the Audit Manual should be observed. The actual transactions of all the months of the year as brought account in Public Works Account Forms 13 and 14 should be audited in the manner laid down in para. 19 of this Manual and then traced into the Register.

As the monthly accounts (P.W.A. Forms 13 and 14) are audited in the Works Audit Section and sent to Works Inspection Section at the time of an inspection, the Works Inspection staff will check the receipts and issues directly from the audited forms without having to examine the accounts and vouchers relating to the return under audit. In order to enable the test audit staff to see whether all special Tools and Plant charged direct to works, have been brought to account, a note should be furnished by the audit office from the Register of Points for inspection of all such items. In respect of tools sold, etc., it should be seen that the values appear in the accounts and that there is authority for all writes-off of all useless articles.

Note.—“Ten per cent. of the opening balances of the Annual Register of Tools and plant shall be checked with the closing balances of the previous year”. 15.9.8

(A.G.'s order of the 4th. May 1936 on Page 147 of Bundle WA-25 of 1931-32 and Auditor General's memo. No. T-148-Admn II-121-37, dated the 14th May 1937. Dy. W.M.-335.)

549. The Register which runs for the whole year from 1st October to 30th September should be completed and kept ready for audit by the 15th December following.

550. A personal account should be maintained 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 (P.W.A. Form 24) on completion. If any materials are issued to the contractor or any payment is made on his behalf, a ledger account must be opened. •

551. The ledger account of all the contractors since the last inspection should be test-audited in the following manner. It should be seen:—

- (1) that balances have been correctly brought forward;

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Delete note under paragraph 548. ↗

- (2) that all running account bills have been correctly posted and that each series is consecutively numbered. Any omission in the posting of the transactions should be noticed;
- (3) that all debits to contractors on account of stores issued or payments made in their behalf have been duly raised and that all recoveries and cash realizations from them have been duly taken to their respective accounts;
- (4) that the debit and credit entries on account of first and final bills balance each other;

(The posting of about 10 per cent. of the first and final bills and other payment vouchers of contractors not being running account bills should be traced into the Ledger, but any recoveries made from such bills and payments made on behalf of other contractors should be checked cent per cent.)

- (5) that all totals in each individual account are arithmetically correct;
- (6) that the details of the closing balance of each account work up to the total and agree with the outstandings shown in the respective work abstracts and vouchers;
- (7) that all debits to contractors on account of materials issued are supported by receipts;
- (8) that liabilities not yet liquidated are not taken into account except in the case of a final bill of an account closed under paragraph 277 of the Central Public Works Account Code;
- (9) that different series of bills are not made out in respect of the same contract (*vide* paragraph 224(c) of the Central Public Works Account Code);
- (10) that the issue of materials to the contractors is in accordance with the terms of the contract or is otherwise authorised (*vide* paragraphs 238 and 239 of the Central Public Works Account Code);
- (11) that the recovery of the cost of materials issued to contractors is regulated by the ruling in paragraph 248 of the Central Public Works Account Code;
- (12) that advance payments and secured advances to the contractors are in order and they are promptly adjusted (*vide* paragraphs 225 and 226 of the Central Public Works Account Code);
- (13) that there is no tendency on the part of the Divisional or Sub-Divisional Officers to give unauthorised financial aid to contractors (*vide* paragraphs 277, 228 and 229 of the Central Public Works Account Code);
- (14) that the accounts represent a concurrent record of facts (*s.g.*, it should be noticed whether materials issued to the Contractors in an earlier month as per Contractors' acknowledgment in the receipt were accounted for in or after the month of payment of the bill from which the value was recovered);
- (15) that in the case of running account bills, the necessary check over the continuity of the bills is exercised by the Divisional Accountant and in token of this, the entries in column 10 of the Ledger are initialled by him;

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Delete the sentence under bracket below item 4 of paragraph 551, viz.,
'The posting.....cent per cent.'

- (16) that there are final bills in the proper form in respect of all running accounts closed.

See also para. 424 of the Audit Manual.

Register of rents of buildings and lands. (P.W.A. Form 49).

552. This register contains a continuous record of assessments, realisations and balances month by month for the whole year against each property (building or land) and the respective occupiers.

The register will generally be in two volumes—one being maintained for rents of buildings and the other for rents of lands.

553. The register of rents of buildings should be audited in detail since the date of last inspection, special attention being given to the following points:—

- (1) That in the case of officers drawing pay and allowances, 10 per cent. of which is less than the rent fixed for the residence occupied, the rents have been recovered at 10 per cent. on the emoluments from time to time and that in other cases full standard rents have been assessed and recovered.
- (2) That in cases where no rents have been assessed, the remissions have the approval of the Local Government.

N.B.—When there is no officer present on duty, for whose appointment a building has been constructed or leased, the sanction of the Local Government is not required.

- (3) That no building is removed from the register without the orders of competent authority.
- (4) That standard rents are not altered without proper sanction.
- (5) That the cost of land is shewn therein separately from that of the building or buildings thereon.
- (6) That the cost of residential buildings in the Register agrees with that shown in the last Capital and Revenue Accounts of such Buildings.
- (7) That necessary additions to the list of rentable buildings are made in the Register as new properties are acquired and that changes are made in standard rents as additions and improvements are made to the buildings. For this purpose, the test auditor should pick out from the Registers of Works all original works pertaining to residences which have been completed since last inspection.
- (8) That the entries in the Register are arithmetically correct and that steps have been taken towards the recovery of amounts outstanding for more than a month.

554. The realizations will be checked as follows:—

- (a) *Cash realised in the division.*—To be checked with the divisional and sub-divisional cash books.
- (b) *Recoveries by other Disbursing Officers adjusted in the divisional accounts.*—To be checked with the transfer entry book.
- (c) *Recoveries by Treasury Officers of the Province adjustable in the Audit Office.*—To be checked with the certified rent rolls (P.W.A. Form 48) returned by the Treasury Officers and the Audit Officer. See rules 45 to 50 of the B.F. Rules.

555. The Register of rents of lands will be checked generally to see:—

- (1) that the balances have been correctly brought forward;

- (2) that assessments for the year have been regularly made of approved rates;
- (3) that no remissions or refunds have been allowed without proper authority;
- (4) that the Register is periodically reviewed by the Divisional Officer;
- (5) that there are no items outstanding for a long time which require notice.

The realizations for one month should be test-audited in detail but the total realizations of other months as per Register should be traced into the Register of revenue.

Cases in which the terms of the agreement have not been enforced (and consequently arrears have accumulated) should be investigated and items of importance should be commented on. It should be seen whether the certificates were issued in proper time. Any loss in consequence of delay on the part of the Department concerned should be commented on.

NOTE.—The Superintending Engineers have no power to sanction remission of rent or any revenue, unless specially authorised by Government.

(B.G.C. and W. Department, Irrigation Branch, No. 3195/1A., dated the 16th December 1937, Dy. W.A.-III-1948, dated the 3rd January 1938, Filed in Ble. W. 1, '22 of 1936-37.)

Test check of recoveries on account of occupier's share of Municipal Taxes by the Inspecting Staff

556. The Inspecting Staff, while inspecting the internal accounts of the departmental officers (including the Divisional Officers of the Communications and Works Department) should conduct a test-check of recoveries on account of occupier's share of Municipal taxes on residential buildings, which are initially paid by the department concerned from its contingent grant and later recovered from the occupants for credit to the departmental receipt head. For this purpose, the Register prescribed in App. B-A., B.F.R. should be examined generally to see—

- (i) that all the residential buildings in respect of which the taxes are recoverable by the department, have been included in the register and that no building has been removed from it without orders of competent authority;
- (ii) that the balances have been correctly brought forward;
- (iii) that assessments and realisations have been made throughout the year and that sufficient reasons exist for the non-assessment or non-realisation in a particular month; and
- (iv) that assessments and realisations have been correctly made and recorded in the register.

For this, the assessments and realisation for the month, the accounts of which have been selected for test-audit, should be checked in detail with reference to the contingent bills in which the taxes for the quarter were paid by the department and to the duly certified rent rolls or entries in the cash book, etc., showing the recoveries, as the case may be.

(Office Order No. 128(T.M.), dated the 28th March 1941.)

Register of Measurement Books

557. The register of measurement books prescribed in paragraph 208 of the Central Public Works Account Code should be examined to see that it is properly maintained and is a complete record of all the measurement books maintained in a Division. The prompt return of completed measurement books to the divisional office and their retention for the prescribed period of ten years, after the date of completion of works, the measurements of any part of which are recorded in the book, should also be checked through this register. (*Vide* paragraph 312 of this Manual).

Register of Check-measurements

558. The register should be examined with a view to see whether the rule (d) under Rule 12 of the B.F.R. and the orders of Government conveyed in B.G.P.W.D., No. 1779-83-A., dated the 29th April 1921 (Dy. P.W.D., 539), are followed by the Divisional and Sub-divisional Officers *vide* paragraph 307 of this Manual.

Standard Measurement Books

559. The rules framed under paragraph 210 of the Central Public Works Account Code, by the Local Government for the guidance of Public Works Officers, for the maintenance of standard measurements books are contained in paragraphs 319, 320 and 321 of this Manual. When examining standard measurement books, it should be seen whether these rules have been observed.

Test-audit of measurement books and vouchers

560. When inspecting divisional offices, particular attention should be paid to the check of records of measurement. They should not only be examined in the light of the order in Government of Bengal, Public Works Department Code (paragraphs 259—261), Bengal Financial Rules (rules 201-202) and the Central Public Works Account Code (paragraphs 208—210), but should also be checked arithmetically in the manner indicated below in respect of a few bills of the month selected for test-audit:—

- (i) check arithmetically the "contents" or area entered in the measurement book;
- (ii) compare the rates with those in the agreement;
- (iii) compute the value of work done with reference to the quantity and the rate;
- (iv) check the grand totals;
- (v) compare the previous payment shown in the memorandum of payments with the total amount in the previous bill;
- (vi) compare the bills with the entries in the measurement book as regards quantities, rates and amounts.

See also paragraph 692 of the Audit Manual.

(*N.B.*—For the common forms of financial irregularities in connection with record of measurements, attention is invited to paragraph 218 of this Manual.)

561. The Inspecting Officer must understand clearly that superior authorities can never take action against individual officers on remarks in an Inspection Report which are expressed in general terms. Thus when the reports merely state that certain classes of mistakes are common in the measurement books of a certain division and give no concrete instances, this can only be regarded as warning that these mistakes should not be committed in future and one cannot expect superior authorities to do more

than to reiterate that warning. If, however, the comments in the Inspection Reports are to convey the impression that the work of measurements and of check measurements and of recording the results was being very badly performed, in such case a mere warning would be insufficient, the Inspecting Officers, when they come across serious cases of neglect of the out precisely the degree of neglect and should quote numerous instances. It would then be possible to press for definite action against individuals. The entries in a measurement book must be so reliable as to be accepted as evidence in a court of law. Moreover, serious frauds may be cloaked by the manipulation of entries in a measurement book. Such manipulation is easily capable of detection if a measurement book is properly maintained. Finally, the entries in a measurement book constitute the basis of all payments, and, therefore, they must be made with such attention to rule as to raise the presumption of accuracy. These results are quite unattainable if there are (1) unattested corrections, (2) pages not crossed off and left blank, (3) corrections made by over-writing, (4) instances of Contractor's signature not taken in acceptance of measurements (5) no details of measurements recorded, and (6) no evidences of check measurements by Sub-Divisional Officers.

It is because the grave results of these irregularities, some of which are apparently trivial, are so frequently overlooked that it is incumbent upon Inspecting Officer should investigate the matter more thoroughly and bring rules regarding measurements and their record in the measurement books, to investigate them very carefully and to report in such a way as to make the degree of the irregularity apparent.

(C.G.'s letter No. 1018½-A. & A./472-19, dated the 17th December 1919, Dy. C.G. 488.)

Muster Rolls

(See Article 693 of the Audit Manual.)

562. Muster Rolls should be generally examined to see that the instructions contained in paragraph 205 of the Central Public Works Account Code, Paragraph 693 of the Audit Manual, and Rule 197 of the B.F. Rules for their preparation are followed. In particular it should be seen:—

- (1) that payment is made through muster rolls only to day-labourers and never to—
 - (a) permanent or temporary employees whose pay is chargeable to the head "establishment"; or
 - (b) members of the work-charged establishment;
- (2) that a systematic record is maintained of the unpaid items, and of their payment, and that wages remaining unpaid for three months are regularly reported to the Divisional Officer; and
- (3) that progress of work done is shown when it is susceptible of measurements.

Work-charged Establishment

563 The lists of the work-charged establishment employed in a Division should be scrutinised to see:—

- (i) that proper sanction exists for each of the posts, *vide* Rules 224 and 225 of the B.F. Rules;

- (ii) that provisions for the purpose has been made in a separate sub-head of the sanctioned estimate; (lump sums fixed in lieu of estimate for repairs include such provision, *vide* Rule 224 of the B.F. Rules);
- (iii) that pay of no such post exceeds the prescribed rates in cases where such rates have been definitely laid down by a higher authority for any particular class of posts;
- (iv) that all sanctions to appointments in the work charged establishment and payments of wages to members of such establishments are entered in the Register of Sanctions to Fixed charges (P.W.A. Form No. 58), and that the Divisional Accountant puts his dated initial against each sanction noted in the Register (*vide* para. 498 of the Central P.W.A. Code).

Vouchers in support of payments to members of the work-charged establishment, holding posts which the divisional officer is authorised to sanction, are not required to be submitted to audit. These as well as vouchers pertaining to charges for chowkidars and garden establishments should be carefully scrutinised during local inspection, *vide* paragraph 452 of this Manual. Paid vouchers for one or two months should be specially looked up to see:—

- (1) that a proper acquittance is on record in respect of each such post;
- (2) that the pay bill is prepared correctly and in Financial Rule Form No. 20 (*vide* Rule 227 of the B.F. Rules);
- (3) that a simple register is maintained as indicated in Rule 229, *ibid*, for wages remaining unpaid on the monthly bills;
- (4) that no leave salary is granted to any member of work-charged establishment except as admissible under sub-para. (e) of para. 461 of this Manual, that travelling or other allowances are allowed strictly in accordance with rule 228(b), *ibid*.

Accounts of Works

564. (1) *General.*—The points requiring special attention in connection with the test-audit of accounts of works are detailed in paragraph 604 of the Audit Manual. The following points which are subsidiary to or in amplification of them should also be borne in mind:—

Issue of materials for use on works—

- (i) that the materials to be supplied by Government for use on the work as specified in the contract or piece-work agreement are obtained by the contractor from Government and paid for at the specified rates, regardless of fluctuations in the market rates or in the stock rates of the division;

[Central P.W.A. Code, para. 238(b) and rule 232 of the B.F. Rules.]

(This examination is specially necessary in the case of materials the market rates of which are known to be lower than the rates to be charged by Government as per tender).

- (ii) that no carriage or incidental charges are borne by Government for moving the materials beyond the place or places of delivery specified in the contract;

[Central P.W.A. Code, para. 238(c) and rule 232(e) of the B.F. Rules.]

(iii) that materials not specified in a contract but which are required for use on the work and exist in Government stocks are issued only with the express authority of the divisional officer and at rates specified by him, subject to the conditions mentioned in clause (b) of paragraph 239 of the Central Public Works Account Code, and rule 233 of the B.F. Rules;

(iv) that suitable arrangements exist for limiting the total issues of materials to a contractor in connection with a particular work to the reasonable needs of that work;

(Central P.W.A. Code, para. 244 and rule 236 of the B.F. Rules.)

(This precaution is specially necessary when the rates at which any articles are issuable under the contract are lower than the market rates.)

(v) that the cost of materials issued to a contractor is recovered promptly, in accordance with the instructions contained in paragraph 243 of the Central Public Works Account Code, and rule 235 of the B.F. Rules;

(vi) that no advance or recoverable payment is made to or on behalf of a contractor and no financial aid is given to him except in accordance with the terms of his contract or agreement and the relevant rules on the subject;

(Note 1 to paras. 198 and 199 of the Central P.W.A. Code and Rule 222 of the B.F. Rules.)

(vii) that in cases when the cost of materials is adjusted at once as a final charge, arrangements exist for exercising detailed control over transactions relating to materials and for verifying the unused materials;

(Vide para. 248(c) of the Central P.W.A. Code.)

(viii) that in cases of probability of excess of actual over estimated cost of work, Work-slips in the prescribed form (P.W.A. Form 39) are submitted, to the Superintending Engineer when necessary.

(Vide para. 286 of the Central P.W.A. Code.)

Expenditure on demolition, restoration, etc.

565. All cases of expenditure on demolition, restoration or rebuilding works, in connection with buildings or structures, irrespective of the amount involved or of the date of the original construction, should be investigated with reference to the reports on estimates, etc., in order to see—

- (i) that the original expenditure has not proved unnecessary or fruitless,
- (ii) that the new expenditure is not due to lack of foresight or neglect either in the arrangements for original construction or in those of maintenance after construction, and
- (iii) that there is proper justification for the original as well as the new expenditure.

The results of this investigation (in case it is considered to be important) should be placed before the Higher Audit Department for examination and necessary action before they are included in the Inspection Report.

Inter-Departmental Transfers

566. The principles governing inter-departmental transfers laid down in chapter 4 of the Account Code, Volume I, should be borne in mind and any deviations from the prescribed principles should be investigated and brought to notice. As regards the expenditure on buildings rates and taxes and cost of electric energy and water, the following points should receive special attention:—

- (i) that expenditure on new buildings or on additions or alterations to an existing building of Commercial Departments is charged against those departments and the usual percentage charges are levied and added to the expenditure;
- (ii) that the cost of buildings constructed or acquired by charge to the grant of Civil Works Department and subsequently transferred to a Commercial Department is recovered from that department; and
- (iii) that rent is recovered according to rules laid down by the Local Government from the Commercial Departments on account of occupation of Provincial buildings borne in the books of the Public Works Department.

If a Central building is occupied by any office of the Provincial Government rent should be charged at the rates prescribed by the Government of India similarly if a Provincial building is occupied by any office of the Central Government or any Commercial Department of the Provincial Government, rent should be charged according to the rates prescribed by the Government of West Bengal in the Communication and Works Department.

Where there is an arrangement for the payment of rent on the floor area basis (at the flat rate), only the cost of electric current should be borne by the Department occupying the building and the municipal rates and taxes should be borne by the Government concerned.

During local inspection it should be the duty of the inspecting staff to look into all cases where rent of an office building is payable by any department and to see whether assessments and recoveries are entered in the Register of Rents of Buildings and Lands.

Works Abstracts

567. When the sanctioned estimate for a work exceeds Rs. 10,000, it should be treated as a major work and a separate account should be kept for each sub-head estimated to cost not less than Rs. 1,000, while the expenditure on the remaining sub-heads may be lumped together.

When examining the accounts of works, it should be seen that—

- (i) in case of major works the accounts of which are kept by sub-heads, a suspense sub-head 'Materials' is opened in the works Abstract and the Register of works. The charges under this head should be supported by an account in Bengal Financial Rule Form No. 21 which should show monthly the receipts of materials brought to the site of the work, their issues to the contractors or direct to the sub-heads of the estimate on which used up;
- (ii) there is evidence that all marked deviations from the provision for receipts and recoveries of expenditure in an estimate are investigated under paragraph 503 of the Central Public Works Account Code;

- (iii) the balances under the suspense accounts 'Contractors' and 'Labourers' have been verified by the Divisional Accountant and the Sub-divisional Officer respectively, and that in the cases test-checked they agree with the balances shown in the Contractors' Ledger and in the record of unpaid wages;
 - (iv) progress is recorded (except where dispensed with by the Divisional Officer under paragraph 263 of the Central Public Works Account Code) from the details furnished by authorised executive officials in charge of the work, and not compiled from measurement books or vouchers, etc., by members of the office establishment (Central P.W.A. Code) paragraph 281; and
 - (v) there is evidence to show that the works Abstracts are examined monthly by the Divisional Officer.
- (Vide para. 288 of the Central P.W.A. Code.)

Registers of Works

288 The registers of works should be inspected to see—

- (i) that the registers are maintained in accordance with the rules in paragraphs 284 and 285 of the Central Public Works Account Code;
 - (ii) that in the case of major works the rates of cost are struck monthly under each sub-head the accounts of which are kept separately;
 - (iii) that the monthly postings are examined and attested under the dated initials of the Divisional Officer;
- (Para. 286 of the Central P.W.A. Code.)
- (iv) that there is evidence to show that delays in closing accounts, in measuring work done or in settling up bills are enquired into;

(Note 2 under para. 286 of the Central P.W.A. Code.)

If there is any unavoidable delay in the closing of the accounts it should be seen in particular that further charges are not incurred without the permission of the Divisional Officer;

(Vide Rule 252 of the B.F. Rules.)

- (v) that all liabilities and assets are settled and suspense accounts cleared before the accounts of a work are closed;
- (Paras 288 to 291 of the Central P.W.A. Code and Rule 253 of the B.F. Rules.)
- (vi) that the note of completion of work is recorded in the registers under the signature of the Divisional Officer as indicated in paragraph 292 of the Central Public Works Account Code;
 - (vii) that detailed completion reports (in F.R. Form No. 22) are submitted in all cases where required under Rules 254(b) and 255 of the B.F. Rules;

A consolidated completion statement in F.R. Form No. 23 is prepared monthly and submitted to the audit office for all original works and special repairs after their accounts are closed. This statement is also used for works and repairs where the outlay has not been recorded by sub-heads

and the actual expenditure which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Officer is empowered to pass:

- (viii) that all changes in the capital cost of residential buildings on account of their additions and alterations, and the actual outlay on new constructions of residential buildings are traceable in the monthly lists of residential buildings completed, submitted to the Audit Office;
- (ix) that action prescribed in paragraph 295 of the Central Public Works Account Code for correction of errors is taken, where necessary.

NOTE.—It should be seen during local inspection of a Divisional Office (C. & B. or I. & W. Deptt.) while reviewing the Register of works, whether the provisions of paragraph 287 of Central P. W. A. Code are being strictly followed and cases of delay in closing the accounts of works after their completion should be noticed in the Inspection Report.

(A.G.'s order, dated the 18th July 1935 on B.G., P.W.D. No. 8152-A., dated the 25th June 1935, Dy. G.B. 3496/A.P.-288, O.O. No. 487, dated the 22nd July 1935.)

Watching of Actuals

569. In connection with the arrangements for regulating and controlling expenditure in accordance with appropriations, it should be seen that the orders contained in paragraphs 39 to 42 of the Central Public Works Account Code are observed in practice, and that proper arrangements exist for watching the progress of expenditure with a view to taking early steps for obtaining extra funds or surrendering probable savings, as may be necessary in each case. (See also Rules 322 and 323 of the B.F. Rules).

Scrutiny of audit of expenditure against grants for Provincial minor original works conducted by Divisional Accountants

570. The detailed central audit of expenditure against the allotment for individual provincial minor original works of the Civil Works and the Irrigation and Waterways Departments having been dispensed with, such audit will be conducted by the Divisional Accountant, *vide* paragraph 25-A. For this purpose the Divisional Accountant will maintain an objection book in order to record and watch the clearance of objections for want of or excess over appropriation relating to such works. This objection book will be scrutinised at the time of inspection of the accounts of each division by the Inspecting Accounts Officer.

(Notes and orders on B.G., F.D., No. 1207-F.B., dated 13th March 1933, Dy. G.B. 13027-W.M. 2695.)

Contract Agreements

571. The principles that have been laid down by Government for the guidance of all officers who have to enter into contracts or agreements will be found in Rules 40A, and 175 to 187 of the B.F. Rules. The file of contract agreements and register of tenders, etc., should be scrutinised to see—

- (i) that tenders for the supply of articles worth Rs. 250 or more, for all original works costing more than Rs. 5,000 (Rs. 200 in case of I. & W. Deptt.) each and for all repair works or a group of repairs costing more than Rs. 2,000 (Rs. 5,000 in

case of I. & W. Deptt.) each are invariably invited in the most open and public manner possible;

(B.G., P.W.D., No. 5052-53-A., dated the 12th September 1928, Dy. No G.B. 5576.)

- (ii) that security for the due fulfilment of the contracts is taken unless specially exempted by competent authority;
- (iii) that sanction of Government exists for accepting a tender other than the one which is *prima facie* in the tax-payer's interest [*vide* B.G.W. & B. Deptt. Memo. No. 2410(2) R.S. 15th November 1949];

Note.—It will be the duty of the Inspecting Officer to scrutinise the facts of any case in which a tender is rejected in favour of a tender which, on the face of it is less favourable to the tax-payers' interest

- (iv) that contracts or agreements are executed on standard forms applicable to each case, or on special forms prepared in consultation with the Law Officers of Government and are sanctioned by competent authority; (regarding power of acceptance of tenders *see* paragraphs 221 to 225 of this Manual);
- (v) that contracts containing unusual conditions are not entered into without previous consultation with the Law Officers of Government and that material variations in contracts or agreements once entered into are not made without the consent of competent authority;
- (vi) that if materials are to be supplied by Government, the materials to be supplied, the place or places of delivery and the rates to be charged to contractors are specified in the contracts and that such rates do not differ from those notified in the notice calling for tenders;

[Para. 238(b) of the Central P.W.A. Code & rule 1 thereunder.]

- (vii) that contracts are free from ambiguities, that rates to be allowed are definitely stated, and that if contracts provide for the payment for work done at a specified percentage below or above the estimated or other rates, it states in clear terms in the contracts that such percentages will be calculated on the gross, and not the net, amounts of the bill's for work done;
- (viii) that transactions relating to two or more separate working estimates are not covered by a single contract or agreements; and

[Central P.W.A. Code, para. 224(c).]

- (ix) that in cases where tenders are received 'substantially lower in amount than the estimated cost of the work, the estimates are, as a rule, revised by the Divisional Officer according to Rule 193-A of the B.F. Rules.

Schedule of Rates

572. A schedule of rates of each kind of work commonly executed is required to be kept up in each divisional office, prepared on the basis of rates prevailing in each locality. It should be intelligently scrutinised to see that it is correctly maintained. The rates entered in the estimates should generally agree with the schedule rates, but if any departure from

No. 34.

Insert the following as Note 2 under paragraph 571 :—

NOTE 2.—It is strongly impressed on the Divisional Officers under I. & W. Directorate that all documents relating to tenders, e.g., comparative statements of tenders, notices calling for tenders and other documents connected therewith, should be kept ready for inspection as soon as they receive an intimation of audit inspection.

[Government of West Bengal, I. & W. Deptt., No. 1760 (26)-I. A. dated 2nd June 1952—
Dy. W. A. II/450, kept in Ble. WA/39 of 1931-32, Vol. VI.]

No. 36.

Insert the following as Note 1 under paragraph 571 :—

NOTE 1.—A register should be maintained in all offices of Executive Engineers in the proforma shown below along with connected papers and documents so as to produce these as and when required at the time of inspection by the audit staff.

Statement of tenders received and opened

Name of work
Date of opening

Name of tender.	Particulars of earnest money.	Amount of tender.	No. of pages of tender.	Items corrected, No. of items.	Particulars of rates as corrected.	Total No. of corrections.	Remarks.
1	2	3	4	5	6	7	8

[Chief Engineer, Government of West Bengal, W. & B. Deptt., No. 1438(14)-RS, dated the 20th June 1952—Dy. WA.II/555, kept in Ble.WA/39 of 1931-32, Vol. VI.]

No. 39.

Insert the following as Note 2 under paragraph 571 :—

NOTE 2.—The orders issued in C. E., Govt. of West Bengal, W. & B. Deptt., No. 1438(14)-R.S., dated the 20th June 1952, as inserted by C. S. No. 31, are also applicable in the Development (Roads) Dept.

[C. E., Road Development, West Bengal's No. 197(15)-D/RS, dated the 9th September 1952—Dy. OAD/ 3270, kept in Bundle WA/39 of 1931-32.]

these rates is made or authorised in any of the estimates, the report of the estimate should indicate in detail the manner in which the rate used in the estimate has been arrived at.

(*Vide* Rule 256 of the B.F. Rules.)

Accounts of interest-bearing Securities

573. The accounts of interest-bearing securities should be looked into with a view to examine the following points in addition to those mentioned in paragraph 696 of the Audit Manual—

- (i) that security, as determined by the Superintending Engineer in each case under the relevant orders on the subject, is furnished by the cashiers, storekeepers, and members of subordinate and clerical establishment entrusted with the custody of cash or stores;
- (ii) that security deposits are covered by a proper bond or agreement setting forth the conditions under which the security is held;

(Central P.W.A. Code, para. 389.)

- (iii) that the rules relating to interest-bearing securities as indicated in paragraph 390 of the Central Public Works Account Code are observed and that the register of their receipt and disposal in Public Works Account Form 85 is correctly maintained.

The Post Office Savings Bank Pass Books should be examined to see that the rules laid down in paragraph 392 of the Central Public Works Account Code are followed by the Divisional Officer.

It should be seen also (1) that cash deposits of subordinates and contractors are regularly converted into interest-bearing securities under the orders laid down in paragraph 393 of the Central Public Works Account Code, and (2) that Government paper tendered as security is taken at its market value at the time of deposit and that in the event of its subsequent appreciation or depreciation in value, a re-adjustment is made, if necessary. See also para. 391 of the Central P.W.A. Code.

(*Vide* G. of I., I. & L., P.W. Br., letter No. Mis-8, dated the 22nd July, 1926.)

Road Metal Return

574. The Road Metal Return should be examined in accordance with the rules laid down in paragraphs 161 to 163 of the Central Public Works Account Code and Rules 152 to 154 of the Bengal Financial Rules.

Revenue Receipts

575. The records maintained under paragraphs 177 of the Central Public Works Account Code showing the assessments made in respect of all items of revenue, the progress of recovery and the outstanding debts due to Government, should be examined to see that proper action is taken in each case and that no debts due to Government are written off without the orders of competent authority.

Register of Miscellaneous Recoveries

576. The register of recoveries prescribed in paragraph 503 of the Central Public Works Account Code should be examined to see—

- (i) that the register is properly maintained in P.W.A. Form No. 95 and regularly reviewed;

- (ii) that orders regarding recoveries to be made from contractors or other persons which cannot be watched through a suspense or other account are promptly entered in the register;
- (iii) that credits anticipated in the estimates for works, for recoveries of expenditure, etc., are posted in the register immediately on receipt of sanctions to estimates;

NOTE.—It should be seen how the recoveries on account of sale of dismantled materials received from works are watched in the Sub-divisional offices.

- (iv) that the timely realization of each item is carefully watched;
- (v) that there is evidence on record that all marked deviations from the provision for credits in the estimates of works were duly investigated.

(Vide para. 503 of the Central P.W.A. Code.)

Advices of Transfer Debits and Credits

577. The counterfoils of Advices of Transfer Debits (or Credits) and of Acceptances of Transfers should also be inspected to see that according to the instructions contained in paragraph 447 of the Central Public Works Account Code, Advices and Acceptances of Transfer are signed by the Divisional Officer himself—

- (i) when the transfer advised is credit or a minus debit;
- (ii) when the transfer accepted is a debit.

Register of Transfers Awaited

578. It should be seen that a Register of Transfers Awaited is maintained in Public Works Account Form 57 for the registration of all liabilities and assets adjustable by transfer credit or debit to remittance heads of account or otherwise as indicated in paragraph 42 of the Central Public Works Account Code and the rule thereunder.

Registers of (a) Sanctions to fixed Charges and (b) Miscellaneous Sanctions

579. The Registers of Sanctions to Fixed Charges and Miscellaneous Sanctions in P.W.A. Form No. 58 should be examined generally to see that the sanctions to be entered in them under paragraph 498 of the Central Public Works Account Code, are noted as they are accorded, that the expenditure incurred against sanctions is regularly posted, and that there is no irregularity.

Service Books, Acquittance Rolls, etc.

580. The service books of the subordinate establishments should be carefully inspected with reference to the following points and the rules framed by the Local Government as embodied in the West Bengal Service Rules Part I.

- (i) that a service book is maintained for every non-gazetted superior Government servant holding a substantive post on a permanent establishment and a service roll for each inferior servant holding a substantive post on a permanent establishment;

NOTE.—(A Service book shall also be maintained for a non-gazetted Government servant holding a temporary or officiating post, whose service is transferable and who is likely to be made permanent.—Vide Note I under Rule 37 of App. 8 to W. B. S. R. Part I.)

- (ii) that the entries of all events in the official career of a Government servant are duly and promptly made in his service book and attested by competent authority;
- (iii) that the entries on the first page of the service book are re-attested every five years;
- (iv) that no alteration is made in the date of birth without the sanction of competent authority; and
- (v) that the books are kept in the custody of the head of the office.

A few entries of pay and allowances as shown in the service books and rolls should be checked from and compared with those in the pay bills and in the office copy of the last Annual Establishment Return.

It should also be seen that a leave account, as prescribed in 178 of the West Bengal Service Rules, Part I, maintained for each non-gazetted Government servant and attached to his service book. Entries in some of the accounts should be checked to see that they are correctly made. Leave accounts of Officers who are likely to retire within the next three years from the date of inspection should be thoroughly checked. The results of check should be recorded in a suitable register and the discrepancies or overdrawal of leave salary, if any, should be brought to the notice of the Divisional Officer through the audit section concerned.

Acquittance rolls and receipted office copies of the establishment bills should be checked to see that the documents are carefully preserved, that payees' acknowledgments are on record and that the arrangements for keeping a proper watch over undisbursed amounts are satisfactory.

It should be seen that the totals shown in the acquittance rolls are not struck by the same clerk who prepares pay bills of office establishment.

Codes and other books of references

581. The codes, etc., received for office use as well as those supplied to the Divisional Accountant as his personal copies should be examined to see that they are correctly posted up to date.

Suspense and other registers

582. The suspense and other registers should also be examined to see that there is no undue delay in the clearance of suspense and other balances and that no items are outstanding in respect of which adequate action has not been taken with a view to expediting their settlement.

Leave applications

583. In the case of leave applications of the subordinate staff a few cases of leave applied for should be examined with reference to rule I to paragraph 701 of the Audit Manual.

Travelling Allowance Journals

584. These should be reviewed generally to see that the audit by the Divisional Accountant was conducted with care and before payment.

(Vide rule 2 to paragraph 701 of the Audit Manual.)

General

585. All accounts records, not specifically mentioned in the preceding paragraphs, should be examined generally in accordance with paragraph 698 of the Audit Manual and it should be seen that they are periodically

reviewed by the Divisional Officer as laid down in paragraph 542 of the Central Public Works Account Code.

Arrears

586. The last inspection report by the Audit Officer as well as the reports of the Superintending Engineer, the Divisional Officer and the Divisional Accountant of their inspections of the Divisional and Sub-divisional Offices should be examined to see that the irregularities brought to notice in those reports have been remedied and that the correct procedure is being observed in respect of all matters the procedure relating to which was considered defective previously. (See paragraph 702 of the Audit Manual regarding any arrears or confusion in the Accounts work of the division).

March expenditure

587. All expenditure brought to account in Divisional Officer's accounts towards the close of the financial year, specially during March, should be scrutinised with vigilance, to see (1) that the charges against the Appropriation and Estimates of the year as brought to account, are regular, (2) that the liabilities and assets of one year are not brought to account in another year, and (3) that irregular methods of dealing with the liabilities and assets of the year have not been resorted to which might either have caused actual loss or extra expense to the State or might possibly result therein, or be otherwise not conducive to financial efficiency.

(Vide paragraph 466 of the Audit Manual.)

588. A detailed procedure for the examination of accounts in cases of heavy expenditure is laid down below:—

1. The irregularities which often accompany exceptionally heavy expenditure are—

- (i) unreal payments, *i.e.*, payments charged off in the accounts but not actually made to the parties concerned at the same time;
- (ii) payments made before the work is performed.

2. *Unreal payments.*—The first irregularity can be easily detected in the Audit Office by noting instances in which acquittances are not received with the accounts and ascertaining the causes which led to the delay in their submission. The facts ascertained should be verified at the time of inspection, *e.g.*, if it is urged that a contractor was not present at the station for receiving payment, his ledger account may be consulted and it may be seen if payments for any other works were made during the same period. If by such a test it is found that there was an attempt to hold over the payment deliberately, it should be seen (as described in subsequent paragraphs) if the work was really carried out before the cheque was drawn.

3. In some cases stamped bills are sent by firms in advance of the despatch of stores and cheques or remittance transfer receipts are drawn but are held back for delivery till the stores are actually received. This is irregular. An inspection of the local records connected with the receipt of the stores or the procuring of remittance transfer receipts will reveal such irregularities.

4. *Payment for work not done.*—The progress report of the division for March shows the expenditure against grant both for the month and for the

whole year. From this, a list should be made of all items in which the proportionate expenditure in March has been unduly high. The high expenditure may be either cash or stock expenditure.

5. *Stock*.—At inspections the original records of stock transactions should be consulted to see how far the stock transactions in the accounts are really *bona fide*. The indents for the stores issued should be inspected so as to ascertain the dates of issue of the indents for the stores. The actual date of receipt at site can be ascertained from the entry in the appropriate column in the receipts for the stores sent and can be checked with the dates on which payments are recorded for the incidental charges, if any, such as cartage and freight charges.

Such a check should bring to light all cases in which stock is shown as issued simply with a view to work up to grants.

6. *Cash*.—The figure under this head as shown in the schedule docket for the work concerned, may represent—

- (i) actual cash expenditure, or
- (ii) adjustments for workshop debits, etc.

7. *Actual cash expenditure*.—From the vouchers received, a list in the following form should be prepared—

Vr. No. and date	Date of measurement	Measuring Officer	No. of Measurement book and page	Place of measurement

8. This list will show if there is a tendency to make an unduly large number of measurements towards the end of March. If this tendency be found, the fact that the measuring officer was on the days specified at the particular place should be verified with the travelling allowance bills and journals. If it appears that the same officer is shown as having measured a disproportionately large number of works in a given time, the fact should also be brought to notice.

9. The comparison with travelling allowance bills should be made locally in the case of lower subordinates and other officers for whom the journals do not come to the Audit Office.

The work shown as measured should also be verified as far as possible with the progress reports locally.

10. *Payments for materials*.—Cash payments may also be made for materials supplied in which case the following additional checks may be applied.

If the payment forms an advance to contractors for supply of materials, subsequent measurement books should be looked into to see when the materials were actually used.

In the case of materials issued direct to works and accounted for in Financial Rule Form No. 21, it should be seen whether they are of a nature liable to rapid deterioration which would result in loss to Government if not actually required for some time after purchase and whether the materials collected are in excess of requirements of the works. Some

case of actual loss accrued may be noticed from the reports of verification of unused materials (Financial Rule Form No. 21).

11. In the case of materials purchased, it should also be seen if they were provided for in the estimates. Instances are not uncommon in which stores are charged off to some estimate in which there is a saving, the debit being relieved as the stores are being used up in other works.

12. The rates at which these heavy payments are made should also be scrutinised locally to see that higher rates than are justified are not passed, e.g., the higher rate provided for teak wood wrought and put up should not be allowed for teak wood supplied.

13. The transfer entry orders should be scrutinised and all facts clearly ascertained; if any transfer of materials is involved, the same check should be applied locally in verifying the transactions as in the case of stores supplied. The actual date of transfer should be ascertained and verified with the dates on which cartage and other charges, if any, were incurred.

14. *General.*—Besides the above the following checks should be applied:—

- (1) At inspections the dates of closing of the divisional and sub-divisional accounts should be verified. The causes of any delay in the submission of the sub-divisional cash or stock accounts should be enquired into.
- (2) Whenever in the course of audit, an adjustment is met with, it should be seen if the original entry written back was made in March and if it is found that it was, the particulars connected therewith should be investigated so as to find out if any adjustments were made in March simply to work up to grants.

What audit should do is to find out if the increase in expenditure has led to any definite irregularity or waste of expenditure.

[C.G.'s Circular No. 2 dated the 22nd March 1912 (Dy. C.G. 10) and letter No. 1034-A. & A.-109-11, dated the 9th October 1914, Dy. C.G. 291, Bundle W.A./155 of 1912-13.]

NOTE.—Whenever the Inspecting Officer has to comment in his reports on the rush of cash expenditure in March as against the preceding eleven months of the official year, he should give specific instances of expenditure having been incurred in March, which would normally have been liquidated in the following month. 14(3)

(Vide G. of I. Circular No. 11-P.W., dated the 11th March 1941.)

Disposal of Objection Statements, Inspection Reports and Test Audit Notes

589. With a view to curtail the bulk of objections and to secure prompt disposal of Inspection Reports and Test Audit Notes it has been decided to make the following arrangements for the local inspection of Public Works and Irrigation Divisional Offices.

(1) *Objection Statements.*—The inspecting staff will record all objections as disclosed by local audit on the prescribed objection statement form (S.Y. 203) and as each page is completed it will be serially numbered and made over to the head of the office and his receipt taken in a memorandum book kept for the purpose. The head of the office should return each page in the course of the same or the next day with a written answer against each point raised. The Inspecting Accountant will issue formal

reminders in cases of delay in the return of the objection statements. On receipt of the requisite documents or the information wanted, the Inspecting Officer should see whether the objections can be removed or further points require clearing up or the objections have not been removed. In the last case, the pages concerned will be made over to the officer who furnished the information, with a request for immediate return after perusal together with any further remarks that he may wish to make. In this way the inspecting staff will settle locally points of minor importance.

(2) *Inspection Reports.*—Points which cannot be settled locally will be communicated in two parts, *viz.*, (i) the Inspection Report, and (ii) the Test Audit Note. Important points dealing with serious irregularities will appear in the Inspection Report. It will set forth in detail important defects of procedure and financial irregularities and describe briefly the general state of accounts and the nature of financial control over transactions. Objections settled locally will not be included in the Report unless a defect of system or error in principle has been brought to light.

Copies of the Inspection Report will after scrutiny by the audit section concerned and passed by the D.A.G.(W) be sent simultaneously to the Executive Engineer, the Superintending Engineer and Chief Engineer, the Secretary to the Government of West Bengal, C. & W. Department or Irrigation and Waterways Department according as the Division inspected belongs to the former or to the latter Department.

Each paragraph or sub-paragraph or item of the inspection report should be pasted at the top of a separate sheet of foolscap. The different officers should then record their remarks seriatim below, attaching as many extra sheets as may be necessary to dispose of each paragraph or sub-paragraph or item thereof. At the head of the note recorded by each officer it must be clearly indicated whose remarks follow and for this purpose the following headings will be used as the case may be:—

- (1) Explanation of head of office,
- (2) Remarks of superior officers,
- (3) Orders of the head of the Department,
- (4) Accountant General's final remarks, and
- (5) Orders of Local Government.

The Executive Engineer will submit in triplicate his explanation to the Superintending Engineer within three weeks from the date of receipt of the Report.

The Superintending Engineer (or the Chief Engineers as the case may be) should transmit to the Accountant General, Bengal, the explanation of the Executive Engineers with his remarks within 2 months of the date of the receipt of the explanation and all orders of the Administrative Department of Government should issue within 2 months of the date of receipt of the broadsheet from the Accountant General, West Bengal.

(B.G., F.D., No. 7101-F., dated 22nd December 1933, Dy. G.B.-10638-W.M.-1920-BdJe. W.A.-39 of 1931-32.)

On receipt of the comments the Accountant General will dispose of points not requiring the attention of the Local Government and return one copy to the Superintending Engineer with his remarks. One copy of the replies together with the comments of the Accountant General on points, on which the orders of Government are considered to be necessary.

will be forwarded to the Secretary to the Government of West Bengal, C. & W. Department or Irrigation Department. All orders of the Local Government should issue with the concurrence of the Finance Department.

A copy of the Report will be sent to the Finance Department also when an embezzlement is detected or inferred from any suspicious circumstances or any serious financial irregularity is discovered, and attention of the Finance Department and the Administrative Department will be drawn to the relevant paragraphs of the Report. 17/1/31 - 2A

(8) *Test Audit Notes*.—Points which cannot be settled on the spot and which are not important enough for inclusion in the Inspection Report will be incorporated in the "Test Audit Note" which will be issued by the Accountant-General in form No. S.Y. 203. The Executive Engineer will submit his reply to the Accountant General within fourteen days from the date of receipt of the Note, outstanding points being settled by direct communications between the two officers.

See also paragraphs 705 to 709 of the Audit Manual

(B.G., F.D., Memo No. 1405-F., dated the 7th April 1930, Dy. G.B; 1209 of 1930-31.)

590. The Inspecting Officer should obtain all relevant facts in connection with each item of the Inspection Report and he should himself see all the connected documents. Both the Inspection Report and the Test Audit Note should be completed before the Inspecting Officer leaves the office inspected and they should not be signed until after the Divisional Officer, if present at headquarters, has been given the opportunity of reading and discussing them and suggesting any omissions or modifications (*vide* paragraph 703 of the Audit Manual), and in the Report, the Inspecting Officer should state that this has been done.

When the Inspecting Officer's comments tend to accuse a particular officer of a serious dereliction of duty, he should, before including them in his report, ask for a discussion with the officer concerned through the official channel, if necessary, and incorporate the result in the relevant paragraph of the draft report. In cases where such a discussion cannot be arranged for before the Inspecting Officer leaves the station, the fact should be mentioned in the draft paragraph itself.

(*Vide* A.G.'s orders, dated 10th March 1933, in Bundle W.I. 3. of 1931-32.)

591. The Inspection Report should describe briefly the general state of the accounts and the nature of the financial control over transactions, and should be accompanied by a note from the Inspecting Officer enumerating the items (if any) thereof which involve considerable losses, writes off or infructuous expenditure or other irregularities of great importance and in his opinion, should eventually find a place in the Appropriation Accounts and the Report thereon.

(*Vide* para. 703 of the Audit Manual.) 591-A

592 The Inspection Report will be drafted by the Inspecting Officer and forwarded direct to the Works Audit Department for submission to the Deputy Accountant-General, Works, with the sectional remarks, if any. The report will then be passed and issued by the Deputy Accountant-General, Works. The fair copy of the report will be typed by the Record Section and checked and compared by W.A.D.

The Deputy Accountant General will send the case up to the Accountant General if there is any unusual matter in it or if action taken is not sufficient.

See also paragraphs 705 and 706 of the Audit Manual.

(Vide A.G.'s Order No. 1144, dated the 18th September 1931.)

The Test Audit Notes, after being signed by the Inspecting Officer, should be numbered and issued by the W.A.D.

Any Inspecting Officer may append a remark to any such Inspection Report or Test Audit Note to the effect that he wishes to see the disposal of any particular paragraph. In such instances the case should if practicable, be seen by the same Inspecting Officer who signed the report before final orders are passed on it and invariably when the suggestion is merely to drop the paragraph.

(Vide A.G.'s Order No. 239, dated 5th April 1934.)

593. A special report on the results of review of the Register of Divisional Accountant's Audit Objections, which the Inspecting Officer is to undertake under paragraph 21 of the Central Public Works Account Code, should be submitted by the Inspecting Officer, separately from, but simultaneously with the Inspection Reports.

The W.A. Sections should also keep watch over the matter through their registers of Inspection Reports and see that if any Division is not inspected locally during a particular year the Register of the Divisional Accountant's Audit Objections of that Division is called for the review by the first week of April.

(Vide A.G.'s order on the Auditor General's letter No. 191-Admn. 11/28-37, dated 15th March 1937. Dy. India 8945/W.M. 2841-A.)

594. When a Divisional Accountant is not satisfied with the decision of the Divisional Officer on a point raised by him, he should make a note of the case in the Register of Divisional Accounts' Audit Objections (Form 60) for the Divisional Officer's further remarks as required under paragraph 21 of the Central Public Works Account Code. If there are no points for entry in the register, a 'nil' remark should be made. The register should be reviewed periodically by the Divisional Officer as required under paragraph 542 *ibid*.

(Letter No. W.M.-143, dated the 8th May 1937. Filed in Bundle WA-39 of 1931-32, Volume IV.)

595. If any of the items in the Inspection Reports are likely to find a place in the Appropriation Accounts and the Report thereon, they should from the subject of special correspondence with the Divisional Officers or the higher authorities in advance of the issue of the Inspection Reports in due course.

(Vide para. 708 of the Audit Manual.)

596. In submitting Inspection Reports of the Divisional Offices to the Local Government the following points should be kept in mind:—

(i) One sheet or more should be devoted to each single item.

(ii) There should be noting on one side only and not on both sides of the sheets.

(G. of B., P.W.D., No. 4715-A., dated the 9th July 1929, Dy. G.B. 5755)

597. The disposal of the Inspection Report and the Test Audit Note will be watched by the Works Audit Department through the Sectional register, the time limit for disposal being in the case of Inspection Reports three weeks and that in the case of Test Audit Notes one month. The final remarks on the replies to the Inspection Reports and Test Audit Notes submitted by the Divisional or Circle Officers, should be drafted by the W.A.D. Section concerned. To ensure uniformity, the draft replies to Inspection Reports shall be scrutinised by the Senior Accountant-in-Charge of the W.M. Section, before being put up to the Deputy Accountant General (W) for approval and issue.

(Office order No. 102, dated 24th February 1933.)

Progress Register of Inspection Reports

598. A register should be maintained in the Works Audit Section concerned to watch the progress of the Reports. The Register should be in the form prescribed in Appendix .

NOTE. 1—Both the Divisional Officers and Superintending Engineers should be reminded if the Inspection Reports are not received back with replies within 3 months from the dates of their issue.

NOTE. 2—The Progress Register should be reviewed and put to the G. O. twice a month.

CHAPTER XVII

ESTABLISHMENT OF DIVISIONAL ACCOUNTANTS AND SENIOR ACCOUNTS CLERKS

Supervision of Divisional Accountants

599. The establishment of Divisional Accountants is controlled and recruited by the Accountant General. Inasmuch as the Divisional Accountant does the initial audit and compilation of Public Works Accounts on behalf, and under the instructions, of the Accountant General, the latter has necessarily to see to it that the work entrusted to the Divisional Accountant is done efficiently. The administration of the establishment of Divisional Accountants has been entrusted to the W.M. Section under the personal supervision of the Deputy Accountant General (Works).

Method of recruitment of Divisional Accountants

600. The rules for recruitment to the cadre of Divisional Accountants have been laid down in the relevant Chapter of the Comptroller and Auditor Generals' Manual of Standing Orders.

601. The main source of recruitment of Divisional Accountants in West Bengal is the cadre of the Senior Accounts Clerks, employed in Divisional and Sub-divisional offices of the Public Works Department. Candidates on passing the 'Initial Recruitment Examination' are generally admitted in order of merit to the cadre of the Senior Accounts Clerks. They are under the administrative control of the Accountant General but are governed by the rules framed by the State Government of West Bengal. On qualifying himself by passing the departmental examination, called the 'Divisional Test Examination' (referred to in para. 257 of Auditor General's Manual of Standing Orders) and on being adjudged fit for promotion in other respects as well, a Senior Accounts Clerk is appointed to the cadre of the Divisional Accountants, as and when vacancy occurs.

B.G., W. & B. Estt. Branch letter No. 3879-E, dated 30-12-46. Dy. G.B.-26010/WM-3405 in Bundle WA/48 of 36-37—Vol. II.)

Grant of Honorarium to Examiners, etc. in connection with the Initial Recruitment Examination for Divisional Accountants

601A. Government of India in their Finance Department letter No. D. 1005.E,II/46, dated the 5th February, 1946, sanctioned the grant of honorarium in connection with the Initial Recruitment Examination for Divisional Accountants on the following scales:—

Rs. 40 for setting a question paper.

As. 12 for valuing each answer paper.

No honorarium will, however, be allowed to the Examiners of the Divisional Test Examination.

(Auditor General's Memo. No. 288-N.G.E./KW.446-38, dated the 19th February, 1946, Dy. India 6199/3525, dated the 28th February, 1946, filed in Bdle. WA/48 of 36-37.)

Divisional Test Examination

602. A.G. has decided to hold two examinations in a year in January and July agreeably to the provisions of Rule 257 of Auditor General's Manual of Standing Orders.

(A.G.'s Orders, dated the 14th September, 1937, filed in Bdle W.A./II of 1915-16, Vol. IV.)

603. Whether the Union or the State Government Rules are applicable in the cases of P.W. Divisional Accountants.

Under Section 263 of the Government of India Act 1935, the conditions of service (including the general Provident Fund Rules) were governed by the Rules framed by the Governor General-in-Council, *vide* Auditor General's letter No. 1936-NGE/448-37, dated the 14th December 1937.

(Dy. India 3027/F.D. 10085 Those rules continue in force under Article 313 of the "Constitution of India".)

603. *Training of Divisional Accountants on probation*

604. The Deputy Accountant General (Works) is responsible for giving adequate practical training to every Divisional Accountant on probation for such period as may be considered necessary in each case. The nature of the training to be given has been laid down in para. 256 of the Auditor General's Manual of Standing Orders. A standard scheme for the training in the Divisional Offices of Divisional Accountants on probation will be found in Appendix 'I'.

604. *Training of Senior Accounts Clerks*

605. Senior Accounts Clerks on first appointment should be given training as laid down in Appendix "I".

Posting of Divisional Accountants

606. Postings of Divisional Accountants to Divisions are ordered by the Deputy Accountant General (Works). Postings should be designed to provide for a trained accountant for each Divisional Office, and in particular for an experienced Senior Accountant for each of the main Construction Divisions and for those divisions the accounts of which are either heavy or of peculiar nature *vide* para. 268 of the Auditor General's Manual of Standing Orders.

Leave of Divisional Accountants and Senior Accounts Clerks

607. The Deputy Accountant General (Works) may grant regular leave to Divisional Accountants and Senior Accounts Clerks up to six months without prior reference to the Accountant General. In the case of Divisional Accountants attached to the Audit Office, the leave is, however, sanctioned by the D.A.G.(E).

NOTE—On the 20th of each month all such sanctions to leave accorded by the D. A. G. (Works) during the previous month should be consolidated by W. M. Section and laid before the Accountant General for formal approval.

Exemption from the age-limit specified for entry into Government Service

608. The Government of India have decided that when, in the appointing authority's opinion, a person appointed in the first instance in an officiating or temporary capacity is likely to be made permanent at a later date, the question of exemption from age-limit, if necessary, should be considered at the time of the first appointment.

Page 250—

Insert the following as a new paragraph 603A :—

Age limit for appointment as Divisional Accountants.

603A. It has been decided by the Comptroller and Auditor General of India that the age limit of Audit office and P. W. D. clerks on their first appointment as Divisional Accountants should be raised to 37 years.

[C. A. G's letter No. 406 NGE II/335-52, dated the 17th February 1953—Dy. India 7721/WM 4676,] dated the 23rd February 1953—Filed in Bundle WA/39 of 1931-32, Vol. VI.

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Insert the following as a new paragraph 604-A :—

Incidence of the cost of training of the Divisional Accountants in the Audit Office.

604-A. The State Government have accepted the principle of allocation of the cost of training of the Divisional Accountant as laid down by the Comptroller and Auditor General of India in terms of which 5/8th portion of the average annual cost of the pay and allowances of one Training Reserve Accountant in the Audit Office which are initially borne by the Central Government will be debited to the State Government with effect from 15th January 1951.

The charge is to be debited to the head "50.—Civil Works—Provincial Establishment—Voted".

This has the concurrence of the Finance Department of the Government of West Bengal.

(The Government of West Bengal, Works and Buildings Department, letter No. 1151.E., dated the 21st April 1952—Dy. WM/364, dated the 2nd May 1952, filed in Bundle WA/5 of 1950-51.)

(Reference Article 51 of the C.S.R. and para. 1 of Administrative Instructions in Appendix 3 to the Fundamental Rules, A.G., P. & T, compilation.)

(G.I., Finance Department letter No. F.6(3)-R.II/41, dated the 29th January, 1941 Dy. India-3077/Estt.-2261 as modified by Corr. slip No. 372 at page 3 of Appendix 3 of F.R.)

Authority competent to sanction advances to Divisional Accountants serving in Divisions

609. The authority competent to grant to Divisional Accountants working in Divisional Offices, advances of pay etc., on transfer under para. 265 of the Compilation of the Central Financial Rules, Vol. I, and temporary advances from the G.P. Fund for which special reasons are not required to be considered under Rule 15 of the G.P. Fund (Central Services) Rules, is the Accountant General. The advances from the G.P. Fund for which sanction of the "next higher administrative authority" is required under the rules should be sanctioned by the Auditor General.

(Auditor General's letter No. 1289-N.G.E./200-41, dated the 3rd September, 1941. Dy. India 1893/FD-7720.)

Authority competent to sanction advances from G. P. Fund to Senior Accounts clerks in West Bengal

610. The authority competent to grant to Senior Accounts clerks advances from the G.P. Fund for which special reasons are required to be considered under Rule 15(3) of the G.P. Fund (Bengal Services) Rules, is the Accountant General as for all practical purposes they would be deemed to be under his administrative control.

This covers the views of the Irrigation Branch as well.

[B.G., C. & W.D. (C. & B.), General Branch, letter No. 3071-G., dated the 7th October, 1942, Dy. G.B. 13986/W.M. 1492 Ble.W.A./I of 1938-39.]

Transfers of Divisional Accountants

611. Ordinarily a Divisional Accountant should not be kept for a longer period than three years in any particular division, and if for any special reason a change cannot be made on the expiry of that period, the Superintendent, W.M., should bring the matter to the notice of the Deputy Accountant General (Works) for orders so that he may be transferred as soon as possible. Frequent transfers of Divisional Accountants should be avoided as much as possible as not being conducive to efficiency or economy.

(C.G.'s letter No 1186-E, 106/A and A-17, dated the 23rd June 1917.)

Transfer of Divisional Accountants and Senior Accounts Clerks

612. In the interest of economy all departments of Government should see that transfers are minimised as far as possible.

[B.G., Finance Deptt. (Budget), Memo No. 7977 (22)-F., F.B., dated 26th September 1939 Dy. G.B. 10019/W.M. 1546.]

Increment of Divisional Accountant

613. Increment certificates should be passed only after scrutiny of each individual case. The scrutiny is done by the D.A.G.(W) on the basis of confidential Reports received from Divisional Officers, and cases submitted thereafter to the A.G. for orders.

(Vide Office Circular No. WM/731, dated 23rd August 1948.)

Sanction to the creation of permanent and temporary posts of Divisional Accountants and to the increase of leave reserve

614. Power has been delegated to the Accountants General to sanction the creation of permanent and temporary posts of Divisional Accountants in charge of Account of Public Works Divisions on the usual time-scale of pay admissible to such Accountants for working in a division, and compensatory allowances (where sanctioned by a competent authority), and to increase or decrease the leave reserve according to the percentage prescribed for the province.

Power has also been delegated to the Accountant General to decrease the permanent or temporary posts of Divisional Accountants whenever a division is abolished by the Local Government.

(Ar. Gel's No. 351-N.G.E.-107-34, dated 15th March 1934, Dy. India-2229-T.D.-4773.) *614-A. - 1100-50.*

Special rates of increment admissible to Divisional Accountants on passing S.A.S. Examination

615. The Divisional Accountants, who are qualified for promotion to the S.A.S., may be granted an addition of Rs. 5/- to the increment admissible to them in the prescribed scale of Rs. 130—10—250 (E.B.)—15—355 until they reach the stage of Rs. 250.

The above decision is to take effect from 13th November 1948.

[G.I.L.M.F. letter No. 2217-E 11/48, dated 13th November 1948 (Dy. India 4200 and orders thereon).]

Authority empowered to appoint and to impose penalties and appellate authority in respect of the Divisional Accounts Service

616. In accordance with the provisions of rules 44 and 54 of the Civil Services (Classification, Control and Appeal) Rules, powers have been delegated to the Accountant General to impose the following penalties on Divisional Accountants.

Penalties:—

- (i) Censure.
- (ii) Withholding of increments, etc.
- (iii) Reduction to a lower post, etc.
- (iv) Recovery from pay etc.
- (v) Suspension.
- (vi) Removal etc.
- (vii) Dismissal, etc.

Appeals against any orders of punishment passed by the Accountant General are to be made to the Comptroller and Auditor General of India.

G.I., Home Department, Notification No. F.9-18-32, dated the 18th August 1932, copy received with G.I., F.D. No. F.38-V-Ex. I-32, dated the 2nd September 1932. Dy. India 1292-Est. 766.)

617. In respect of Divisional Accountants whose travelling allowance is governed by the supplementary Rules framed by the respective Provincial Governments, (*vide* Note 1 below S.R.I. of Fundamental and Subsidiary Rules-A.G.P.T. compilation) the officers of the Indian Audit Department shall exercise in regard to the supplementary Rules of Provincial Governments all the powers, including the power of relaxation in

Insert the following as a new paragraph 614A :—

**Sanction to the creation of temporary posts of non-Public Works Divisions
and Additional post of Divisional Accountants.**

614A. It has been decided that the sanction of the Comptroller and Auditor General to the creation of posts of Divisional Accountants should be obtained in the following cases :—

- (i) Temporary posts required for the non-Public Works Divisions ;
- (ii) Additional posts required either to cope with the increase of work or for the clearance of arrears in P. W. Divisions.

[C. A. G.'s letter No. 3698-NGE- I/262-52, dated the 3rd November 1953—Dy. India—5836/
WM-2996, dated the 6th November 1953—Filed in Bundle WA/39 of 1931-32, Vol. VI.]

respect of daily allowance for halts in excess of 10 days, which they, in the case of other staff under their control, exercise in respect of Supplementary Rules of the Central Government, where there is no inconsistency between the former and the latter rules.

[Government of India, Finance Department, No. F-5(15)-RI-36 dated the 29th May 1936, Dy. India 785-W.M. 635 and G.I., F.D. No. F.5(114)-R.1/37 dated 2nd Dec. 1937 Dy. India 2934 Estt. 2190.]

618. Deleted.

*Concession to war service candidates appointed to permanent posts—
Application to men on probation*

619 It has been decided by the Government of India, Ministry of Finance that, under the Ministry of Home Affairs Memorandum No. 30/4/46-Estbs.(R), dated the 18th September 1947, benefit of war service rendered after the 3rd September 1939 can be given for the purpose of increments in an appointment of a person with war service to a post on a time-scale of pay. So far as posts of Divisional Accountants in the India Audit Department are concerned, persons with war service can have their pay fixed in the scale of pay for these posts, after successful completion of their probation on the basis of the War service rendered by them. During the period of probation, however, they will draw the special probationary rate of pay fixed for the posts.

(Government of India, Ministry of Finance letter No. F.II(87)-E.III/48, dated the 6th September 1948, copy received with the Auditor General of India's Memo. No. 5180-N.G.E./309-48, dated the 7th September 1948. Dy. India 3226/W.M-2144, dated the 21st September 1948 in Bundle WA/16 of 1947-48.)

Establishment of Senior Accounts Clerks

620. As the establishment of Divisional Accountants is mainly recruited in the State of West Bengal by selection from amongst the qualified Senior Accounts Clerks under the State Government, employed in the divisional and sub-divisional offices of the Works and Buildings Department and the Irrigation and Waterways Department, the establishment of the latter is also controlled and recruited by the Accountant General, West Bengal. Their leave ~~and increment~~ are dealt with in the W.M. Section and sanctioned by the Deputy Accountant General (Works) on the recommendation of the Divisional Officers. Like the Divisional Accountants, they are not ordinarily kept for a long time in any particular division, but are liable to transfer within the State of West Bengal. Their transfer is ordered by the Deputy Accountant General (Works).

Appointments to the cadre of Divisional Accountants are made by selection. The relative seniority for appointment to this cadre, of the clerks of divisional and sub-divisional offices who have passed the Divisional Test should ordinarily be determined with reference to the date of passing the examination.

Leave Reserve of Senior Accounts Clerks

621. As the establishment of Senior Accounts Clerks contains its leave reserve, appointment of outsiders or substitutes by local arrangement should not be made in leave vacancies even when the number of absentees exceeds the sanctioned leave reserve. It is only on medical grounds, duly certified, that any deviation will be permissible and even for this exception the sanction of the State Government is required.

(B.G., P.W.D., No. 2411E, dated 21st October 1924, Dy. GB./5246, Bld. WA/38 of 21-22 Vol. II.)

Fixation of minimum qualification for appointment to the post of Senior Accounts clerks in the Executive Engineers' Offices

622. It has been decided that the minimum qualification for appointment to the cadre of Senior Accounts clerks should be a University Degree. The candidate should also pass the Initial Recruitment Examination for Divisional Accountants before appointment.

[B.G., C. & W. (C. & B.) Department Establishment Branch letter No. 3081-E, dated the 26th October and 979-E, dated 30th December 1946, Dy. GB-26010/WM.-3405; Bld. WA-48 of 1936-37 Vol. II.]

622-4. ~~Leave reserve of Divisional Accountants~~

623. Officiating appointments in the cadre of Divisional Accountants are permissible in the following cases:—

- (1) When the number of absentees exceeds the number of leave reserve and when no available member of the training reserve has the necessary experience, or
- (2) When the vacancy is for a short period (say up to a month) and if is considered economical to employ a substitute locally.

Within these limits the Auditor General has left the matter to A.G.'s discretion.

(Ar.G.'s letter No. 1289-E/154-24 of March 1924, Dy. Adg.-1013 in Bundle W.A./36 of 1921-22.)

Setting off an excess in the cadre of Senior Accounts clerks against a saving in the cadre of Divisional Accountants

624. As the cadres of Senior Accounts Clerks and Divisional Accountants are both under the administrative control of the Accountant General and appointments thereto are made by him, it is permissible to set off an excess in the cadre of Senior Accounts clerks against a vacancy in the cadre of Divisional Accountants under para. 113 of the Compilation of the General Financial Rules (Central Government)—Vol. 1.

(Auditor General's letter No. 1218-N.G.F.-290-37, dated the 14th August 1937, Dy. India-1801-W.M. 1144, Filed in Bl. W.A.-24 of 1927-28, Vol. II.)

Officiating appointments in short vacancies

625. The Government of India, have decided that a post which falls vacant for a period of two months or less should ordinarily be held in abeyance, but an officer may be appointed to hold current charge of the routine duties of the post and may, in exceptional cases and with the concurrence of Finance Department, receive an addition of his normal pay for doing so.

[G.I., F.D. Memo. No. F.12(37)-W-II/45, dated the 5th October 1945. Dy. Estt. 1512-A.]

In view of the specialised nature of the work and of the fact that a Divisional Accountant is the only qualified person who can be placed in charge of the division, the Government of India has in relaxation of the above orders agreed to officiating appointments being made in vacancies of two months' duration or less in posts of Divisional Accountants. When, however, Divisional Accountants so appointed are not qualified

No. 25.

Insert the following as a new paragraph 622-A :—

Seniority list of Senior Accounts Clerks recruited through a competitive examination known as the Initial Recruitment Examination for Divisional Accountants.

622-A. It has been decided by the State Government that where recruitment is made on a competitive basis the order of seniority should be determined by the order in the competitive results irrespective of the date of joining. In other cases, the principle laid down in paragraph 2 (iv) of the Government of India, Home Department, office memo. No. 20/50/44 Ests. (5), dated the 28th August 1946, will apply.

2. This has the concurrence of the Finance Department of the Government of West Bengal.

(Government of West Bengal, Works and Buildings Department, letter No. 345-E, dated the 1st February 1952, Dy. WM/3662, dated 11th February 1952, filed in Bundle WA/28 of 1950-51.)

clerks, the addition to pay may generally be restricted to 20 per cent. of the pay of the lower post when the total is less than the pay admissible under the normal operation of the rules.

[G.I., F.D. letter No. F.7(3) E-II/46, dated the 21st February 1946, to the Auditor General of India, copy received with the letter No. 496-NGE-556-45, dated the 14th March 1946-Dy. WM/3742, dated the 20th March 1946, in Ble. WA/26, dated the 1945-46.]

Fixation of pay of Accounts clerks appointed to officiate as Divisional Accountants

626. It has been decided by the Government of India that unpassed clerks when appointed to officiate as Divisional Accountants may be allowed a special pay equal to 20 per cent. of their pay as clerks subject to a maximum of Rs. 25 p.m. in addition to their pay in the clerical grade, or the pay admissible in the scale applicable to Divisional Accountants under the normal operation of the rules, whichever is less.

[G.I., Ministry of Finance Department letter No. F.2(68)-E/II/48, dated the 18th May 1948. Dy. India 1216/WM-909, dated the 7th June 1948 in Bundle WA/26 of 1945-46.]

Health Certificates

627. Every Senior Accounts Clerk, when substantively appointed to a permanent post in the cadre of those clerks, must furnish a health certificate, as required by Rule 10 of the West Bengal Service Rules, Part I, unless he already holds a permanent post under Government and has been transferred from some other office.

(Vide A.G.'s orders, dated the 27th May 1930, filed in the Establishment Section.)

Reservation of vacancies for specified communities

628 As recruitment of Divisional Accountants is made by means of an open competitive examination, in filling up the permanent vacancies in the cadre of the Divisional Accountants, only 12½ per cent. of the vacancies are to be reserved in favour of the scheduled castes in accordance with the principle enunciated in para. 5 of the Government of India, Ministry of Home Affairs Resolution No. M/10/47-Ests. dated 21st August 1947.

(Vide Ar.Gel.'s letter No. 1169-NGE.II/162-49 dated 28th April 1949; Dy. India 659/WM-239 filed in Ble. WA/6 of 1938-39.)

Questions in the Provincial Legislature regarding recruitment administration, etc. of Divisional Accountants

629. Question regarding recruitment, administration, etc., of the establishment of Divisional Accountants should be disallowed in the Provincial Legislature on the ground that they trench on a subject which is administered by the Central Government and the member asking the questions informed that Government are bringing the questions to the notice of the responsible authority. This view has the concurrence of the Government of India.

If such a contingency should happen, the Accountant General should try to get the questions disallowed and in any case he should not supply material for a reply without consulting the Auditor General.

(Auditor General's Memo. No. 28 N.G.E.-354-38, dated the 12th January 1939, Dy. India-2802/WM-2329 in Bundle WA-1 of 1938-39.)

Acceptance of honorarium or fee by Divisional Accountants and Senior Accounts Clerks

630. Divisional Accountants and Senior Accounts Clerks should not accept any honorarium or fee without the previous sanction of the Accountant General who is empowered to sanction honorarium up to the maximum of Rs. 500 in each case under F.R.46(b) read with Serial No. 19B of Appendix 4 of the Posts and Telegraphs Compilation of the Fundamental Rules.

Acceptance of private work which is purely honorary

631. Accountants General (including Comptrollers and Audit Officers Indian Stores Departments and Lloyd Barrage and Canals Construction) have been authorised by the Auditor General to exercise the power to sanction the acceptance of private work relating to audit, supervision and maintenance of accounts by subordinates of and below the rank of Senior Accountants and Divisional Accountants in cases where the work is purely honorary, subject to the general conditions that it does not interfere with their official duties or involve in any way a breach of the Government Servant's Conduct Rules.

(Vide Auditor General's letter No. 1454-NGE-332-32, dated 4th July 1932. Dy. India 795-Est. 885.)

Compensatory cost of living allowances

632. Copies of the orders which may be issued by the Provincial Government or any other Subordinate authority from time to time, indicating the date from which any compensatory cost of living allowance scheme announced by the Provincial Government becomes operative, should be supplied to the Government of India with as little delay as possible.

[Government of India, Finance Department, No. F.44(4)-R.II/40, dated the 17th January 1941. Dy. India 2909/Estt.-2146.]

Grant of compensatory allowances to Senior Accounts clerks during 'Leave'

633. Subject to the conditions laid down in chapter III of the West Bengal Service Rules, Part II, compensatory allowances may be granted to Senior Accounts Clerks during leave on average pay on medical certificate or 'Earned leave' supported by a medical certificate.

(B.G., Finance Deptt. letter No. 1726-F, dated the 18th July, 1940, Dy. GB 5706/GA-II-1459 dated the 20th July 1940.)

Retirement of Divisional Accountants

634. Divisional Accountants may be retained in service till they reach the age of 60 years subject to their personal efficiency and also to the conditions laid down in Rule 56(b)(i) of the Posts and Telegraphs Compilation of the Fundamental Rules.

(Auditor General's D.O. No. 1513-NGE/184-46 dated the 12th August 1946. Dy. Estt/988-Filed in Bundle WA/7 of 1944-45.)

Grant of travelling allowance to Divisional Accountants appearing in the S.A.S. Examination

635. It has been decided by the Auditor General that the S.A.S. Examination is a non-obligatory one so far as the Divisional Accountants

No. 45.

Insert the following as a new paragraph 632-A :—

Dearness allowance of Divisional Accountants.

632-A. It has been decided by the Comptroller and Auditor General of India that Divisional Accountants are Central Government Servants and Dearness Allowance at Central rates is to be paid to them irrespective of the fact that some of them are unqualified men drawn from P. W. D. and draw pay on the State Scales *plus* 20 per cent. thereon.

(C. & A. G.'s endorsement No. 943-NGE. 1/10-53, dated the 17th March 1953, Dy. India 8526/WM-5054, dated the 21st March 1953.)

are concerned and their admission to it is a matter of concession, rather than of claim. They are therefore not entitled, to any travelling allowance for the journey performed to attend the examination.

(Vide Rule 120(a) (i) of the West Bengal Service Rules, Part II.)

(C.C.A.'s letter No. 1862-N.G.E.-487-30, dated the 10th October 1930, Dy. India 93-Est.-28.)

Retirement of Divisional Accountants—Procedure for the sanction of pension

636. In order to avoid delay in sanctioning pension, the Government of India desire that the procedure indicated in Article 918(1) of the Civil Service Regulations should be adopted as generally as possible by all authorities competent to sanction pension under Article 919(1)(b). In practice the procedure will be as follows:—

The last 'Official Superior' i.e., the A.G. through whom the application is submitted to the Audit Officer (*vide* Article 917 of the Civil Service Regulations) will, if that 'Official Superior' is also the authority competent to sanction the pension in question, record on the application or the letter forwarding the application for pension, his provisional recommendation stating whether the pension claimed should be admitted or not. The Audit Officer, will, then on finding the claim in order, forthwith issue the necessary pension payment order as prescribed in Article 918(1) Civil Service Regulations.

(G.I., F.D. No. D-III-R. II/38, dated the 20th January 1938, Dy. India 3469/Pen. 8290.)

NOTE.— The Government of Bengal have issued similar orders in their Finance Department Memorandum No. 2160-F, dated the 14th March 1938, Dy. G. B.-18512 WM-2871.

Allocation of pensionary charges of Divisional Accountants having service prior to the 1st April 1921, in Irrigation Divisions

637. One-half of the charges in respect of pension for services in the Irrigation Department in Bengal prior to the 1st April 1921, is chargeable to the Provincial Revenues and the other half to the Central Revenues (Civil Estimates).

[Vide paragraph 74(5) of the Bengal Pension Manual and Note 1 under Article 190(2) of the Audit Code, Vol. I.]

The following Divisions were in existence in the Irrigation Department prior to 1st April 1921 and were purely Irrigation Divisions:—

- (1) Grand Trunk Canal (Construction) Division.
- (2) Cossye Division.
- (3) Northern Drainage and Embankment Division.
- (4) Circular and Eastern Canals Division.
- (5) Nudia Rivers Division.
- (6) Jessore Drainage Division.
- (7) Canal Revenue Division, Midnapore.

(Bengal Government, Department of Communications and Works, Irrigation Branch, letters Nos. 2893-I.E., dated the 16th November 1937 Dy. GB-10782-WM-1811 and 359-I.E., dated the 11th February 1939, Dy. GB 17048-WM-2536.)

Security Deposit of Senior Accounts Clerks

638. In all Divisional offices under the Irrigation Department the Accountant will be responsible for the accounts only while the senior passed accounts clerk will be in charge of the cash and cash books. The accounts clerks in charge of cash in the several divisional offices under the Irrigation Department will be required to furnish security as shown below:—

Division	Amount of security to be deposited by the Senior accounts clerk.
Southern Circle	Rs.
Canals	Nil
Damoder	Nil
South Western Circle	
Codsye	500
Nadia Rivers	200
Midnapore Canal Revenue	Nil
Damodar Canal	Nil
Damodar Canal Revenue	1,000

NOTE.—It has been decided by Government that in the case of an emergency, an Executive Engineer may, in his discretion, place an unpassed accounts clerk in charge of the cash and the cash books of his division for a period not exceeding three months.

(B.G., C. & W. Deptt. Irrigation Branch, Memo. 22991 I.E., dated the 19th November 1941, copy received with Finance Deptt., No. 2767-F, dated the 24th November 1941, Dy. GB 14154/WM-2112.)

(B.G., Irrign. Deptt. No. 97-T-I.E., dated the 10th September 1929, forwarding copy of their No. 96-T-I.E., dated the 7th September, 1929, to the C.E. Bengal, Irrign. Deptt. Dy. GB. 9338 and Govt. of West Bengal Irrigation & Waterways Deptt. letter No. 402 IE dated the 16th August 1948-Dy. WM 1984.)

Security deposit of permanent clerks acting as Cashiers

639 Under proviso to Note 4 of Bengal Financial Rule 40 the Executive Engineer may for special reasons, which must be recorded, exempt from furnishing security an officer under him holding substantively a post in which no security is demanded, who is appointed to a post in which security is required for a period not exceeding three months.

(B.G. Irrigation Department letter No. 1292/I.E., dated 30th April 1935. Dy. G.B., 1899/O.A.D. 187 of 1935-36.)

Applicability of the concessions in regard to medical treatment, including anti-rabic treatment, to apprentices

640. Apprentices who are in the wholtime service of Government and are remunerated from Central Revenues, should be treated as Government servants for purposes of the concessions in regard to medical treatment, including anti-rabic treatment.

(Govt. of India, Deptt of Education, Health and Lands, No. F 16-24/38-H, dated 17th June 1939, received with G.I., Fin. Deptt. Memo. No. D 3318-Ex II, dated 1st July 1939, Dy. India 911/Estt. 445, filed in Estt. file No. 61.)

Treatment of leave accrued between the age of 55 and 60.

641. The Auditor General of India has decided that the date of compulsory retirement of a Ministerial Government Servant should be the date on which he actually retires between the age of 55 and 60 years and therefore the leave at his credit should not lapse on the date he attains 55 years of age if he is not retired at the time.

(Auditor-General of India's letter 1375-NGF-281-45, dated the 4th June 1945, Dy. India 1119/Estt-638, dated the 8th June 1945, filed in Estt. File No. 95.)

APPENDIX 'A'

Statements showing distribution of works amongst auditors in the Works Audit Section

(Referred to in Paragraph 5 of the Manual.)

No.	Unit of work	Auditors	Divisional Accountant	Date of submission to the Book Section of the statement of figures by minor heads working upto the total of major heads	Date of completion by auditor of audit and accounts for March only
1	W. M. Section Register of defalcation cases.		..	..	..
2	Disposal of u/o cases of general interest.		..	..	..
3	Scrutiny of sanctions and orders of the Local Government.		..	..	..
4	Issue of correction slips to the W. A. D. Manual.		..	..	..
5	Cases on work charged establishment.		..	..	..
6	Scrutiny of correction slips to Bengal P.W.D. Code etc.*		1	..	..
7	Intricate cases and letter involving interpretation of rules.		..	..	..
8	Direct charge of supervision of the following works—		..	..	..
	(a) P.W.R. Broad sheet (Head II & III) with all relevant correspondence).	..	..	..
	(b) Sanitary works and construction Board Broad sheet under all heads with relevant correspondence.	..	..	..
			C. O.	..	..

*Advance copies of all important corrections to the Auditor General's Codes as well as all important decisions and rulings given by the Auditor General that are likely to be of interest to the Local Government will be communicated by the Auditor General to the Finance Department of the Government of West Bengal for information and any action considered necessary. In such cases advance corrections need not be sent by this office to Government as a matter of course. Orders should be taken first in each case and a month's time allowed to elapse to see if Government issue similar instructions by themselves. After a month, Government may be addressed if the D.A.G. (W) so orders.

(Vide Ar. Gel.'s No. 272 Admn. II-276-36 dated the 14th April 1937, Dy. India 233-TM 150 and A.G.'s Orders thereon dated the 3rd July 1937, B.I.T.M.-53 of 1930-31.)

No.	Unit of work	Auditors	Divisional Accountant	Date of submission to the Book Section of the statement of figures by minor heads working upto the total of major heads	Date of completion by auditor of audit and accounts for March only
	B. F.		1		
	(c) Broad sheet of P.W.O.		..	..	..
	(d) Statement of National Highway and Road Development work with all correspondence.		..	..	..
9	All important and general cases regarding the Establishment of Divisional Accountant and Senior Accounts Clerks.		..	..	..
10	Preparation of absentee statements of Divisional Accountants.		..	..	..
11	Compilation of gradation list of Divisional Accountants and Senior Accounts Clerks.		..	..	..
12	Deals with cases regarding the Divisional Test and Initial Recruitment Examination.		..	..	..
13	Register of candidates for the post of Senior Accounts Clerks.		1	..	..
14	Communication of sanction to the posts of Divisional Accountants to the Audit Officer.		..	..	..
15	Training of Senior Accounts Clerks in exchange with Audit Office clerks. Training of S.A.S. Accountants and S.A.S. passed clerks.		..	..	..
16	Maintenance of Broad sheet of P. W. charges.		..	..	..
17	Compilation of P. W. Accounts under "50-C. W" and "81—Capital Accounts etc."	1	..	..	..
		C. O. 1	C.O. 2		

S. No.	Unit of work	Auditors	Divisional Accountant	Date of submission to the Book Section of the statement of figures by minor heads working upto the total of major heads	Date of completion by auditor of audit and accounts for March only
	B. F.	1	2		
18	Submission of statement of Income and Expenditure under "Irrigation and P. W. D." to the Government of West Bengal.	}	..	..
19	Routine type of Establishment cases of Divisional Accountants and Senior Accounts Clerks including leave, increment etc.		..	..
20	Statement of objection to be sent to Local Government annually. Review of P. W. Balances and Compilation of the same in connection with Finance Accounts and Appropriation Accounts.	1	..	..	..
21	Compilation of Irrigation Accounts and consolidation of both, Irrigation and P. W. D. Accounts.	1	..	..	..
22	Maintenance of Broad Sheets of (1) Suspense (2) Sanitary Works and Construction Board under all heads (3) Maintenance of Irregularity Register.	1	..	..	..
23	Maintenance of outward P. W. R. Accounts.	}	..	..	..
24	Audit of land vouchers.		..	..	..
24(a)	Issuing authority for placing P. W. Officers and S. W. Officers in Accounts with the Reserve Bank and Treasuries.	1			
		C.O. 5	2	..	..

S. No.	Unit of work	Auditor	Divisional Accountant	Date of submission to the Book Section of the statement of figures by minor heads working upto the total of major heads	Date of completion by audit and account for March only	
	B. F.	5	2			
25	Maintenance of the Accounts of the charitable Endowment Funds including preparation of annual accounts and issue of interest warrants.	} 1	..	..	..
26	Maintenance of the Broad Sheet of Public Works Transfers.		..	..	..
27	Up-keep of u.o. and files, Preparation of the annual statement of expenditure on jail, judicial and Educational buildings.		..	..	..
28	Verification and checking of P. W. R. Accounts Hd. III (b).		..	..	..
29	Issue of memo. of adjustment to all the P. W. Divisional Officers concerned.		..	..	..
30	Issue of objection memo. to account current Section for each month after posting the figures of P. W. R. Accounts Head III (b).		} 1
31	Maintenance of Broad-sheet of P. W. R. Head III (b).	
	Preparation of reconciliation statement of P. W. R. Accounts.	} 1	..	..	..
		C. O. 7	2			

S. No.	Unit of work	Auditor	Divisional Accountant	Date of submission to the Book Section of the statement of figures by minor heads working upto the total of major heads	Date of submission of classified accounts to W. M. Section by auditors
	<i>W. A. I. (in charge of an S. A. S. Accountant)</i>				
1	City Division . . .	1	..	23rd of the month following that to which the accounts relate	14th of the following month to which the accounts relate,
2	Burdwan Division .	1	..	"	13th " "
3	Darjeeling Division .	1	..	"	14th " "
4	24 Parganas Construction Division.	1	..	"	14th " "
5	P. W. Road Construction Division, Bankura.	1	..	"	13th " "
6	Survey Division, No. II				
7	North Bengal Road Construction Division.	1	..	"	14th " "
8	Investigation Division .	1	..	"	11th " "
		6			
	<i>W. A. II (in charge of a Divisional Accountant)</i>				
1	Calcutta Electrical Division.	1	..	"	14th " "
2	Western Electrical Division.	1	..	"	15th " "
3	Midnapur Canal Revenue Division.				
4	Suburban Division .	1	..	"	15th " "
5	Berhampur Division .	1	..	"	13th " "
6	Malda Irrigation Division	1	..	"	13th " "
7	Ganges Barrage Division.				
8	Damodar Canal Division	1	..	"	15th " "
9	Urban Drainage Division				
		6			
	<i>W.A. III (in charge of an S.A.S. Accountant)</i>				
1	Mor Head Quarters .	1	..	"	11th " "
		C. O. 1			

S. No.	Unit of work	Auditor	Divisional Accountant	Date of submission to the Book Section of the statement of figures by minor heads working up to the total of major heads	Date of submission of classified accounts to W. M. Section by auditors
2	Construction Board North.	1		23rd of the month following that to which the accounts relate	13th of the following month to which the accounts relate.
3	Berhampur Construction Tank Improvement, Rehabilitation Works	1	..	"	13th " "
4	Construction Board South.	1	..	"	14th " "
5	Canals	1	..	"	14th " "
6	Mor Construction III and Progress Register,	1	..	"	13th " "
7	Mor Construction II and Misc. Work.	1	..	"	14th " "
8	Mor Construction I	1	..	"	14th " "
9	Mechanical and Electrical Division.				
		7			
<i>W.A. IV (in charge of a Divisional Accountant)</i>					
1	Cossye	1	..	"	14th " "
2	Damedar	1	..	"	12th " "
3	Damodar Canal Revenue				
4	Public Health East	1	..	"	14th " "
5	24 Parganas Collectorate				
6	Nadia Rivers	1	..	"	12th " "
7	Bankura Irrigation				
8	Public Health West	1	..	"	14th " "
9	Dum Dum Drainage				
10	Special Repairs	1	..	"	11th " "
11	Survey Division. No. I				
		6			

S. No.	Unit of work	Auditor	Divisional Accountant	Date of submission to the Book Section of the statement of figures by minor heads working up to the total of major heads	Date of submission of classified accounts to W. M. Section by auditors
	<i>W.A. V (in charge of an S.A.S. Accountant)</i>				
1	North Calcutta	1	..	..	14th
2	Midnapur	1	..	..	13th
3	Nadia Construction . .	1	..	..	13th
4	Hoogly Construction . .	1	..	..	14th
5	Midnapur Construction .	1	..	..	13th
6	Malda Construction . .	1	..	..	14th
7	Kanchrapara Area Development).		..	..	11th
8	Governor's Estate . . .	1	..	..	11th
9	Police Works . . . . .		..	..
		7			

NOTE.—The completion of the audit of the Accounts should be made within the dates stipulated above. Proposal for any extension beyond this period should be submitted to D. A. G. for orders beforehand.

(Vide A.G.'s orders dated the 4th September 1936 filed in Ble. WA-39 of 1931-32, Vol. II.)

(a) (Office Order No. 282 of the 30th April 1937 and also A.G.'s order dated the 22nd July 1937—filed in Bl. WA/39 of 1931-32, Vol. II.)

APPENDIX B

Classification of Public Works and Irrigation Divisions and Construction Board and Public Health Divisions.

(Referred to in Paragraph 7 of the Manual)

No.	Division or office	Major and Fund Heads	Headquarters	Circle
1	Damodar Canal . . .	18—Other Revenue Expenditure financed from ordinary revenues.	Burdwan	South Western
2	Cossye	Do.	Midnapur	Do.
3	Damodar	Do.	Alipur	Southern Circle
4	Bankura Irrigation .	Do.	Bankura	South Western
5	Nadia Rivers . . .	Do.	Berhampur	Southern Circle
6	Malda Irrigation .	Do.	Malda	Southern Circle
7	Canals	Do.	Alipur	Do.
8	Sunderban Embankment	Do.	Do.	Do.
9	Special Repairs . .	Do.	Midnapur	South Western
10	Investigation No. I .	Do.	Alipur	Do.
11	Midnapur Canal Revenue	XVII A—Irrigation, Navigation Embankment and Drainage Works Working expenses.	Midnapur	Do.
13	Damodar Canal Revenue	Do.	Burdwan	Do.
14	Investigation No. II .	18—Other Revenue expenditure	Alipur	Do.
15	Urban Drainage . .	Do.	Do.	Do.
16	Mor Head Quarters .	68—construction of Irrigation, Navigation Embankment and Drainage works.	Do.	Mor Canal
17	Mechanical, Electrical .	Do.	Suri	Mor Canal
18	Mor Construction No. I	Do.	Rampurhat	Mor Canal Circle

No.	Division or office	Major and Fund Heads	Headquarters	Circle
19	Mor Construction No. II	68—Construction of Irrigation, Navigation, Embankment and drainage.	Suri	Mor Canal Circle
20	Mor Construction No. III	Do.	Suri	Do.
21	Superintending Engineer Mor Canals Circle.	Do	Alipur	
22	Superintending Engineer Southern Circle.	18—Other Revenue Expenditure financed from ordinary revenues.	Do.	
23	Superintending Engineer South Western Circle.	Do.	Do.	
25	Chief Engineer	18—Other Expenditure.	Calcutta	
<i>O W. Department</i>				
1	City	50 C. W.	Calcutta	Presidency
2	Suburban	Do.	Do.	Do.
3	North Calcutta	Do.	Do.	Do.
4	Burdwan	Do.	Hooghly	Central
5	Midnapur	Do.	Midnapur	Do.
6	Darjeeling	Do.	Darjeeling	Presidency
7	Western Electrical	Do.	Calcutta	Central
8	Calcutta Electrical	Do.	Do.	Presidency
9	Governor's Estate	Do.	Do.	Do.
10	Berhampur	Do.	Berhampur	Central
11	Bankura Construction	81—Capital Account of Civil Works outside the revenue account.	Bankura	Road Construction Circle I.
12	Post War Road Survey No. 2.	Do.	Alipore	Road Planning
13	North Bengal Road Construction	Do.	Jalpaiguri	Road Construction Circle II.
14	P.W. Roads Survey No. II	Do.	Alipore	Road Planning
15	Nadia Construction	Do.	Krishnagar	Road Construction Circle I.

No.	Date of office	Major and Fund Heads	Headquarters	Circle
16	Malda Construction	81—Capital Account of Civil Works outside the revenue account.	Malda	Road Construction Circle II
17	Berhampur Construction	Do.	Berhampur	Road Construction Circle I.
18	24 Parganas Construction	Do.	Alipur	Road Construction Circle II.
19	Hooghly Construction	Do.	Hooghly	Do.
20	Midnapur Construction	Do	Midnapur	Road Construction Circle I.
21	Superintending Engineer, Presidency Circle.	50 C. W..	Calcutta	
22	Superintending Engineer, Central Circle.	Do.	Do.	
23	Superintending Engineer, Road Construction Circle I.	81—Capital Account etc.	Do.	
24	Superintending Engineer, Road Construction Circle No. II.	Do.	Do.	
25	Superintending Engineer, Road Planning Circle.	Do.		
26	Chief Engineer	50 C. W. Construction Board.		
I	Construction Board (South) Division.	82—Capital Account of Other Provincial Works outside the Revenue Account.	Calcutta	Special Engineer, Construction Board.
II	Construction Board (North Division).	Do.	Do.	Do.
III	Habra-Baigachi Division.	Do.	Do.	Do.
I	Public Health Engineering Division Eastern Circle.	<i>Public Health Engineering.</i> 39—Public Health Provincial.	Do.	Chief Engineer, Public Health Engineering Branch.
II	Public Health Engineering Division Western Circle.	Do.	Do.	Do.
III	Kanchrapara Area Development Division.	82—Capital Account of other Provincial works outside the Revenue Account.	Do,	Do.

APPENDIX C

Scheme of relaxed audit of F.W. Expenditure and Revenue.

(Referred to in Paragraph 21)

I. The Divisional Accounts will continue to be compiled monthly and submitted to the Accountant General as heretofore, but as it is desired to dispense with the audit of half the accounts received, it is necessary that those to be audited in detail each month should be selected by some senior officer, say, the Deputy Accountant General, works, or in his absence the Senior-most Officer of works Audit Department. While submitting the Selection Register, neither the Auditor nor the Superintendent shall make any suggestion regarding the accounts, that should be selected. A broad-sheet should be maintained in each section showing the accounts to be audited by his dated initials against the names of divisions under the month concerned. This selection should be made about the time the accounts are received, *viz.*, between the 8th and 10th of each month.

NOTE.—(1) The scheme does not apply to construction divisions and special divisions, such as electrical, where the Accountant General considers in his discretion, or the Government desires, that full audit should be done.

NOTE.—(2) Accounts of independent Sub-Divisions and Division where the Accounts clerk is entrusted with the duties of a Divisional Accountant under paragraph : 268 of the Auditor General's Manual of Standing Orders should be audited in full every month and not brought under relaxed audit. They will be locally inspected every year.

NOTE.—(3) In the case of the accounts of the Division selected by the Deputy Accountant General (Works) for detailed audit a certificate stating that the accounts selected have actually been audited in detail should be furnished in the Register by the Auditors and attested by the Superintendent.

II. In determining which of the items relating to the monthly accounts should be checked, or otherwise dealt with in cases where the accounts are not to be audited in detail, the following points should be kept in view:—

- (a) As the accounts will be incorporated monthly in the Provincial Accounts, it is necessary, that receipts and expenditure should be taken to the correct heads in the monthly accounts.
- (b) The debits and credits relating to remittances and Miscellaneous Heads of Accounts should be properly allocated to avoid errors in exchange and other accounts.
- (c) To meet the requirements of audit and to be able to supply statistical information, if any, required in the course of the year, progressing record of expenditure incurred on each work from month to month should be kept in the Audit Register.
- (d) In the case of works which have been completed and the expenditure on which will not be susceptible of audit later on, it will be necessary to see that the total expenditure is compared with the amount of the sanctioned estimate and, where necessary, with the amount of the appropriation. The expenditure incurred without a sanctioned estimate should be placed under objection even when the audit relaxed.

III. Keeping the above in view, the several processes of work performed in connection with the audit of Divisional Accounts are dealt with below, indicating the extent to which it is necessary to continue to apply any of these processes in respect of divisional accounts not taken up for detailed audit:—

- (a) Form P.W. A9 (Register of Revenue realised):—This should be checked each month as heretofore in regard to classification of each item, total of schedules, etc.
- (b) A.G.B. Form No. 363 (List of Payment):—This should be checked each month, so that correct figures under the heads to which they pertain may go into the monthly Classified Abstracts.
- (c) Form P.W. A.25 (Schedule docket for percentage recoveries):—This need not be checked each month. Whenever a work in connection with which percentages are levied, is completed, the total amount leviable should be checked and the difference, if any found in the charges made by the Executive Engineer pointed out.
- (d) Forms P.W.A. 18 (Schedule of London Stores), 30 (Schedule of purchases) and 32 (Schedule of Miscellaneous P.W. Advances).—The checking of these schedules may be done away with except in regard to balances brought forward and the totals. The schedule of London Stores will be checked in detail.
- (e) Forms P.W.A. 37 (Schedule of Debits/credits to "Adjusting Account between Central and Provincial Governments/ "Adjusting account with Railways").
- 38 (Schedule of Debits/Credits to "Inter-Provincial Suspense Account").
- 39 (Schedule of Debits/Credits to Remittances) and 40 (Schedule of Debits/Credits to Miscellaneous Heads of Accounts):—
These should be checked so that items contained therein may be debited or credited to proper heads.
- (f) Form P.W.A. 34 (Schedule of Deposits)—Audit may be dispensed with except in regard to balance brought forward and the totals.
- (g) A.G.B. Form No. 364 (Schedule of Takavi Advances)—Audit may be dispensed with exception regard to balances brought forward and the totals. The credits should, however, be checked with the certificates accepted by the Collector.
- (h) A.G.B. Form No. 365 (Schedule Docket)—This need not be checked.
- (i) Account of receipts and issues of Tools and Plant—This need not be checked. Inter-divisional transfers of articles should, however, be checked.
- (j) A.G.B. Form No. 361 (Memo. of Receipts and charges)—This will continue to be checked with the various schedules. It should be seen whether all documents including vouchers, schedule Dockets, etc., are received in tact. Vouchers should be checked with schedule Dockets, schedule Dockets

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with relevant schedules and all the schedules with other relevant schedules. Those vouchers and schedules, etc., which have not been received with the accounts—whether shown as “will follow” or not should then be called for.

- (k) Running and final bills—In the case of running and final bills, a reference to the number and date of vouchers should be given on previous running bill to avoid any possibility of a double payment in a subsequent month. (Paragraph 402, Audit Manual). In the case of final bills of contractors for works the contracts for which have been sanctioned by authority higher than the Divisional Officer, the check prescribed in paragraph 403 *ibid* should be exercised.
- (l) Land Award Statements—The payments made against the awards should continue to be noted in the Award Statements (Paragraph 420-Audit Manual).
- (m) Posting of Audit Registers—This will be necessary as stated in (II) (c) above.
- (n) Objection books, Objection Statements and Audit Notes:— These will continue to be prepared though of course fewer objections will be brought to book. The Objection Statement of the month of which the accounts are checked in detail will, however, include all objections to date and not only those in respect of works on which outlay has appeared in that month.
- (o) Settlement of Remittance Account, check and record of sanctions and correspondence—This will continue as before.
- (p) Broadsheet of debits and credits under Suspense Account.— This will be posted monthly as in the case of audit register.
- IV. To summarise, the following work should still be done in connection with the accounts which are not subjected to cent. per cent. audit:—
- (i) Postings of Audit Register as regards sanctions and expenditure incurred each month.
- (ii) Checking of—
- (a) Schedules of Debits and credits to Miscellaneous Heads of Account, Remittances and Settlement Accounts.
 - (b) Memo of Receipts and charges.
 - (c) Balances brought forward in the schedules relating to balanced accounts.
- (iii) Preparation of audit notes and objection statements and writing up to Objection Books and special reports.
- (iv) Posting of Broadsheets of Debits and Credits under Suspense and Remittance Accounts.
- (v) In the case of accounts not subjected to detailed audit in any month, the vouchers are not checked. The following checks are however, exercised as a precautionary measure:—

Classification of vouchers over Rs.5,000 is checked by the Gazetted Officer and of vouchers over Rs 500 but not exceeding Rs.5,000 by the Superintendent.

Vide A.G.'s letter No.809-Admn./208-40, dated the 3rd December 1941 Dy. India 3076/WM2068, dated 6th December 1941, pages 63-64 of Ble. WA 40 of 40-41 and Ar. G.'s No.943-Admn./208-40, dated the 10th August 1945, Dy. India 2435/WM-1400, dated the 18th August 1945, filed in Ble. WA-40 of 40-41.)

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Progress Register of Audit and Review of the Monthly Accounts of Section for 195

APPENDIX D

Referred to in para 68 of the Manual

	Name of the Auditor
	Name of the Division
	Due dates for completion of audit
Total No. to be audited.	Audit of Schedules
Balance of the Schedules remaining unaudited on the dates noted below	
Total No. to be audited	Audit of Vouchers
Balance of vouchers remaining unaudited on the dates noted below	
Total No. to be computed as per Voucher Selection Register	Arithmetical Check of Vouchers
Balance of Vouchers remaining to be computed on the dates noted below.	
Due date.	Current Review.
Actual date	
	Date of issue of Audit Notes and Objection Statements
	Remarks

APPENDIX 'E'

(REFERRED TO IN PARAGRAPH 81 OF THE MANUAL)

Statement showing the powers delegated to subordinate authorities under the rules in the Public Works Department Code. (Dy. G.B. 8321 of 1923-24.)

SECTION I.— IRRIGATION DEPARTMENT.

ORIGINAL WORKS.

Productive Public Works

1. Power to accord final or technical sanction to detailed working estimates after sanction has been given by the competent authority up to a limit of Rs. 50,000.

Power delegated to Superintending Engineers.

(B.G., No. 40-46-T./E., dated the 18th April 1910, and B.G., Irrigation Department Circular No. 1-I.A., dated the 29th April 1914.)

Provided that the provision for that particular work in the general or subsidiary estimate of the Project sanctioned by competent authority is not exceeded and also there is budget provision.

2. Power to accord final or technical sanction to detailed working estimates after sanction has been given by competent authority up to a limit of Rs. 2,500.

Power delegated to Executive Engineers.

(B.G., No. 40-46-T./E., dated the 18th April 1910, and B.G. Circular No. 1-I.A., dated the 29th April 1914.)

Provided that the provision for that particular work in the general or subsidiary estimate of the project sanctioned by competent authority is not exceeded and also there is budget provision.

3. Power to accord final or technical sanction to subsidiary or detailed working estimates after construction estimate is closed and further outlay has to be incurred under the open capital account for (a) works not remunerative upto Rs. 35,000.

Power delegated to Superintending Engineers.

(G. of I. letter No. 488-501-M., dated the 30th March 1910, and B.G., Irrigation Department, Circular No. 1-I.A., dated the 29th April 1914.)

4. Power to accord final or technical sanction to subsidiary or detailed working estimates after construction estimate is closed and further outlay has to be incurred under the open capital account for works remunerative and not remunerative up to Rs. 2,500 for each estimate.

Power delegated to Executive Engineers.

(G. of I. letter No. 485-501-M., dated the 30th March 1910, and B.G., Irrigation Department, Circular No. 1-I.A., dated the 29th April 1914.)

5. Power to accord final or technical sanction to work styled "extensions and improvements chargeable to Revenue account up to a limit of Rs 50,000.

Power delegated to Suprintending Engineers.

(B.G., Nos. 40-46-T/E., dated the 18th April 1910.)

Provided that there is budget provision and administrative approval.

6. Power to accord final or technical sanction to works styled "extensions and improvements" chargeable to Revenue account up to a limit of Rs. 2,500.

Power delegated to Executive Engineers.

(B.G., Nos. 40-46-T/E. dated the 18th April 1910, and B.G., Irrigation Department Circular No. 1-I.A., dated the 29th April 1914.)

Provided that there is budget provision and administrative approval.

Protective Irrigation Works

7. Power to accord final or technical sanction to detailed working estimate after sanction has been accorded by competent authority up to a limit of Rs 50,000.

Power delegated to Superintending Engineers.

(B.G., No. 40-46-T./E., dated the 18th April 1910, and G. of I. Nos. 488-501-M., dated the 30th March 1910.)

Provided that the provision for the particular work in the general or subsidiary estimate of the project sanctioned by competent authority is not exceeded and that there is budget provision

8. Power to accord final or technical sanction to detailed working estimates after sanction has been accorded by competent authority up to Rs. 2,500.

Power delegated to Executive Engineers.

(B.G., Nos. 40-46-T./E., dated the 18th April 1910, and G. of I. Nos. 488-501-M., dated the 30th March 1910.)

Provided that the provision for the particular work in the general or subsidiary estimate of the project sanctioned by competent authority is not exceeded and that there is budget provision.

9. Power to accord final or technical sanction to detailed working estimates after construction estimate is closed and further outlay has to be incurred under the open capital account up to a limit of Rs. 50,000.

Power delegated to Superintending Engineers

(B.G., Nos. 40-46-T./E., dated the 10th April 1910, and G. of I, Nos, 488-50-M., dated the 30th March 1910.)

Provided there is Budget provision.

10. Power to accord final or technical sanction to detailed working estimates after construction estimate is closed and further outlay has to be incurred under the open capital account up to a limit of Rs. 2,500.

Power delegated to Executive Engineers.

(B.G., Nos. 40-46-T./E., dated the 18th April 1910, and G. of I. Nos. 488-501-M., dated the 30th March 1910)

Provided there is budget provision.

11. Power to accord final or technical sanction to works styled "extensions and improvements" chargeable to Revenue account up to a limit of Rs. 50,000.

Power delegated to Superintending Engineers.

(B.G., Nos. 40-46-T./E., dated the 18th April 1910, and G. of I. Nos. 488-501-M., dated the 30th March 1910.)

Provided there is budget provision.

12. Power to accord final or technical sanction to works styled "extensions and improvements" chargeable to Revenue account up to a limit of Rs. 2,500.

Power delegated to Executive Engineers.

(B.G., Irrigation Department, No. 1-I.A., dated the 29th April 1914.)

Provided that the provision for the particular work in the general or subsidiary estimate of the project administratively sanctioned by competent authority is not exceeded and that there is budget provision.

Minor Works and Navigation

13. Power to accord final or technical sanction to detailed working estimates after administrative approval has been accorded by competent authority up to a limit of Rs. 50,000.

Power delegated to Superintending Engineers.

(B.G., Nos. 40-46-T./E., dated the 18th April 1910 and G. of I. Nos. 488-501-M., dated the 30th March 1910.)

Rs. 50,000 for works alone for an individual work of a project which is in operation as a minor work also, provided there is budget provision.

Superintending Engineers have no power as regards estimates for Inspection bungalows.

14. Power to accord final or technical sanction to detailed working estimates after administrative approval has been accorded by competent authority up to a limit of Rs. 2,500.

Power delegated to Executive Engineers.

G. of I.'s Nos. 488-501-M., dated the 30th March 1910, and B.G., Nos. 40-46-T./E., dated the 18th April 1910.)

15. Power to accord technical sanction to estimates for Irrigation inspection bungalows up to Rs. 2,500, provided that the administrative approval of Government in the Irrigation Department has been obtained.

Power delegated to Superintending Engineers.

(B.G., No. 68-T./I., dated the 7th June 1916.)

16. Power to accord final or technical sanction to subsidiary and detailed working estimates after construction estimate is closed and further outlay has to be incurred under the open capital account up to a limit of Rs. 50,000.

Power delegated to Superintending Engineers.

(G. of I.'s Nos. 488-501-M., dated the 30th March 1910, and B.G., Nos. 40-46-T./E., dated the 18th April 1910.)

17. Power to accord final or technical sanction to subsidiary and detailed working estimates after construction estimate is closed and further outlay has to be incurred under the open capital account up to limit of Rs. 2,500.

Power delegated to Executive Engineers.

(G. of I.'s Nos. 488-501-M., dated the 30th March 1910, and B.G., Nos. 40-46-T./E., dated the 18th April 1910.)

Provided there is budget provision and the project has been administratively approved.

18. Power to accord final or technical sanction to works styled "extensions and improvements" chargeable to Revenue accounts up to a limit of Rs. 50,000.

Power delegated to Superintending Engineers.

(G. of I.'s Nos. 488-501-M., dated the 30th March 1910, and B.G., Nos. 40-46-T/E., dated the 18th April 1910.)

19. Power to accord final or technical sanction to words styled "extensions and improvements" chargeable to Revenue account up to a limit of Rs. 2,500.

Power delegated to Executive Engineers.

(G. of I.'s Nos. 488-501-M., dated the 30th March 1910, and B.G., Nos. 40-46-T/E., dated the 18th April 1910.)

Provided there is budget provision and the project has been administratively approved.

Tools and Plant

20. Power to accord final or technical sanction to the purchase of Tools and Plant up to a limit of Rs. 10,000 with the following exceptions:—

(1) Live stock — Nil

(2) Office furniture up to a limit of Rs. 500.

Power delegated to Superintending Engineers.

(B.G., Nos. 302-305-I.A., dated the 29th January 1913.)

Provided that administrative approval of Government is obtained to individual purchases exceeding Rs. 2,500.

21. Power to sanction repair works up to the amount allotted by the Superintending Engineer from the grants placed at his disposal.

Power delegated to Executive Engineers.

(G. of B., Irrigation Department, Circular No. 1-I.A. dated the 29th April 1914, and B.G., No. 3351-I.A., dated the 29th November 1910).

22. Power to sanction repairs to Tools and plant up to Rs. 500 (except in the case of Marine repairs for which Executive Engineers have no powers).

Power delegated to Executive Engineers.

(B.G., Irrigation Department, Circular No. 1-I. A., dated the 29th April 1914.)

Contribution Works

23. Power to undertake a contribution work up to Rs. 2,500.

Power delegated to Superintending Engineers.

(B.G., No. 1403-A., dated the 25th July 1914).

24. Power to undertake a contribution work up to Rs. 200.

Power delegated to Executive Engineers.

(B.G. order, No. 1403-A., dated the 25th July 1904.)

25. Power to accord final and technical sanction up to Rs. 50,000.

Power delegated to Superintending Engineers.

(B.G., Nos. 496-503-A., dated the 7th February 1912).

26. Power to accord final or technical sanction up to Rs. 2,500.

Power delegated to Executive Engineers.

(B.G., Nos. 496-503-A., dated the 8th February 1912)

Sale and dismantlement of buildings.

27. Power to sanction sale and dismantlement of Provincial buildings up to Rs. 5,000.

Power delegated to Superintending Engineers.

B.G., P.W.D., No, 1503-6-A., dated the 11th March 1913)

Section II — PUBLIC WORKS DEPARTMENT.

Powers of sanction of Civil and Public Works officers.

1. For Provincial Civil Works, the Local Government is empowered to make rules limiting the powers of administrative sanction of civil officers. The power delegated to Civil and Public Works officers are laid down in Government of Bengal, P.W.D., Resolution Nos. 3815—3933-A, dated the 17th September, 1921.

2. *Technical sanction to estimates for original works.*— Provided administrative approval has been accorded by competent authority, Superintending and Executive Engineers have power to sanction technically estimates for original works up to limits of Rs. 50,000 and Rs. 10,000, respectively.

These limits also apply to estimates for all Central and Provincial Civil Works and Post and Telegraph Works, special repairs and contribution works (excluding charges for establishment and Tools and Plant).

NOTE—The Government of India have no objection to officers of the Public Works Department in Bengal exercising, in respect of works chargeable to the head 50—Civil Works—Central and of Post and Telegraph works, the same powers of technical sanction as may be delegated to them by the local Government in respect of Provincial Works.

[Vide G. of I., Deptt. of I. & L., P.W. Br., No. Mis—4 dated the 13 February 1924 Dy G I—819]

In the case of estimates for Tools and plant the powers are as follow:—

	Superintending	Executive
	Engineer	Engineer.
	Rs.	Rs.
1. Purchase of Tools and Plant (except Live stock and office furniture) ...	10,000	2,500
2. Purchase of office furniture ...	500	nil
3. Purchase of Live Stock ...		nil

Other civil officers have no powers of final or technical sanction to estimate for public works, except the Military Secretary to the Governor of Bengal, whose powers of technical sanction to estimates are laid down separately in the rules for the management of Government Houses and are noted in paragraph 99 of this Manual.

4. *Technical sanction to estimates for repairs.*—Estimates for ordinary (annual and periodical) repairs, except those for repairs to residences, require the sanction of the Superintending Engineers.

[Vide Government of Bengal, P.W.D. (Buildings and Roads Branch), Resolution Nos. 3815-3933-A., dated the 17th September 1921.]

No. 30.

Insert the following words in the 2nd line of paragraph 4, Section II—Public Works Department under Appendix E after the word “residences” :—

“may be sanctioned by Executive Engineers within the amount of the Budget provision. Estimates for repairs to residences”.

APPENDIX 'F'

(Referred to in Para. 217 of the Manual.)

Memorandum for starting Register of irregularities detected in the Audit and Inspection of Public Works Divisions.

A register of irregularities should be started (wherever this has not already been done) to list under typical categories the irregularities noticed in the various Public Works Divisions.

2. The register should be written up with reference to the irregularities noticed in the Inspection reports for the past year and should incorporate also the typical irregularities noticed in the central audit of the accounts of the various Divisions.

3. An index of irregularities duly classified under suitable heads is enclosed. Irregularities noticed under each head should be noted in the register with reference to the files in which the latest action on the irregularities is contained. The index may therefore be amplified wherever necessary.

4. Works Audit Sections should supply material for this register every month to be fixed by the Accountant General.

5. A periodical review of this register should be carried out, say half yearly, by the W.M. Section to ascertain what irregularities still exist in the Divisions, and how far the matter has progressed. This review should help to decide precisely at what stage the attention of the Local Govt. or other higher subordinate authorities should be drawn to the widely prevalent irregularities. This review should be put up to Accountant General with a suitable Note on the 1st May and 1st November. The material recorded in this register of irregularities will serve as the basis of points which may find a place in the Audit Report.

6. The register will also give an indication to the Inspecting Officers the direction and the special points which he should pursue at the time of the inspection in addition to the usual checks to be carried out in the manner laid down in the various manuals. The Inspecting Officers should be supplied with extracts from the register, relating to the Division which he is to inspect, along with other papers, in order to focus his attention on the important defects which have been persisting in the Divisions, so that he may suggest measures to eliminate them at the earliest possible date.

•Index of irregularities.

I. *Accounts—Materials at site.*

Defects noticed in—

II. *Cash.*

Custody or Carriage—

—Irregularities in

Remittance into Treasuries—

—Irregularities in

III. *Cash Book.*

Posting—

Irregularities in.

IV. *Cash Book—Imprest.*

Adjustment of—

—Irregularities in

V. *Contracts.*

—given by negotiations instead of competitive tenders.

—given to tenderers other than the lowest.

—Miscellaneous Irregularities in—

VI. *Contractors' Ledger.*

Maintenance of—

Irregularities in.

VII. *Delays.*

—in receipt of accounts.

—in receipt of Form 51 (Schedule of monthly settlement with treasuries).

—in receipt of vouchers and payee's stamped receipts.

—in settlement of discrepancies in Form 51.

—in completion of and defects in Tools and Plants Register.

—in completion of and defects in stock register.

—in return of audit notes and statements of items under objection from the Divisional Officers.

—in completion of and defects noticed in the contractors' ledger.

—in completion of and defects noticed in the subsidiary register of Pay & T. A.

—in sanctioning estimates, for a period above one financial year.

VIII. *Deposits.*

—Security—from subordinates and contractors.

—delay in recovery of:

—non-recovery of:

—non-execution of bonds for:

—Misc. Defects.

Delay in clearance of minus balance etc.

IX. *Embezzlements.*

—and frauds in Divisional Accounts etc.

X. *Estimates of works.*

Splitting up of—to bring them within the powers of sanction of the Executive Officers concerned.

XI. *Lorry Accounts.*

Maintenance of—

defects in—

XII. *Loss to Government*

Irregular payments involving loss to Government.

XIII. *Measurement Books.*

Defects noticed in—

Discrepancy in Dates of measurements in the Measurement Book and corresponding journeys in T.A.

Bills of Engineers and Overseers.

Instances of measurements not taken directly into Measurement Books at site of work.

Discrepancies in—

XIV. *Muster Rolls.*

Attendance not marked daily or tampered with—

Progress not recorded or rates in excess—

measurement of measurable items not recorded.

XV. *Material at site account.*

—account not maintained.

—not checked properly.

Other Irregularities.

XVI. *Miscellaneous Irregularities.*XVII. *Pay and T. A. Register.*

Irregularities and Defects in—

XVIII. *Powers.*

Cases in which of Executive Officers to execute agreements are exceeded.

Improper use of—by Executive Officers in issuing controlled articles etc.

Abuse of—by Executive Engineers' and Superintending Engineers to alter time limit and waive penalty.

XIX. *Records.*

Non-production of—at the time of local inspections.

XX. *Register of works and works abstracts.*

Delays in closing of works beyond six months to the completion of work.

Maintenance of—

Progress and rates of cost not struck.

Excess over sub-heads, specially work charged establishment not regularised.

Other Irregularities in—

XXI. *Suspense Accounts.*

Maintenance of—

Irregularities in—

XXII. *Stock.*

Articles borne on—in private use or in use on works without issue.

Excessive issues of material to works and/or to contractors than required.

Irregular or fictitious issues of—to utilise funds etc.

Physical verification of—not done on due dates.

Other irregularities.

XXIII. *Articles borne on Tools and Plants return in private use.*

Physical verification of articles not done on due dates.

Other Irregularities.

APPENDIX "G"

(Referred to in Paragraph 378.)

Arrangement for control and Management of D.H. Cart Road and D.H. Railway

Arrangement about control and management of the Rail and Road Services along the D.H.C. Road from Siliguri to Darjeeling since the purchase of the D.H. Rly. by the Government of India in October, 1948.

The following decisions have been taken by the Government of West Bengal in consultation with the Government of India in regard to the management and maintenance of Railway Service *vis-a-vis* the road service over the common route along the Darjeeling Hill Cart road, *viz.*—

- (a) During the first two years, the Government of West Bengal would accept full responsibility for maintaining the Darjeeling Hill Cart Road without charging the cost or any part of it to the Government of India and any gain on working of the Rly. line, in excess of 5 per cent. of the capital at charge of the line, would be divided equally between the Central Government and the Government of West Bengal. During the period of these two years, the Central Government would confine itself to the running of the Railway on the same arrangements with the Provincial Government as the Darjeeling Himalayan Railway Co. was running it, the road service being managed and controlled by the Provincial Government as hitherto.
- (b) The Government of West Bengal would execute the work of maintaining the road themselves (*i.e.*, not through the Rly. as contractors on the analogy of the arrangement subsisting with the Darjeeling Himalayan Rly. Co.)
- (c) The position would be reviewed after a period of two years.

(Government of West Bengal, W. & B. Department, Communication Branch Memo. No. 2940 dated 29-10-49, copy received with Memo. No. 3136-C, dated 16-11-49. Filed in Ble. WA/39 of 1931-32-Vol. V.)

APPENDIX 'H'

(REFERRED TO IN PARA 601 OF THIS MANUAL)

Rules for the Initial Recruitment Examination for Divisional Accounts.

1. It has been decided by the Auditor General of India that no one will be eligible for admission to the establishment of Divisional Accountants, unless he passed the Initial Recruitment Examination.

2. The subjects and the minimum marks qualifying for a pass in the Examination will be as follows:—

Subject	Maximum Marks	Minimum required for passing	Percentage
(i) Essay or Precis and Draft . . .	150	75	..
(ii) Elementary Book-Keeping . . .	150	75	..
(iii) Arithmetic and Mensuration (Elementary but Practical.)	200	133	..
Total . . .	500	300	60

3. The syllabus of the examination will be as follows:—

(i) *Essay or Precis and Draft.*—Question will be set on Essay and Precis and Draft. Candidates are required to take either Essay or Precis and Draft.

(ii) *Elementary Book-Keeping.*—The paper will be of a fairly elementary character. The "Students' Complete Commercial Book-Keeping, Accounting and Banking" by Arthur Field-house has been prescribed as the text book for the paper on this subject, but it should be supplemented by a knowledge of the following Chapters in "Advanced Accounts" by R.N. Carter (Revised Edition, 1937). Where these chapters cover the same ground as "Field-house" the questions will be from "Carter" and not from "Field-house".

Chapter I.—Book-Keeping up to the Trial Balance.

Chapter II.—Trading and Profit and Loss Account and Balance Sheet.

Chapter III.—Bills of Exchange, Promissory Notes, Cheques.

Chapter VI.—Self-Balancing Ledgers.

Chapter VII.—Reserves for Bad Debts and Discounts.

Chapter VIII.—Capital and Revenue, Receipts and Payment Account, Income and Expenditure Account, Voyage Account.

Chapter XVII.—Manufacturing Accounts, Percentage, Trading and Profit and Loss Accounts, Working Accounts, Cost Book, Mining Company.

Chapter XVIII.—Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.

Chapter XXII.—Cost Accounts.

Chapter XXIV.—Double Account System.

NOTE.—If there is any change in the subjects of these chapters in the subsequent editions of "Carter", candidates should read the corresponding chapters in the later edition.

(iii) *Arithmetic and Mensuration*.—The standard for this subject will be the same as that prescribed for the Matriculation or the School Leaving Certificate Examination. The Book "Mensuration for Indian Schools and Colleges, Part I" Pierpoint has been prescribed as representing the standard expected of the candidates in this subject.

4. Each candidate applying to appear at the examination will pay a fee of Rs. 7/8/-. The fees of the candidates whom the Accountant General, West Bengal, considers in his discretion to be unsuitable for admission will be returned by Postal Money Order at their cost. If for any cause a candidate whose application has been accepted, fails to appear in the examination, the fee paid will not be refunded.

5. No candidate will be allowed to appear in the examination more than twice, but the Accountant General, West Bengal, may in his discretion permit a candidate who has failed by reason of properly certified personal illness to appear after acceptance of his candidature, not to count that against the total number of chances.

6. The minimum educational qualification required of a candidate is a University degree.

7. The age of the candidates must not exceed 24 years on the 1st day of the month in which the examination is to be held.

Clerks of the P.W.D. and Audit Offices are eligible to appear in the examination if they have rendered more than two years service as Accounts Clerks in the P.W.D. Offices or Auditors in the W.A.D. in the Audit Offices. The age-limit in their case is 30 years.

8. Intending candidates for the examination should apply in the prescribed form which should be obtained from the Accountant General, West Bengal, Calcutta. A Treasury Chalan in support of the deposit of Rs. 7/8/-, being the examination fee creditable under the head "XXVI.—Miscellaneous Department—Central—Miscellaneous—Examination fee" should be attached with the application. Scheduled Caste candidates will be required to pay one-fourth of the above fees. The following documents and certificates should also accompany the application form to be written by the candidate in his own handwriting and submitted so as to reach the office of the Accountant General, West Bengal, Calcutta, within the time limit notified.

(i) Certificate of good character signed by the candidate's immediate official superior in the case of candidates already in Government service and by the Principal of the College in which he has been educated, or by some other superior under whom he may have been employed or to whom he may be well known, in the case of outsiders. This certificate must

No. 40.

Page 284—

Insert the following as Note I below paragraph 4 in Appendix H of the Manual :—

NOTE I.—Scheduled Castes and Scheduled Tribes are required to pay only one-fourth of the fee.

(Comptroller and Auditor General of India's letters No. 522-N. G. E. I/II-49, dated the 24th February 1949—Dy. $\frac{\text{India 6607}}{\text{WM-3538}}$, dated the 17th March 1949 and No. 2742-N. G. E.

II/489-51, dated the 30th September 1952—Dy. $\frac{\text{India 4362}}{\text{WM-2362}}$, dated the 5th October 1952, and in Bundle WA/48 of 1936-37, Vol. II.)

No. 41.

Page 284—

Insert the following as Note I below paragraph 7 in Appendix H of the Manual :—

NOTE I.—In the case of candidates belonging to the Scheduled Castes and Scheduled Tribes, five years should be added to the age limit prescribed above.

(Comptroller and Auditor General of India's letters No. 522-N. G. E. I/II-49, dated the 24th February 1949—Dy. $\frac{\text{India 6607}}{\text{WM-3538}}$, dated the 17th March 1949 and No. 2742-N. G. E.

II/489-51, dated the 30th September 1952—Dy. $\frac{\text{India 4362}}{\text{WM-2362}}$, dated the 5th October 1952.)

No. 42.

Delete the second sub-paragraph of paragraph 4 and insert the following as paragraph 4-A :—

4-A. A list of works done in W. M. Section is given in Appendix T. The Superintendent, W. M. Section, will supervise all works done in W. M. Section. The work in connection with Broad Sheets is, however, under the direct supervision of a Divisional Accountant who in addition to this work will deal with important cases as shown in items 1 to 8 under "W. M. Section" in Appendix A.

have a special reference to the two years immediately preceding the date of application and this should be specially mentioned in the certificate.

(ii) Matriculation or School Leaving Certificate in original.

(iii) University Diploma in original.

9. Applications which do not satisfy the requirements of the foregoing rules will be rejected without entering into any correspondence with the candidates. Other applications will be considered on their merits by the Accountant General, whose decision as to whether or not the candidate should be allowed to appear at the examination will be final. Each candidate will be informed whether his application has been accepted or not.

10. The examination will be held in the office of the Accountant General, West Bengal, Calcutta, once a year under the supervision of a Gazetted Officer on such dates and such hours as may be fixed by the Accountant General and communicated to each candidate.

11. The result of the examination will be communicated to the candidates in due course. No appeals against the published results will be entertained.

12. The successful candidates will be appointed as vacancies occur, initially, to the cadre of Senior Accounts clerks under the Government of West Bengal, in the scale of Rs. 60-5/2-120 *plus* the *ad interim* increases of pay and Dearness Allowance as sanctioned by the Provincial Government from time to time. On qualifying themselves by passing the Departmental Examination called the Divisional Test after two years service as Senior Accounts clerks they will be eligible for appointment to the cadre of Divisional Accountants under the Indian Audit Department. The scale of pay of the Divisional Accountants as has recently been sanctioned is, Rs. 100 (on probation) 130—10—250—(E.B.)—15—355 *plus* the usual allowances as sanctioned by the Government of India from time to time. The services in both the cadres of Senior Accounts clerks and the Divisional Accountants are transferable throughout the Province of West Bengal.

It must be distinctly understood that the passing of this Initial Recruitment Examination though a necessary qualification for appointment to these cadres, does not give any claim to such appointment.

K. C. CHOUDHURI,
Accountant General, West Bengal.

APPENDIX I

(Referred to in para 604 of the W.A.D. Manual)

Standard scheme of training for the Divisional Accountants on Probation, and officiating or temporary senior Accounts Clerks

I. 1st year, 1st quarter (1st half):—

(a) Sub-Divisional Office (B. and R) (6 weeks only)—

Imprest Cash Account, Initial Accounts of Stocks and Tools and Plant, Contractor's Bills. Measurement Books and Muster Tolls, Materials-at-site Accounts, Road Metal Accounts, etc. (Chapter I, Manual of Public Works Accounts Rules, Bengal).

1st year, 1st quarter (2nd half)—

(b) Divisional Office (B. and R.) (6 weeks only)—

(i) *Stock*—Valuation of monthly transactions and their incorporation into the monthly accounts through the Stock Abstract Book. Fixation of stock rates and posting of monthly transactions into the annual register.

(ii) *Tools and Plant*—Checking of monthly accounts of receipts and issues and posting the transactions into the annual register.

NOTE.—The closing of the annual registers of Stocks and Tools and Plant should be undertaken at the prescribed time for the work.

II. 1st year, 2nd quarter (B. and R. Dn.)—

(a) *Bill work.*—Check of Measurement Books and Muster Rolls; Check of Bills with reference to estimates and tenders and Schedule of Rates; recording Pay orders; scrutiny of estimates and tenders.

(b) *Cash duty.*—Maintenance of Cash Book, Contingent Register, Register of Deposits and Interest-bearing securities; other registers connected with cash duty.

(c) *Transfer Entry Book.*—Maintenance of the Book; preparation of T.E. orders, advice and acceptances of transfers from other Divisions and Departments.

III. 1st year, 3rd quarter (B. and R.)—

(a) *Works Abstracts For Major and Minor Works*—Posting of monthly expenditure from vouchers, Stock and Transfer Entry Book; closing the same with reference to materials at-site account, Road metal account, etc., and maintenance of these accounts.

(b) *Register of Works for Major and Minor Works.*

(i) Posting of monthly expenditure from Works Abstracts with reference to estimates and appropriations.

(ii) Closing the accounts of a work, calculation of rate of cost, preparation of completion reports and statements.

(iii) Watch over progress of expenditure with reference to estimates and appropriations.

(c) *Contractors' ledger*.—Posting monthly transactions from vouchers, hand receipts for materials, etc. closing the accounts and watching over the balance.

IV. 1st year, 4th quarter (B. and R.)—

(a) *Rents and Revenue cases*.—Fixation of *standard rents*, preparation of Rent Rolls; posting of monthly assessment and realisations into the Register of Rent, Revenues, etc.

(b) *Compilation of Accounts*—

(i) Classifying the transactions in the Cash Books; posting and closing the Cash Abstract Book; preparation of the memo. of receipts and charges.

(ii) Compilation of various schedules, List of Payments, Schedule Dockets, etc.

V. 2nd year, Irrigation Division, 1st quarter—

(a) As in IV (b) (i) with special reference to Irrigation Classification.

(b) Disposal of Audit Notes, Objection Statements, Test Audit Notes and Inspection Reports.

(c) Compilation of Capital and Revenue Accounts, Review of Balances and other Statements and Periodical Returns, etc.

(d) Rents and rates cases peculiar to Irrigation Division.

VI. 2nd year, Irrigation, 2nd quarter—

Establishment Work—

(a) *Preparation of Salary bills*.—Both regular and works charged establishments; Passing of T.A. bills; dealing with leave, appointment, etc., of establishment, (i) Regular—Permanent and Temporary, (ii) Works charged.

(b) Maintenance of Service Books and Leave Accounts, etc.

N.B.—The periods of training in each class of work and office may be altered according to the progress made by the probationer.

APPENDIX (J)

Progress Register of Inspection Report (Referred to in Para. 598)

Inspection Report No. of

.....Division.

1. No. of Inspection Report with year.....
2. Period covered by inspection.....
3. Date of receipt in office of the Draft Report from the Inspecting Officer.....
4. Date of issue of Inspection Report.....
5. Date on which the Report is due back.....
6. Date of issue of reminders to the departmental authorities.....

 1st reminder.....
 2nd reminder.....
7. Date of receipt of replies from departmental authorities.....

8. Important Paras. and action taken thereon.....

Reference to Paragraph	Subject	To whom * referred for orders	Reference to letter in which reported	Date of reminders	Date of receipt of reply	Date of final disposal

APPENDIX 'K'.

List showing powers of sanctioning expenditure to be exercised by the Public Works and the Irrigation Departments without reference to the Finance Department.

Serial No.	Nature of power delegated	Extent of power delegated
1	Power to pass orders regarding the furnishing and deposit of security by the officers of the Public Works and the Irrigation Departments entrusted with the custody of cash or stores.	Full powers of the Local Government under Rules 40 and 182 of the Bengal Financial Rules.
2	Power to accord administrative sanction to Provincial Works connected with the departments under the control of the Public Works and the Irrigation Departments, the cost of which falls within the powers of the Local Government.	Full powers of the Local Government under paragraph 307 of the Bengal, P. W. D. Code and paragraph 432 of the P. W. D. Code, 10th Edition.
3	Power to sanction, under very exceptional circumstances, advances to contractors as may be deemed indispensable, provided that necessary precaution is taken for securing Government against loss and that the system of giving advances is not allowed to become general or allowed to continue longer than may be absolutely essential.	Full powers of the Local Government under Rule 221 (c) of the B. F. R.
4	Power to undertake the execution of works for which the outlay is provided wholly or in part from (a) funds of a public nature but not included in the financial estimates and accounts of the Empire, and (b) contributions from the public.	Full powers of the Local Government under paragraph 210 of the Bengal, P. W. D. Code and paragraph 280 of the P. W. D. Code 10th Edition.
5	Power to sanction the taking of buildings on lease upto the limit of Local Government's power as residences for officers under the control of the Public Works and the Irrigation Departments.	Full powers of the Local Government under paragraph 280 of the B. F. R.
6	<p>Power to accord administrative sanction to expenditure on the construction or purchase of the following buildings:—</p> <p>(a) Central residential buildings to the extent of the powers of the Local Government.</p> <p>(b) Provincial residential buildings connected with the departments under the control of the Public Works and the Irrigation Departments, residences of Members of Council and quarters for Assistants of the Secretariat and heads of Departments within the powers of the Local Government.</p>	<p>Full powers of the Local Government under Appendix to the Central P. W. D. Code, paragraph 306 of the Bengal P. W. D. Code and paragraph 431 of the P. W. D. Code, 10th Edition.</p> <p>(Expenditure in the construction or purchase of residential buildings and on additions and alterations to such buildings should not be incurred without reference to the Finance Department if it involves excess over the limit, that may be fixed by Government, due to improvements that may be desirable but are not absolutely necessary or which involve questions of policy and form precedents likely to lead to increase of expenditure.)</p>

Serial No.	Nature of power delegated	Extent* of power delegated
7	Power to frame rules for regulating the adjustment of expenditure incurred on account of other departments.*	Vide paragraph 320 of the Bengal P. W. D. Code.
8	Power to authorise officers in charge of Public Works Divisions to waive the right of recovery of charges whenever the nature of transactions renders such a course desirable.	Ditto.
9	Power to transfer between Provincial and Local (that is, District, Local and Municipal Funds) and <i>vice versa</i> , State lands and buildings under the control of the Public Works Department.	Vide note under paragraph 182 of the Bengal P. W. D. Code.
10	Power to sanction provision of Water supply, Sanitary and electric installations in Government buildings occupied as private residences.	Full powers of the Local Government under Rule 283 of the Bengal Financial Rules.
11	Power to pass orders for the adjustment of losses due to depreciation in stock.	Full powers of the Local Government under paragraph 214 (b) of the P. W. A. Code and note below paragraph 281, Bengal P. W. D. Code.
12	Power to sanction allotments and re-appropriations within the budget grant for Central Works.	Full powers of the Local Government under paragraph 76 of the Central P. W. D. (<i>vide</i> also paragraphs 228 and 248-A of the W. A. D. Manual).
13	Power to undertake works and incur expenditure in the event of the orders of the Government of India on the Central Public Works Budget Estimate not being received before the commencement of the official year.	Full powers of the Local Government under paragraph 427 of the P. W. D. Code, 10th Edition.
14	Power to accord technical sanction to detailed estimates for Central Civil Works the cost of which falls within the powers of the Local Government.	Full powers of the Local Government under paragraph 310 of the Bengal P. W. Code.
15	Power to accord administrative sanction to expenditure on the construction of residences of the Head of the Local Government and their connected buildings within the powers of the Local Government.	Full powers of the Local Government under paragraph 306 (VIII) of the Bengal P. W. D. Code.
16	Power to sanction purchase of tools and plant within the limit of budget provision.	Full powers of the Local Government under paragraph 316 of the Bengal P. W. D. Code and paragraph 452 of the P. W. D. Code, 10th Edition.

(Vide B. G., F. D. Order No. 10454-F., dated the 29th June 1920-Dy. G. B.—2091 filed in Bl. W. A./39 of 31-32 Vol. I., B.G., F.D. No. 1082-F., dated the 15th March 1926 incorporated in paragraph 91 of the W. A. D. Manual and U. O. No. 1019 of 1935-36 filed in Bl. W. A./39 of 31-32, Vol. I E.)

APPENDIX 'L'
List of Treasuries in West Bengal

No.	Name of Treasury	Remarks
1.	Nadia	
2.	Hoogly	
3.	Birbhum	
4.	Howrah	
5.	Bankura	
6.	24—Parganas (Alipore)	
7.	Murshidabad	
8.	Burdwan	
9.	Bank (Reserve Bank of India)	
10.	Malda	
11.	Darjeeling	
12.	Jalpaiguri	
13.	West Dinajpur (Balurghat)	
14.	Midnapore	
15.	Presidency (Calcutta)	

APPENDIX M.

Extract from the revised general instructions for the protection of Government buildings from fire in West Bengal, circulated with B.G., P.W.D. Nos. 285-408B, dated 26th January 1933 and as subsequently amended.

1. * * * *

2. As regards buildings borne on the books of public Works Department exclusive of residential buildings, Public Works Department will supply from "50-Civil Works" budget under Original Works.—

- (1) Tanks and buckets, brackets, patent and chemical extinguishers in new buildings;
- (2) Tanks and buckets, brackets, patent and chemical extinguishers for the first time, in old buildings not already provided with any fire appliances;
- (3) Hose pipes and hose pipe connections in the above buildings provided there is a suitable high pressure water supply and the importance of the buildings warrants it.

All requisitions for supply of—

- (1) buckets, brackets, chemical extinguishers or hose pipes in Public Works Department buildings in addition to the existing appliances, and
- (2) all proposals for replacements of existing tanks and buckets by hose pipes and hose pipe connections or by patent chemical extinguishers should be sent to Public Works Department. That department will arrange for their supply in consultation, if necessary, with the Chief Office of the Calcutta Fire Brigade, from provision in the "50-Civil Works" budget provided they are satisfied that the supply is necessary.

3. * * * *

4. * * * *

Metal tanks, buckets, chemical extinguishers and the like should be treated as perishable articles and should be excluded from the capital cost of the building but articles such as reinforced concrete tanks, steel bucket stands embedded in masonry for hanging buckets and the like should be included in the capital cost of a building.

5. * * * *

6. Renewals of tanks, brackets and other fixtures should come under the head "Repairs" and Public Works Department will arrange for the same from "50-Civil Works" budget under repairs.

The officer in occupation should be made responsible for the replacement of buckets, patent extinguishers and hose pipes. In such cases he should invariably consult the Public Works Department who will arrange for the replacements at the cost of the occupying department.

The officer in occupation should also be responsible for the purchase of refills for extinguishers and washers for hose couplings. A stock of 25 per cent. of the refills for the number of extinguishers should be maintained in these buildings which are provided in the patent chemical extinguishers. A stock of the same percentage of washers for the number of hose couplings should also be maintained in case of these buildings which are provided with hose pipes and hose pipe connections.

(B.G., Public Works Department, letter Nos. 3894 and 3973-B, dated the 18th November 1935, copy received under endorsement No. 3990-B, dated the 18th November 1935, Dy. G. B. 11765
W. M. 2303)

7. For works of replacement to be undertaken by the Public Works Department at the cost of the occupying department as provided in paragraphs * * * and 6 above, the usual rates of departmental charges for establishment and tools and plant leviable for works under rule 5(c) of Appendix 7 to the Public Works Account Code should be charged.

8, 9, 10. * * * * *

11. As regards residential buildings, the supply of fire appliances should not be undertaken by the Public Works Department.

(B.G., P.W.D., Nos. 384-B., dated 26th January 1933. Dy. G.B. 12244-Rec. 759, 3539-B, dated 5th October 1933. Dy. G.B.-7541-Wm-1441 1222-B, dated 24th March 1934. Dy. G.B.-1156-Wm.-180.)

APPENDIX N.

Instructions to be observed when a new Division is amalgamated with another Division and when a new Division is formed by separation from an old one.

1. Instructions to be observed when a division is amalgamated with another division

(1) The cash balances, if any, of the closing division on the date of amalgamation may, when it is not convenient to make them over to the amalgamated division, be paid into the treasury to the credit of the Public Works Department by the closing division; otherwise, all cash (including imprests), stock and other suspense accounts of the closing division should be closed (through the cash or adjustment book) by crediting or debiting, as the case may be, the suspense or other head concerned and debiting or crediting the head "T.—Remittances—Transfers between Public Works officers (amalgamated division)". The items should then be brought on in detail to the accounts of the amalgamated division by converse entries.

(2) The yearly balance returns of tools and plant and stock of the closing division should be closed, all articles in hand being shown as issued to the amalgamated division, so that the returns of the closing division may close without any balance. Copies of these returns should be sent to the Executive Engineer of the amalgamated division, who should see that the balances transferred are duly brought on the yearly returns of the amalgamated division as receipt of the months in which the amalgamation is effected, forms Nos. 13 and 14 being submitted to the Accountant General with the monthly accounts as usual.

(3) As soon as possible after taking over charge, the Executive Engineer of the amalgamated division should report the unspent balances of grant of the closed division to the Superintending Engineer with a view to—

- (i) the formal transfer to his division of such of them as are still required for the prosecution of the works for which they were assigned to the closed division, and
- (ii) the formal surrender of any balance no longer required.

(4) All expenditure incurred on unfinished works, as also all arrears due to and from contractors, piece-workers, labourers or members of work-charged establishment, should be brought on to the books of the amalgamated division without any transfer entry in the accounts and cleared in the ordinary course as if they had originated in the division.

(5) As regards subsequent expenditure in the amalgamated division on unfinished works of the closed division, the entries to be made against "Total outlay to end of month" in the schedule docket should represent the total expenditure incurred on each work in the two divisions, but in the first month the expenditure should be shown separately for the purpose of audit.

(6) In the event of any transfers advised by other divisions not being acknowledged in the accounts of the closing division, the amalgamated division should accept and adjust them as if the advices were sent to itself.

(7) Any unpaid amounts of pay or travelling allowance outstanding in the register of the closing division should be made over to the amalgamated division without any adjustment under "Transfers". These should be brought on to the register of the amalgamated division and dealt with as if they had originated there.

2. Instructions to be observed on the formation of a new division by separation from an old one

(1) All cash (including imprests) required to be made over to the new division as well as suspense balances, the adjustment of which should be taken up by the new division, should be transferred by the old division by crediting or debiting, as the case may be, the suspense or other head concerned and debiting, or crediting the head "T—Remittances—Transfers between Public Works Officers (new division)".

The items should then be brought on in detail to the accounts of the new division by converse entries.

(2) In the case of works in progress to be carried on in the new division, the registers of works of the old division should if it is not practicable to make them over to the new division, be closed in respect of works to be transferred by drawing a red ink line below the last recorded entries and noting the fact that the entries have been transferred to the books of the new division. Registers should then be opened for the new division bringing forward the last recorded entries from the old registers. The new register should be prepared in the old division before separation. All works abstracts and vouchers relating to the works should be made over with the new books to the new division.

(3) The Executive Engineer of the old division should furnish the Executive Engineer of the new division and the Superintending Engineer with a statement of the unspent balances, if any, of the grant for works to be carried on in the new division with a view to the grant being formally transferred to the new division or to the surrender of any portion not required.

(4) Lists in duplicate of all articles of tools and plant stock, etc., to be made over to the new division should be prepared and handed over to the Executive Engineer of the new division who should sign them after examination and return one copy to the Executive Engineer of the old division and retain the second for his own record. These articles should be shown as issues in the books of the old division and brought on as receipts of the new division in the return of the month in which the transfer takes place and forms Nos. 13 and 14 should be submitted to the Accountant General with the monthly accounts as usual.

(5) All expenditure incurred on unfinished works and all arrears due to and from contractors, piece-workers, labourers or members of work-charged establishment should be brought on to the books of the new division without any transfer entry in the accounts and cleared in the ordinary course as if they had originated in the new division.

(6) In the case of expenditure incurred in the new division on unfinished works of the old division, the entries to be made against "Total outlay to end of month" in the schedule docket should represent the total expenditure incurred on each work in the two divisions, but in the first month the expenditure should be shown separately for the purpose of audit.

(7) All unpaid amounts of pay and travelling allowance transferred to the new division should be dealt with as if they had originated there without any adjustment under "Transfer".

APPENDIX 'O'.

Classification of Public Works Buildings for the guidance of audit staff.

Minor head.	Detailed head.	Details.
1	2	3
<p><i>Provincial.</i> Miscellaneous (Voted)</p>	<p>....</p>	<p>Boundary pillars between Nepal and British India. (Maintenance charges should be classified as Provincial with effect from 1st April 1937.)</p>
<p>Buildings Land Revenue</p>	<p>....</p>	<p>Tahsil Offices ; Khas Tahsil Offices ; Tahsildar's quarters ; Settlement Offices and Settlement Officer's quarters.</p>
<p>Excise</p>	<p>....</p>	<p>Distillery Buildings ; Ganja golas and warehouses ; Liquor depot, Country-spirit depot, Superintendent's quarters, and quarters for clerks, etc.</p>
<p>Registration</p>	<p>....</p>	<p>Registrars' and Sub-Registrars' Court and Office Buildings.</p>
<p>General Administration.</p>	<p>Heads of Provinces</p>	<p>Governor's residences at Calcutta, Barrackpore and Darjeeling (including gardens, grounds, roads, etc.).</p>
	<p>Legislative Bodies</p>	<p>Council House.</p>
	<p>Secretariat and Headquarters Establishment.</p>	<p>Writers' Buildings Calcutta ; Anderson House, Alipore ; Thorn Cottage, Secretariat Press Buildings, Darjeeling, and Clerks' quarters attached thereto, Superintendent's and Caretakers' quarters, Writers' Buildings.</p>
	<p>Commissioners' and District Officers.</p>	<p>Commissioners' and Deputy Commissioners, Court houses and residences ; Treasuries and Sub-Treasuries ; Treasury guard-houses ; Malkhanas ; Deputy Collector's Court houses and residences ; Circuit Houses ; Dak Bungalows ; Court Inspector's Offices ; Mortuaries ; Mortuary Domes' quarters ; Police Magistrates' Courts, Magistrates' and Deputy Magistrates' Court buildings ; District Court hajats ; Sub-divisional Courts ; Collector's Courts and residences.</p>

Minor head.	Detailed head.	Details.
1	2	3
Administration of justice.	<ul style="list-style-type: none"> High Court Small Cause Courts District Courts Miscellaneous 	<ul style="list-style-type: none"> High Court buildings. Small Cause Court buildings. Judges', Munsifs', Presidency Magistrates' Courts. Residences pertaining to the above.
Jail and Convicts Settlements.	<ul style="list-style-type: none"> Central Jails District Jails Lock-ups Miscellaneous 	<ul style="list-style-type: none"> Central Jail buildings. District Jail buildings; Presidency Jail buildings; Jail hospitals. Subsidiary Jails; Lock-ups; intermediate jails, hajats. "Borstal Institution"; Jailors' quarters and other residential buildings attached to the above such as warders' quarters, etc.
Police . . . . .	....	<ul style="list-style-type: none"> Police buildings; Police Courts; Police hajats; Police Inspectors' offices and quarters; Police Sub-Inspectors' and Constables' quarters; Police hospitals; Police Lock-ups; Police mortuaries; Police magazines; Police hospital assistants' quarters; Residences for Commissioners and Deputy Commissioners, Calcutta; Residences for Deputy Inspector General of Police.
Police	<p style="text-align: center;"><i>Original Works.</i></p> <ul style="list-style-type: none"> Special Police.—Bengal Military Police (E. F. Rifles). (i) Construction of new fortifications and defensive works. (ii) Barracks, other buildings and fixed installations up-keep. 	<ul style="list-style-type: none"> Buildings occupied by E. F. Rifles.
Police	<p style="text-align: center;"><i>Repair.</i></p> <ul style="list-style-type: none"> Special Police—Bengal Military Police (E. F. Rifles) — Barracks, other buildings and fixed installations up-keep. 	<ul style="list-style-type: none"> Buildings occupied by E. F. Rifles.
<p>“The above heads have been opened with effect from the accounts for 1935-36) (Office Order No. 392, dated the 18th March 1935.)</p>		
Education	<p style="text-align: center;"><i>General.</i></p> <ul style="list-style-type: none"> University Secondary Primary Special Miscellaneous 	<ul style="list-style-type: none"> Senate House, Bengal Engineering College, Sibpur Government College Buildings; Madrasa College Buildings. Government Secondary Schools; Office of the Inspector of Schools. Boys' Schools and Girls' Schools. Guru Training Schools; Government School of Arts; Engineering and Survey School; Reformatory Schools Juvenile Jail. Houses attached to Institutions and residences to Headmasters.

Minor head.	Detailed head.	Details.
1	2	3
	<i>Anglo Indian and European.</i>	
Education	University . . . . .	.....
	Secondary	Dow Hill Girls' School and Victoria Boys' School, Kurseong.
	Primary . . . . .	.....
	Special . . . . .	.....
	Miscellaneous . . . . .	.....
Medical	Hospitals and Dispensaries.	Hospital Buildings ; Dispensaries . Dead house ; <i>post mortem</i> houses ; vaccination depots Civil Surgeons' Offices ; Medical College Hospitals Lady Elliot's Hostel ; Eden Sanatorium.
	Medical Colleges and Schools.	Medical College Buildings ; Museum attached to the Medical College, Calcutta ; Lecture Theatre ; Dissecting and Macerating rooms attached to Medical Colleges and Schools, Medical School buildings
	Mental Hospitals	Lunatic asylum buildings Mental Hospitals.
	Miscellaneous	Superintendents', Nurses' and other quarters attached to the Medical College Hospitals ; Resident Physician and Surgeon's quarters attached to the Medical College ; Civil Surgeon's quarters ; quarters attached to the Eden Sanatorium.
Industries		Training Institute, Tangra ; Office of the Electrical Adviser and Chief Electrical Inspector to the Government of West Bengal ; Weaving Institute ; Mining ; Instructor's quarters ; Mining Lecture hall.
Agriculture	Agriculture	Agricultural farm buildings ; Botanic gardens.
	Veterinary	Veterinary Institutions, Veterinary hostels.
	Miscellaneous	Quarters in connection with the above.
Stationery and Printing.		Bengal Secretariat Press Buildings, Alipore.

Minor head	Detailed head	Details
1	2	3
Civil Works	Civil Works	Executive Engineers' Offices and residences; Public Works Sub-Divisional Offices; Public Works Subordinates' quarters; Public Works store-yards and godowns, Meadows Bank and Magdalla, Cottage, Darjeeling.
Ports and Pilotage		Leadsman Apprentices' quarters; Nativ Shipping Office.
Miscellaneous Department.		Closed cemeteries.

NOTE.— For the purpose of sanctions to estimates— the following four classes of buildings should be treated as non-residential buildings :—

1. Hostels attached to Educational Institutions and Boarders' quarters attached to colleges.
2. Police Barracks.
3. Jail Warders Barracks.
4. Buildings occupied as mess houses of clerks or other officers in Government employ.

[Chief Engineer, C. & W. Department (C. & B.), No. 7036-B, dated the 22nd December 1936, Dy. WM/2249, filed in Bundle WA/39 of 1931-32 Vol. III.]

APPENDIX 'P'

Statement showing the classification of recoveries of expenditure on account of Establishments and Tools and plant of the C. & W. and the Irrigation & Waterways Department

No.	Nature of works	Percentage charges on account of	P. W. D. (Buildings and Roads)	Irrigation Department	Reference to Rule or Order
1		2	3	4	5
(1)	Non-Government Works.	(a) Establishment.	50 Civil Works— Establishment (reduction of expenditure).	Reduction of expenditure under the major head concerned (minor head — Establishment).	Rule 4 (I) Statement E of Appendix 2 of the Central P. W. A. Cod).
		(b) Tools and plant.	XXXIX— Civil Works— Recoveries of expenditure.	Revenue receipt under the head concerned.	Rule 4 (II) Statement E of Appendix 2 of the Central P. W. Accounts Code.
		(c) 1 per cent. for Audit and Accounts.	XLVI— Miscellaneous— Central — Fees for Government audit.	XLVI— Miscellaneous— Central— Fees for Government audit.	Rule 7 Statement E of Appendix 2 of the Central P.W. Account Code.
(2)	Works of the Railway Department, Posts and Telegraphs Departments, 58— Defence Service Effective etc.	(a) Establishment.	50— Civil Works — Establishment (reduction of expenditure).	No transaction.	Article 74 (a) of Account Code Vol. I.
		(b) Tools and Plant.	XXXIX— Civil Works— Recoveries of expenditure.	..	Rule 4 (ii) Statement E of Appendix of the Central P. W. Account Code.
		(c) 1 per cent. for Audit and Accounts	28— Audit (<i>minus</i> debit).		Rule 7 Statement E of Appendix 2 of the Central P. W. Account Code.
(3)	Archaeological Works, 50 Civil Works— Central.	(a) Establishment.	50— Civil Works — Establishment (reduction of expenditure.)	No transaction.	Article 74(a) of Account Code Vol. I.

Nature of works 1	Percentage charges on account of 2	P. W. D. (Buildings and Roads) 3	Irrigation Department 4	Reference to Rule or Order 5
44 Aviation (Civil)	(b) Tools and Plant. (c) No charge for Audit and Accounts.	XXXIX— Civil Works— Recoveries of expenditure.		Rule 4(ii) Statement E of Appendix 2 of the Central P. W. Account Code.
(4) 81 Capital Account of Civil Works. Provincial outside the Revenue Account.	(a) Establishment. {(b) Tools and Plant. (c) No charge for Audit and Accounts.	50— Civil Works — Establishment (reduction of expenditure). 81— Civil Works — Provincial (reduction of expenditure).		Rule 4(i) Statement E of Appendix 2 of the Central P. W. Account Code. Rule 4(ii) Statement E of Appendix 2 of the Central P. W. Account Code.
(5) Works of other Departments of the same Government.	(a) Establishment. (b) Tools and Plant. (c) No charge for Audit and Accounts	50— Civil Works — Establishment (reduction of expenditure). 50— Civil Works — Tools and Plant (reduction of expenditure).	Reduction of expenditure under the major head concerned (minor head — Establishment). Reduction of expenditure under the major head (minor head — Tools and Plant).	Rule 4(i) Statement E of Appendix 2 of the Central P. W. Account Code. Rule 4(ii) Statement E of Appendix 2 of the Central P. W. Account Code.

N. B.— 1. Recoveries of Tools and Plant charges relating to expenditure previously debited to a capital head of account should be treated as reduction of expenditure.

2 The above instructions are, however, subject to the general rule that all recoveries if effected after the close of the accounts of the year in which the expenditure was incurred, are adjustable as receipts unless they relate to expenditure previously debited to a Capital head, in which cases they are adjustable in reduction of expenditure.

Rule 4(ii) Statement E of Appendix 2 of the Central P. W. Account Code.

APPENDIX 'Q'

Returns to be submitted by W. A. D. section.

No.	Name of Returns	To whom submitted	Authority	Due date of submission
	<i>Monthly</i>			
1	Statement showing receipts and expenditure of:—			
	(a) Buildings and Roads	Govt. of West Bengal.	..	5th.
	(b) Irrigation	Irrigation and Waterways Department.	..	5th.
2	Review of Consolidated Abstract.	D. A. G. .	O. O. 319, dated 6th December 1934.	15th.
3	Register of cases in which lowest tenders are not accepted.	D. A. G. .	O. O. 119, dated 24th April 1933.	20th.
4	Register of stores, stock certificates etc. held in custody of the Treasurer.	D. A. G. .	D. A. G.'s order dated 1st February 1935.	20th.
5	Review of the due date of maturity of loans and debentures.	D. A. G.	D. A. G.'s order dated 18th December 1932.	By the end of the month.
6	Report on the result of audit of Military Works Expenditure (Infructuous expenditure etc.).	D. A. G. .	D. A. G.'s order dated 10th December 1942.	Last week as soon as audit is completed.
7	Outward Exchange Account Sub-Audit Office, M. E. S.	Account Current	..	22nd of every month.
8	Do, R. I. A. Force	Do.	..	Do.
9	P. W. Remittance account (outward).	Do.	..	6th of every month.
10	Account Current with Progressive abstract of expenditure and revenue with details by heads and sub-heads.	Junior Controller of Military Accounts, Patna.	C. M. A., E. C., Meerut, Express letter No. A-125, dated the 11th January 1932.	9th of every month.
			Exp. 863 Dy. _____ W. M. of 31-32.	

No.	Name of Returns	To whom submitted	Authority	Due date of submission
11	Account Current with Progressive abstract of R. A. Force.	Controller of Accounts, Air Force Dehra-dun.	Controller of R. A. F., Accounts Ambala's No. C-2, dated 3rd September 1931. M. S. 3578 (Dy. _____) 1366	18th of every month.
12	Absentee statement of Divisional Accountants.	A. G. C. R.	Rule 270 (2) of the Central Govt. compilation of Treasury Rule Part I.	By the end of the following month.
13	Absentee statement of Senior Accounts Clerks.	T. D. Section	S. R. 219 (†) of Treasury Rules, Bengal, Vol. I.	Do.
14	Register of allotment of review of Audit.	A. G. through D. A. G.	O. O. No. 65 dated 18th September 1922, and No. 329, dated 14th March 1925.	25th.
15	Statement of expenditure on Darjeeling Local Fund Works.	D. P. I.	..	Do.
16	Progress Register of Audit Notes and Objection Statements.	G. O.	Para 548 of the Audit Manual.	Once a month.
17	Register of land charges	G. O.	Para 386 of Audit Manual.	Once a month.
18	Register of Completion Reports.	G. O.	Para. 471 of Audit Manual.	Do.
19	Progress Register of Inspection Reports.	G. O.	Para 215 of W. A. Manual.	Bi-monthly.
20	Register of points for inspection.	G. O.	Para 397 of Audit Manual.	Monthly.
21	Broadsheets of suspense balances.	G. O.	Para 393 of Audit Manual.	Do.
	<i>Quarterly.</i>			
22	List of cases in which Audit has either expressed a definite opinion or has suggested some action which the Provincial Government did not accept or refused to act upon.	H. A.	O. O. No. HA/90 dated 15th March 1949.	10th of June, September, December and March.

No.	Name of Returns	To whom submitted	Authority	Due date of submission
23	Progress Register of Inspection Reports.	A. G.	O. O. No. 385 of 3rd April 1935.	1st Monday in April, July, October and January.
24	Register of watching whether Government are not unwittingly committing themselves to large project undertaking a number of works of small magnitude.	G. O.	Para 375-A of W. A. D. Manual	15th June, September and March.
25	Registers of points for inspection.	D. A. G.	..	30th June, September, December and March.
26	List of correction slips to Manual.	G. I. Press	O. O. No. 179	15th of April, July, October and January.
27	Quarterly list of appeals from Divisional Accountant withheld.	Auditor General	Auditor General's letter No. 413/NGE/29-40 dated 26th February 1940.	Do.
28	Register of serious financial irregularities. Part I.	Higher Audit Section.	O. O. No. 92 HA dated 16th March 1949.	15th April, July, October, January.
29	Quarterly report of expenditure and balance in the Road Development Fund.	Government of India Department of Industries and Labour.	C. C. A.'s No. T-1474-Ac-120-29 dated 30th September 1930. (Dy. India 30).	30th April, 31st July, 31st October, 31st January.
30	Register of objections for insufficient or irregular sanctions.	A. G.	O. O. 1059, dated 30th January, 1931	15th June, 15th September, 15th December, 15th March.
31	Report of expenditure on National Highways (original works and maintenance).	G. I. Transport Deptt. Roads Organisation.	G. I. Ministry of Transport Road Organisation No B 23 (12) 40 dated 27th June 1949.	31st August, 30th November, 28th February, 31st May.
	<i>Half-yearly.</i>			
32	Statement of expenditure on drainage and waterworks done by C. E. P. H., out of contribution paid by the Municipalities.	Municipalities concerned.	Branch Order dated 3rd April 1925.	(1) 1st week of November. (2) 1st week of August.

No	Name of Returns	To whom submitted	Authority	Due date of submission
33	Register of Serious Financial Irregularities. <i>Annual</i>	A. G. through A. P.	O. O. No. 145 dated 6th March 1949 and O. O. No. 92 (H. A.) dated 13th September 1943	1st week of September and March
34	Statement of items remaining under objection at the end of March final.	Local Government	B. G., F. D., No. 7520-F., dated 21st August 1923. (Dy. G. B. 3788).	31st August.
35	Statement of expenditure on Jail Buildings during the past calendar year.	I. G. of Prisons.	I. G. of Prisons .	1st March.
36	Statement of expenditure on Judicial Buildings.	Registrar, High Court.	Registrar, High Court.	Do.
37	Audit report :— (1) Individual important cases of Financial irregularities. (2) Work of Audit Department inspection, changes in rules, etc. (3) Statistics of expenditure under objection, analysis of outstanding objections and comments on the expenditure in March.	Appropriation Section Do.	..	4th June. 4th August.
38	Statement of commitments in respect of sanctioned works estimated to cost Rs. 1,00,000 or more at the end of Financial year.	A. P. Section .	O. O. Nos. 535, dated the 19th September 1935, 434, dated the 7th October 1937 and 28 of 2nd June 1938.	10th August.
39	Audit Report for Defence Services :— Draft paragraphs on financial irregularity.	Director of Aud. of Defence Services New Delhi.	Director of Army Audit's letter No. 1918-A.-72-26, dated the 27th January 1927 (Dy. Mis. -5850).	
40	Appropriation Report for Defence Services.	Military Accountant General.		15th December.

No.	Name of Returns	To whom submitted	Authority	Due date of submission
41	Statement of expenditure on Educational Buildings incurred in the past official year.	D. P. I., Calcutta	D. P. I. Calcutta	1st July
42	Statement of receipt and expenditure on account of Auxiliary and Territorial Forces.	Deputy Assistant Controller of Military Accounts M.E.S.	D.A.C.M.A.'s letter No. A.W. 25-3, dated the 13th September 1930. Dy Call 4702	30th July
43	Particulars of out-standings between Civil Department, Bengal, and Sub-Audit Officer, Military Works.	Auditor-General	Art. 146 of the Account Code, Vol. IV.	After despatch of March Supplementary Accounts.
44	Do. R. I. A. F., Works.	Do.	Do.	Do.
45	Review of Public Works balances.	Book Section	Paras 301 of the Audit Manual and Art. 275 of the Audit Code.	1st November
46	Capital and Revenue accounts of residential buildings	Local Government.	Art. 281 of the Account Code Vol. IV.	1st December (Irrigation). 15th February (Provincial) W. & B.
47	List of sanction with a long period of currency and of a permanent nature.	H. A. Section	O. O. No. 1181, dated 26th November 1931.	End of April in the following year.
48	Progress report of R. A. F. Works expenditure for the month of March.	Controller of R. A. F. Accounts, Ambala	Controller of R. A. F. Accounts Ambala's Memo. No. C.-2, dated 5th October 1934, Dy No. M. S.—4793-W. M. 1307.	27th April.
49	Detailed list of permanent Estt—Divisional Accountant	A. G. C. R.	.	10th May
50	Indent of Charitable Endowment Forms.	Press & Forms Manager.	Press & Forms Manager's letter No. 7973 dated 9th May 1935. Dy. WM/2287.	1st July.
51	Annual Account of Charitable Endowment Fund for publicity in the Calcutta Gazette.	Alipore Press	A. G.'s order on the Audit Report of Charitable Endowment Fund 1935-36.	15th July
52	Completion of the compilation of Appropriation Account (Central) and submission of a copy for scrutiny and explanation.	Local Government.	O. O. No. 349 dated 8th July 1949.	31st July

No.	Name of Returns	To whom submitted	Authority	Due date of submission
53	Statement of commitments	Local Government	Para. 10 (c) of O. O. No. 434 dated 7th October 1937	31st July
54	March Final Statement of receipts and expenditure on Buildings and roads and Irrigation	L. G., C. W. D & I. & W.	O. O. No. 221 dated 13th February 1937	25th August
55	Compiled Central Appropriation Accounts	L. G.	O. O. No. 31 of 2nd June 1936	3rd week of October
56	List of all properties vested in the Treasuries and an abstract of the interest pertaining to charitable endowments (Central)	A. G. C. R.	A. G. C. R.'s letter No. C-19-18-21 dated 21st April 1942. (Dy WM/1607).	15th May
57	Final requirements for national Highways Works for current year	Government of India Ministry of Transport Roads Organisation.	G. I. Ministry of Transport Roads Organisation letter No. WI-70 (47) 48 dated 10th July 1947. (Dy WM/1607)	15th June
58	Application for additional funds or intimation of surrenders during the current year	Do	Do	15th July
59	Detailed list of permanent Estt. of Senior Accounts Clerks.	T. D. Section .		15th May
60	Compiled central Appropriation Accounts.	A. P. . . .	O. O. No. 349 dated 3rd July 1949	7th August
61	(i) Estimate under the head "Deduct "	Establishment through D.A.G		2nd October
	(ii) Actuals of the first 6 months and estimate for the last 6 months of the year.	D. A. G. . . .		Do
62	Report regarding modification of the audit certificate on the Finance Accounts and the Audit Report thereon	A. P. . . .	Para. 7 of O. O. 434 dated 7th October 1937.	1st week of November
63	Materials of draft para regarding Audit Certificate.	A. P. . . .	O. O. No. 31 dated 2nd June 1936.	

No.	Name of Returns	To whom submitted	Authority	Due date of submission
64	Establishment figures under the sub-head "Establishment charges" recovered from other Government Department etc. pertaining to 26 Audit (February & March) by reference to Divisional Officers.	Establishment Section.	D. A. G.'s order on Dy. India 784/852 dated 15th January 1934.	5th February.
65	Report on the scrutiny of Development Accounts of the P. W. and Irrigation Department.	A. G.	O. O. No. 15 dated 9th May 1938.	Not later than 20th May.
66	Materials in connection with the Audit Report on the Financial Accounts.	A. P.	O. O. No. 29 dated 11th May 1938.	10th August.
67	Draft paragraphs on important outstanding points on the recommendation on the Central P. A. C.	A. P.	O. O. 15 (A. P.) dated 20th May 1939.	1st week of September.
68	Preparation of paragraph for Appropriation Accounts in connection with R. D. works.	A. P.	O. O. No. 23 dated 12th June 1939.	1st September.
69	The total amount of receipts in respect of the (I) Jewish Charitable Endowment Fund and (II) Fund for medical relief for officers and seamen of the mercantile marine may be adjusted in the Accounts for March every year from Provincial to Central head.	Book	D. A. G.'s order dated 11th June 1940. B1. WA/30 of 35-36.	5th April.
70	Adjustment of fees on account of 3 Central Funds viz., (I) Jewish Charitable Endowment Fund (II) Fund for medical relief for officers and seamen of the mercantile marine (III) Indian People's Famine Trust Fund.	T. L.	..	5th September.
71	List of outstanding objections (M. E. S. works) for inclusion in the Appropriation Accounts.	J. C. M. A. Patna.	C.M.A. Ec's letter No. E/296 dated 29th March 1944. Dy. WAIV/17 dated 31st March 1944.	After final closing of the accounts for the year.

No.	Name of Returns	To whom submitted	Authority	Due date of submission
72	Statement showing outstanding objections on expenditure on R. A. F. works.	C. A. A. F. Dehradun.	C. A.'s Memo. No. A/X/22 (44-45).	By the 5th August.
73	Completion of the carrying forward of items from previous year's Audit Register.	..	..	By the 15th August.
74	Review of the Audit Register with a view to see that completion reports are noted and called for in cases when necessary.	.		September each year.

APPENDIX 'R'

(Referred to Para 79)

RULES FOR THE MANAGEMENT OF GOVERNMENT HOUSES IN WEST BENGAL.

Charges.—The maintenance of and the execution of all works and repairs in connection with, the Government Houses in Bengal will be entrusted to an experienced and reliable Engineer, who, for professional purposes, shall be subject to the general control of the Superintending Engineers of the circles in which the various estates are located. He will be styled Superintendent, Governor's Estates, Bengal.

2. *Responsibility.*—The Superintendent shall be directly responsible to the Military Secretary to the Governor for all work in his charge, *viz.*, for the proper repair and maintenance of all buildings, roads, railings, retaining walls, reservoirs, works, stores, grounds and gardens, tools and plant, etc. in the estates and all furniture in the Government Houses in Bengal, and for the due and correct submission of all accounts, and also for correspondence in connection with the estates. The electrical installations including lifts and pumps at Calcutta, and Barraokpore, will be managed by the Electrical Upper Subordinate, Calcutta, and those at Darjeeling by the subordinate incharge of respective houses (with the assistance when required of the Electrical Overseer of Electrical Division stationed in those places), under the orders of the Superintendent. The installations will be under the general control of the (*Superintending Engineer, Electrical Circle.*)

3. The Superintendent will be responsible for the following matters concerning the portion of the estates in his charge:—

- (a) completion and maintenance of record plan;
- (b) maintenance of registers of buildings, Government lands, and title deeds;
- (c) the recording of important correspondence connected with buildings, roads, gardens, etc.

4. *Correspondence.*—The Superintendent will correspond direct with the parties concerned in regard to the execution of works and repairs in his charge, and will submit to the Military Secretary any correspondence on which that officer's special orders, instructions or advice are required.

The Superintendent will refer all technical matters, connected with the electrical installation to (*the Superintending Engineer, Electrical Circle.*)

5. *Sanitation.*—During the absence of His Excellency the Governor, the Superintendent shall be held responsible for ensuring that the buildings and grounds, including servants' houses, latrines, urinals, etc., are kept in a proper sanitary condition. The establishment shall be under his orders and control during that period.

During His Excellency the Governor's residence, the Medical Officer to the Governor shall perform these duties.

6. *Annual inspections of Governor's Estate.*—The Chief Engineer, Public Health Department, and Superintending Engineer concerned will make yearly inspection of the estates.

The electric installations will be inspected yearly by the Superintending Engineer, Electrical Circle. The yearly inspection will be made, as far as possible, soon after His Excellency the Governor vacates the residence, or shortly before he occupies it. Reports of these annual inspections will be supplied to the Military Secretary who will take necessary action thereon. A copy of the reports should also be supplied to Government by the Superintending Engineer concerned for information.

Superintending Engineer, Presidency Circle, should inspect annually the offices of the Superintendent, Governor's Estates, Calcutta, and the notes of his inspection should be made in Public Works Department Form No. 144-A. A copy of the report of this inspection will be supplied to the Military Secretary as well as to the Government.

The Military Secretary to the Governor may, himself, inspect the estates or the Superintendent's office at any time if he so desires.

Plans and estimates.

7 *Plans and estimates.*—For every work which it is proposed to carry out a detailed estimate shall be prepared for the sanction of the proper authority, and the work shall not be commenced until that sanction has been received. In the case of new works, the cost of which is likely to exceed Rs. 1,000, the estimate shall be accompanied by properly prepared drawings of the proposed work. Before the detailed estimates and plans, which are required for the purpose of final or technical sanction, are prepared, it is necessary to obtain administrative approval (*vide* rules 166-171 of the Bengal Financial Rules) to the proposed work; and the following rules shall be observed in disposing of proposals, plans and estimates for all works connected with the estates:—

- (i) *Works and special repairs—Administrative approval.*—(a) The preliminary plans and estimates required for the purpose of administrative approval, will ordinarily be prepared in the office of the Superintendent but, in all cases in which the technical approval of the Superintending Engineer concerned or Government Architect is required the preliminary scheme will be prepared in consultation with the Superintending Engineer or Architect, as the case may be. The preliminary plans and estimates for works costing Rs. 1,000 or less and special repairs costing Rs. 2,500 or less will be submitted to the Military Secretary, who will, if he accepts the proposal, accord administrative approval and return the plans and estimates to the Superintendent for the preparation of the detailed plans and estimates required for final or technical sanction. When the cost of the project exceeds the amounts specified above, it will be submitted by the Superintendent to the Superintending Engineer for approval and transmission to the Military Secretary and, on receipt the latter Officer will submit it to the Local Government for administrative approval.

Note—When it appears desirable to the Chief Engineer, Communications and Buildings, Bengal, that the preliminary plans and estimates for any particular work should be prepared in his office this shall be arranged in consultation with the Military Secretary.

- (b) The Executive Engineers, Electrical Divisions, will, on receipt of requisition from the Superintendent, prepare preliminary or final plans estimates in connection with electrical works within their own powers. The plans and estimates for works costing Rs. 1,000 or less and special repairs costing Rs. 2,500 or less will be submitted to the Military Secretary who will, if he accepts the proposal, accord administrative approval and return the plans and estimates to the Executive Engineer for the preparation of detailed plans and estimates, where necessary. When the cost of the project exceeds the amounts specified above, it will be submitted by the Executive Engineers (through the Superintending Engineer, only where the estimate exceeds Rs. 10,000) to the Military Secretary, for approval and submission to the Local Government for administrative approval.
- (ii) The authorities competent to accord administrative approval to estimates and plans for original works and the limits up to which they may accord such approval are as follows:—
- (a) The Military Secretary up to Rs. 1,000 for any original work and Rs. 2,500 for special repairs.
- (iii) *Final and technical sanction.*—The necessary administrative approval having been obtained, the Superintendent will prepare the details, plans and estimates and submit them for final or technical sanction. Where no important structural alterations are involved, the procedure in submitting the detailed estimate will be exactly similar to that laid down in 7 (i) (a) and (b) above for the preliminary project. In all cases in which architectural considerations are involved, irrespective of the amount of the estimate, the approval of the Architect shall be obtained by the Superintendent before the action indicated above is taken.
- (iv) The Military Secretary's powers of sanction to detailed plans and estimates are the same as his powers of administrative approval. The Chief Engineer's powers are the same as for ordinary provincial works.
- (v) In the case of works costing Rs. 5,000 or less where, in the Superintendent's opinion, there is, little likelihood of the proposals in a project being modified by Superior authority, he may, at his option, prepare detailed plans and estimates in the first instance, instead of a preliminary project, and administrative approval and technical sanction may be accorded to the project at the same time.
- (vi) (a) *Ordinary repairs.*—Estimates for ordinary repairs shall be prepared in accordance with the Bengal Public Works Code, paragraph 167, by the Superintendent, who will submit them direct to the Military Secretary if not in excess of Rs. 2,500. Estimates in excess of this amount will be forwarded to the Superintending Engineer for approval and transmission to the Military Secretary. The Military Secretary has full powers to sanction any estimate for ordinary repairs, subject to funds to meet the expenditure having been provided in the budget.

- (b) Occasional tests and repairs to fans, etc., should be done in the Workshops, Electrical Division.
- (vii) All estimates for new supply and repairs and carriage of tools and plant irrespective of the estimated amount, shall be prepared by the Superintendent of Governor's Estates, who will forward them to the Superintending Engineer concerned for approval and transmission to the Military Secretary to the Governor, Bengal, for his obtaining sanction and allotment from Government.
- (viii) The Military Secretary has powers under Bengal Government, Public Works Department, No. 969-A., dated the 9th March 1923, to pass excess within 5 per cent. of estimates sanctioned by him or by higher authorities provided the amounts of such excesses are within his power to sanction estimates technically. He will have also powers to pass excess expenditure within a limit of Rs. 200 on sanctioned original works and repairs irrespective of the total of the sanctioned estimate.

8. *Demolition of buildings*—The Military Secretary is empowered to sanction the demolition of a permanent public building of which the book value does not exceed Rs. 1,000. A building of which the book value exceed Rs. 1,000 shall not be demolished without the previous sanction of this Government.

9. *Purchase of books, newspapers and other periodicals*.—The Military Secretary may sanction the purchase of books and other publications required for the use of the officers of the Government Houses subdivisions up to a limit of Rs. 250 for each item in accordance with the rules laid down in paragraph 116-A of the Bengal Audit Manual provided that the expenditure is within the provision sanctioned in the budget of each subdivision for the purpose.

Execution of work.

10. *Outlay and funds*.—Sanction to the estimates for a work conveys no authority to put that work in hand, and no work may be commenced till funds have been allotted. Applications for funds for all sanctioned works, whether carried out by the Superintendent or by the Executive Engineer, shall be made to the Local Government by the Military Secretary.

11. (a) *Arrangements of work*.—The Superintendent will make his own arrangement for obtaining labour and materials for work. He will also draw up all contracts in accordance with the provisions of the Public Works Department Code, and these should subsequently be dealt with in accordance with rule 13, *infra*.

NOTE.—If it appears desirable to the Chief Engineer, Communications and Buildings, Bengal, that any particular work shall be carried out by the local Executive Engineer rather than the Superintendent, this shall be arranged in consultation with the Military Secretary.

(b) Whenever possible, electric materials should be procured through the Workshops Electrical Division.

12. *Stores of European manufacture*.—Stores of European manufacture shall ordinarily be obtained in accordance with the store rules. Indents for such stores to be purchased in England will be prepared in the prescribed form by the Superintendent, and then submitted to the Military

Secretary for approval, countersignature and transmission to the Superintending Engineer concerned for disposal. In regard to the purchase in India of stores of European manufacture the Superintendent will exercise the powers of an Executive Engineer and the Military Secretary those of a Superintending Engineer. Applications for purchases in India in excess of the money limits laid down in store rules will be submitted by the Military Secretary to the Communications and Works Department, for sanction.

13. *Contracts*.—The Superintendent may accept tenders for sanctioned original works and repairs up to a limit of Rs. 25,000 provided that the terms of the tender are not likely to cause the sanctioned estimate to be exceeded, but the selected tender shall in the case of works estimated to cost over Rs. 10,000, before acceptance, be scrutinized by the Superintending Engineer concerned, who will see that it is in order. All contracts for sums exceeding Rs. 25,000 shall be submitted to the Local Government for disposal.

Finance and accounts.

14. *Communication of copies of sanctions, etc., to Audit Officer*.—Copies of orders conveying sanctions to all detailed estimates or to allotments of funds shall be communicated to the Accountant-General, West Bengal, by the approving or sanctioning authority.

15. *Annual schedule of demands*.—The annual schedule of demands chargeable to "50—Provincial Civil Works" is due in the Government of Bengal, Communications and Works Department Secretariat, on the 1st October. It will be prepared under the orders of the Military Secretary and transmitted to Government for disposal. The requirements of the respective Government Houses shall be shown separately and the Military Secretary will arrange that the schedules of requirements are scrutinized by the Superintending Engineers concerned preparatory to submission to Government.

16. *Grants*.—The Military Secretary is responsible for the correct distribution of all grants and allotments of funds placed at his disposal for new works and repairs and for the maintenance of the Government Houses. A register of grants for new works shall be maintained by the Military Secretary, who will advise the Accountant General, Bengal, of the various modifications that may be made in the budget grants from time to time. The Military Secretary will place the lump sum appropriation under head "Repairs" at the disposal of Superintendent, Governor's Estate, who will maintain a register showing against this appropriation the individual allotments made by him on estimates previously sanctioned by higher authorities. No transfer of funds from "Works" to "Repairs" and *vice versa* shall be made without the approval of Government, and the Military Secretary shall surrender to the Chief Engineer (Communications and Buildings), Bengal, specific provisions made for works which are not required after issue of the budget.

17 The Superintendent will draw cheques on the Reserve Bank of India and on treasuries with which he may have an account for payment of work bills, the amounts drawn being restricted to the total grants allotted for each work from time to time. For payments of establishment, pay and leave salary, travelling and contingencies, bills should be submitted to the Accountant General, Bengal, or to the Treasury Officers of the district concerned for payment.

18. *Stationery and rubber stamps.*—The Military Secretary may sanction petty local purchases of stationery and rubber stamps, up to a limit of Rs. 20 in each case.

Disposal of surplus and dismantled stores.

19. The Military Secretary will have powers to dispose of petty surplus and dismantled materials from work subject to a limit of Rs. 100 in value.

APPENDIX 'S'

List of Forms for use in W. A. D.

Distin- guishing letters.	Present Serial Number	Description of forms	Estimated average annual consumption
A.T.M.	108 Part I	Works Audit Register	3,000
"	108 Part II-V	Ditto	130—Part II 260—Part III 280—Part IV 140—Part V
"	109	Register of Land Charges	200
"	110	Register of Sanctions to Detailed Estimates for Project.	100
"	111	Broadsheet of Suspense Accounts, Deposits and Takavi Works Advances	1 Bk. 50 pages.
"	115	Broadsheet of Public Works Transfers	40
"	116	Broadsheet of Public Works Cheques	1 Bk. of 25 pages.
"	123, Part I	Statement and Expenditure under objection in the Accounts (Public Works Transaction).	2,000
"	123, Part II	Ditto	1,000
A.C.	6	List of Advices of Transfers	250
A.T.M.	118	Broadsheet of Miscellaneous Public Works items appearing in the Inward Accounts.	Outer 150 Inner 300
	Form 1	Register of securities held under Act VI of 1890	10
	Form 2 Part I	Ledger Account of Securities held under Act VI of 1890.	10
	Form 2 Part II	Ditto Cash Account	20
	Form 3	Balance sheet of securities held under Act VI of 1890.	5
	Form 4	Register of Properties, other than Securities, held under Act VI of 1890.	10
		<i>Supplementary forms.</i>	
A.T.M.	124	Objection Book and Adjustment Register, (P. W. Transaction.)	2,500

Distin- guishing letters	Present Serial Number	Description of forms	Estimated average annual consumption
S. Y.	63	Register of higher sanctions	50
"	208	P. W. Broadsheet of amounts under objection.	300
"	82	Letter intimating proposed debits and credits in March Final and March Supplementary Accounts.	50
"	85	Furnishing list of outstanding debits and credits.	50
"	97-A.C. 22	Objection Statement showing the result of the Examination of the Exchange Account.	100
A. O.	40	Register of Invoices received from High Commissioner.	100
"	9	Requisition for certificate of annual balance of Charitable Endowments.	100
"	154	Intimation of forwarding a letter for disposal.	50
S. Y.	244	Transit Book of Miscellaneous undiarised documents	100
"	203	A. G.'s Audit note on the monthly Divisional Accounts, Inner A. G.'s Audit note on the monthly Divisional Accounts, Oute.	5,500 1,500
"	Form 7	Payment order for interest on charitable Endowments.	500
"	Form 8	Forwarding letter of payment order for interest on charitable Endowments	500
S. Y.	195	Divisional memo. of Adjustments.	400
"	200	Expenditure against Budget appropriation on Military Works.	50
"	225	Register of amounts under objection waived or written off.	100
"	217	Half margin objection regarding want of estimate and appropriation.	300
"	194	Register of vouchers selected for arithmetical check.	5 of 100 pages each.
"	219	Asking for completion report of works	200
"	210	Confidential report on Divisional Accounts by Inspecting Officer.	60
A.T.M.	113	Certificate of audit of expenditure incurred by one Division on behalf of another.	300
S. Y.	220	Abstract of monthly debits and credits and acknowledgments.	100

Distinguishing letters	Present Serial Number	Description of forms	Estimated Average annual consumption
S.Y.	209 . . .	Documents to be supplied to Inspecting Officers of P. W. D. from A. G.'s office	100
"	215 . . .	Report of Contribution Works . . .	100
"	221 . . .	Communication of remarks on the return of sanction, outer.	250
"	214 . . .	Call for date of taking possession of land acquired under the Land Acquisition Act.	200
"	211 . . .	Report on inspection of P. W. Offices and its disposal (endorsement sheet).	200
"	212 . . .	Report on inspection of P. W. Offices and its disposal (Tabular form).	1,500
"	197 . . .	Register showing progress of disposal of completion Report.	150
"	198 . . .	Register of Receipts (Military Works)	25
"	199 . . .	Ditto charges	25
"	200 . . .	Register of Expenditure against M.E. S. Budget grant.	25
"	205 . . .	Sectional Progress Register of receipts and disposal of the accounts of P. W. Divisions (monthly accounts, audit notes and objection statements).	150
"	222 . . .	Letter regarding settlement of differences between Divisional and Treasury accounts.	50
"	223 . . .	Register of Indents for stores from England.	50
"	256 . . .	Dictionary of references . . .	300
"	591 . . .	Letter to Divisional Officer for appointment with Inspecting Officer on any matter requiring attention.	100
"	197-A . . .	Check sheet for P. W. Divisional transfers.	50

APPENDIX
- KJ

6. Establishment cases of Divisional Accountants and Senior Accounts Clerks.
7. Preparation of the Gradation Lists of Divisional Accountants and Senior Accounts Clerks.
8. Works in connection with the Divisional Test Examination and Examination for the Initial Recruitment of Divisional Accountants.
9. Preparation of the Review of Balances.
10. Up-keep of the Manual of the Works Audit Department and the Manual of the Rules for the guidance of P. W. Officers.
11. Maintenance of the Capital and Revenue accounts of residences under the control of P. W. and Irrigation Divisions.
12. Compilation of the quarterly statements of National Highways and Road Development Works.
13. Compilation of the monthly statements of revenue and expenditure under Public Works and Irrigation Heads.
14. Compilation of Indian Air Force and Military Engineering Service accounts and audit of the works portion of the same.
15. All co-ordination works between W. A. D. Sections, e.g.—
 - (i) Maintenance of the Register of Irregularities as mentioned in paragraph 217 of the W. A. D. Manual.
 - (ii) Preparation of the statement of outstanding objections to end of each financial year for inclusion in the Audit Report.
 - (iii) Preparation of the statement of objections over Rs. 50,000 to be sent to the Local Government.
 - (iv) Preparation of the statement of commitments costing Rs. 1 lakh or more to be sent to the Local Government.
 - (v) Preparation of the statement of delay in the despatch of monthly accounts by Divisional Officers for inclusion in the Audit Report.
 - (vi) Distribution of work and review of the staff position of W. A. D. on the standards fixed by the Comptroller and Auditor General.
 - (vii) Compilation of the statement of outstanding paragraphs of the Inspection Reports each year for inclusion in the Audit Report.
 - (viii) Compilation of the statement of works on Jail, Judicial and Educational buildings for submission to the Local Government.
 - (ix) Compilation of the statement of Audit Notes and Objection Statements outstanding with the Divisions for more than six months for proper action by the State Government.
 - (x) Scrutiny of the Inspection Reports of W. A. D. on receipt of the first replies.
 - (xi) Review and Reconciliation of the statements of works in progress of the W. & B. Department and I. & W. Department in connection with the Appropriation Accounts and Audit Report.
 - (xii) Maintenance of the Register of Financial Irregularities and Register of Defalcation, Loss, etc.
 - (xiii) Any case of the Works Audit Sections or other sections of the office marked by D. A. G. (Works) for examination in W. M. Section.
 - (xiv) General review of the working of the Audit Sections of W. A. D. and periodical report thereof to D. A. G. (Works).
 - (xv) Disposal of all cases of general nature including interpretation of rules and orders and scrutiny of the orders of delegation of powers to different Executive Officers in connection with works.

APPENDIX G. I.

Deletion of part II from the Book of Account forms—

List of Account forms used in W. A. D., the printing of which has been authorised as special forms in Civil Accounts Offices.

Form No	Description of forms
S.Y. 16	Appendices to the Audit Notes on the monthly divisional accounts.
S.Y. 24	*Notice of P. W. Divisional inspection together with list, accounts, documents, etc., to be test-audited
S.Y. 29	*Statement of items placed under objection in the accounts of Executive Engineers remaining unremedied to the end of 19.. .
S.Y. 30	Abstracts of items under objection in the accounts of Executive Engineers remaining unremedied to the end of 19
D.R. B D.R. B	*Statement showing the receipts and charges against Central and Provincial budget grants (Buildings and Roads)
5(a)	*Statement showing Provincial Receipts and Expenditure (Irrigation)
S. Y.	Works Audit Summaries.
S Y 26	Register of grants and modifications of the Public Works Department, Buildings and Roads.
<i>Irrigation</i>	
S Y 27	Register of realisation of Irrigation revenues
S Y. 28	Register of charges for collection of water rates
S. Y 31	Reference table containing grounds of objection on the Public Works Divisional monthly accounts.

(N.B.—Arrangements should be made to reproduce the forms in the next reprint of the Manual as directed by the Auditor General).

*For sample forms please see subsequent pages.

(Office Order No. 381, dated the 25th February, 1935).

The following Account forms, the printing of which has been authorised as special forms in Civil Accounts Offices, are not used in Bengal :—

(A G's orders, dated 8th August 1935, on the T. M. file.)

S. Y. 195.

(See Para. 433, Audit Manual.)

Office of the

(Memo of adjustment.)

Memo. No. _____, dated _____, the _____ 19

To

THE EXECUTIVE ENGINEER, _____ DIVISION,

The undersigned has the honour to request that the following adjustments be carried out in his accounts for _____ 19 .

Authority	Particulars	Amount. Rs. a. p.	Debit	Credit

Enclosures

Entered in Divisional Adjustment Book

on _____ 19

(Signature)

Accountant.

(Designation)

MEMO. No.

Dated the _____ 19.

To

THE

Has the honour to intimate that the adjustments transmitted as his Memo-
No. _____ dated _____ 19 , have been carried out in this office accounts for 19
rejected for reasons as under

Accountant

Executive Engineer,

Division.

By. 29.
No. B.

Statement of items held under objection in the accounts of Executive

Item No.	Circle, Division and description of work	Month in the accounts of which objec- tionable ex- penditure first appeared	COMPARISON WITH ESTIMATE		
			Amount of estimate	Expendi- ture up to date.	Excess over estimate.

PROVINCE

Engineers remaining unremedied to end of _____ 195

COMPARISON WITH APPROPRIATION			Miscellaneous irregularities	Expenditure during the period covered by the statement.	Opinion of the Superintending Engineer with final remarks by the Accountant General	Orders by Government or Administration
Amount of appropriation.	Expenditure of the year	Excess over appropriation				

BENGAL PRESIDENCY**Communication and Works Department****IRRIGATION**

**Statement showing the Provincial Receipts and Expenditure for
the month of 195**

No. $\frac{\text{W.M.}}{\text{O.}}$

Submitted to the Secretary to the Government of Bengal, in the Department of Communications and Works, Irrigation Branch, for information.

Calcutta
Dated the 195 . }

Deputy Accountant General, Bengal.

BENGAL PRESIDENCY
IRRIGATION DEPARTMENT
IRRIGATION

Statement showing the Provincial Receipts for the month

19 .

Particulars of Receipts		—	—
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—			
A.—Irrigation Works—			
Direct Receipts	Rs.		
Deduct—Refunds	Rs.		
Deduct—Working Expenses	Rs.		
	Net	Rs.	
B.—Navigation, Embankment and Drainage Works—			
Direct Receipts	Rs.		
Deduct—Refunds	Rs.		
Deduct—Working Expenses	Rs.		
	Net	Rs.	
Total—XVII		Rs.	

Details of

—	Expenditure—Particulars	Outlay to end of 19 .			Outlay for	
		Charged	Voted	Total	Charged	Voted
1	A.—Irrigation Works—Unproductive—					
2	Extensions and improvements					
2	Maintenance and repairs					
3	Establishment { Revenue					
	Establishment					
	Pro-rata share					
	of General					
	Establishment					
4	Tools and Plant—Pro-rata share					
	of Tools and Plant					
5	Suspense					
6	Charges in England—Pro-rata					
	share					
7	Loss or gain by Exchange—					
	Pro-rata share					
8	For rounding					
9	Total—A.—Irrigation					
	B.—Navigation, Embankment and					
	Drainage Works—					
10	Extensions and improvements					
11	Maintenance and repairs					
12	Establishment { Revenue					
	Establishment					
	Pro-rata share					
	of General					
	Establishment					
13	Tools and Plant—Pro-rata share					
14	Suspense					
15	Charges in England—Pro-rata					
	share					
16	Loss or gain by exchange—					
	Pro-rata share					
17	For rounding					
18	Total—B.—Navigation, etc.					
19						
20						

Particulars of receipts	—	—
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		
A.—Irrigation Works—		
Direct Receipts		Rs.
Deduct—Refunds		Rs.
	Net	Rs.
B.—Navigation, Embankment and Drainage Works—		
Direct Receipts		Rs.
Deduct—Refunds		Rs.
		Rs.
	Total—XVIII	Rs.

STATEMENTS OF EXPENDITURE

**STATEMENTS OF
BENGAL
IRRIGATION**

Statement showing the expenditure to end

	Particulars of expenditure	Outlay to end of 19 . .			Outlay for 19 . .		
		Charged	Voted	Total	Charged	Voted	Total
	18.— Other Revenue Expenditure financed from Ordinary Revenues.						
	A.—IRRIGATION WORKS.						
	Works for which no Capital Accounts are kept—						
1	Works						
2	Extensions and improvements						
3	Maintenance and repairs						
4	Establishment { Revenue Establishment.						
5		{ Pro-rata share of General Establishment.					
6	Tools and Plant—Pro-rata share						
7	Suspense						
8	Charges in England—Pro-rata share						
9	Loss or gain by exchange—Pro-rata share						
10	For rounding						
	Total Rs.						
	Miscellaneous expenditure—						
11	Establishment { Special Establishment						
12		{ Pro-rata share of General Establishment					
13	Tools and Plant—Pro-rata share						
14	Other charges						
15	Grants-in aid						
16	Suspense						
17							
18	Charges in England—Pro-rata share						
19	Loss or gain by exchange—Pro-rata share						
20	For rounding						
	Total Rs.						
	Total—A.—Irrigation Works Rs.						

BENGAL

IRRIGATION

Statement showing the expenditure to end

Particulars of expenditure	Outlay to end of 19 .			Outlay for 19 .		
	Charged	Voted	Total	Charged	Voted	Total
18.—Other Revenue Expenditure financed from Ordinary Revenues —						
<i>contd.</i>						
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS						
Works for which no Capital Accounts are kept—						
1 Works						
2 Extensions and improvements						
3 Maintenance and repairs						
Establishment—						
4 Revenue Establishment						
5						
6 Establishment under Collector, etc.						
7 <i>Deduct—Pro-rata</i> share of General Establishment transferred to other heads.						
8						
9 Tools and Plant						
10 <i>Deduct—Pro-rata</i> share of tools and plant charges transferred to other heads.						
11 Suspense						
12 Charges in England						
13 <i>Deduct—Pro-rata</i> share of charges in England transferred to other heads.						
14 Loss or gain by Exchange						
15 <i>Deduct—Pro-rata</i> share of loss or gain by exchange transferred to other heads.						
For rounding						
Total Rs.						

PRESIDENCY.

DEPARTMENT.

of 19 , against Budget grants for the year 19 19

	Total outlay to end of 19 .			Budget grants modified to end of 19 .			Actuals of the previous year to end of 19		REMARKS.
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

BENGAL

IRRIGATION

Statement showing the expenditure to end

	Particulars of expenditure	Outlay to end of 19 .			Outlay for 19		
		Charged.	Voted.	Total.	Charged.	Voted.	Total.
	18.—Other Revenue Expenditure financed from Ordinary Revenues—concl'd.						
	B. — NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—cont'd.						
	Miscellaneous expenditure --						
16	Establishment {	Revenue Establish- ment					
17		<i>Pro-rata</i> share of Gen- eral Establishment.					
18	Tools and Plant— <i>Pro-rata</i> share						
19	Other charges						
20	Grants-in-aid						
21	Grants-in-aid—Expenses out of the grant from Central Government and local contribution for economic development and improvement of rural areas.						
22	Government grant local contribution						
23	Suspense						
24	Charges in England— <i>Pro-rata</i> share						
25	Loss or gain by exchange— <i>Pro-rata</i> share						
26	For rounding						
	Total Rs.						
27	General Establishment						
	Total—B. including General Establishment Rs.						

BENGAL

IRRIGATION

Statement showing the expenditure to end

	Particulars of expenditure.	Outlay to end of 19			Outlay for 19		
		Charged.	Voted.	Total.	Charged.	Voted.	Total.
	19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.						
	B.—FINANCED FROM ORDINARY REVENUES NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.						
	Unproductive—						
1	Works						
2	Establishment {						
3								} Pro-rata share of General Establishment.
4	Tools and Plant— <i>Pro-rata share</i>						
5	Suspense						
6	<i>Deduct</i> —Receipts and Recoveries on Capital account.						
7	Charges in England— <i>Pro-rata share</i>						
8	Loss or gain by exchange— <i>Pro-rata share</i>						
9	For rounding						
	Total Rs.						
	68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.						
	A.—IRRIGATION WORKS.						
	Unproductive—						
10	Works						
11	Establishment {						
12								} Pro-rata share of General Establishment.
13	Tools and Plant— <i>Pro-rata share</i>						
14	Suspense						
15	<i>Deduct</i> —Receipts and recoveries on Capital Account.						
16	Charges in England— <i>Pro-rata share</i>						
17	Loss or gain by exchange— <i>Pro-rata share</i>						
18	For rounding						
19							
	Total—68-A Rs.						

PRESIDENCY

DEPARTMENT

of 19 , against Budget grants for the year 19 19

	Total outlay to end of 19			Budget grants modified to end of 19			Actuals of the previous year to end of 19		REMARKS
	Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									

BENGAL
IRRIGATION

Statement showing the expenditure to end

	Particulars of expenditure.	Outlay to end of 19 .			Outlay for 19 .		
		Charged	Voted.	Total	Charged.	Voted.	Total
	68. - Construction of Irrigation, Navigation, Embankment and Drainage Works --contd.						
	B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.						
	Productive—						
1	Works						
2							
3	Establishment } <i>Pro-rata share of General Establishment</i>						
4	Tools and Plant— <i>Pro-rata share</i> .						
5	Suspense						
6	<i>Deduct—Receipts and Recoveries on Capital Account.</i>						
7	Charges in England— <i>Pro-rata share</i>						
8	Loss or gain by exchange— <i>Pro-rata share</i>						
9	For rounding						
	Total Rs.						
	Unproductive—						
10	Works						
11							
12	Establishment } <i>Pro-rata share of General Establishment</i>						
13	Tools and Plant— <i>Pro-rata share</i> .						
14	Suspense						
15							
16	<i>Deduct—Receipts and Recoveries on Capital Account.</i>						
17							
18	Charges in England - <i>Pro-rata share</i>						
19	Loss or gain by exchange— <i>Pro-rata share</i>						
20							
	Total —68-B. Rs.						

BENGAL PRESIDENCY

Communications and Works Department

Communication and Buildings

Statement showing the Receipts and Expenditure to end
of 19 : against the Central and Provincial
Budget Grants for the year 19 -19

No. $\frac{W. M.}{O.}$

Calcutta, the

19

Submitted to the Secretary to the Government of West Bengal, in the Department of Works and Buildings, for information.

Deputy Accountant General, West Bengal.

BENGAL WORKS AND BUILDINGS

Statement showing the Receipts and Expenditure to end

Item No.	Receipts Particulars	Receipts to end of 19 .	Receipts for 19 .
1	XXXIX. — Civil Works {		
2				Central . Provincial.
	XXXIX.—Civil Works— Provincial—		
1	Recoveries of Expenditure		
2	Miscellaneous		

Item No.	Expenditure—Particulars	Outlay to end of 19 .			Outlay for 19 .		
		Charged	Voted	Total	Charged	Voted	Total
	50—CIVIL WORKS— PROVINCIAL— Original Works—Buildings—						
1	Land Revenue						
2	Excise						
3	Registration						
4	General Administration						
5	Administration of Justice						
6	. . . . .					
7	. . . . .					
8	. . . . .					
9	. . . . .					

Item No.	Expenditure—Particulars	Outlay to end of 19 .			Outlay for 19		
		Charged	Voted	Total	Charged	Voted	Total
	50.—CIVIL WORKS— PROVINCIAL— <i>contd.</i>						
	Brought forward . . .						
1	Original Works—Communications —Road Development.						
2	Original Works—Communications —Other than Road Develop- ment.						
2(a)	(i) Original Works—Communica- tions—National High Ways.						
2(b)	(ii) <i>Deduct</i> —Recoveries from Cen- tral Government.						
3	Grants and subventions to sch- emes of Rural Reconstruction under Communication						
4	Repairs—Building . . .						
5	. . . . .					
6	Repairs—Communications . .						
7	Establishment—(Gross) . . .						
8	<i>Deduct</i> —Recoveries . . .						
9	Tools and Plant						
10	Expenses out of the grant from Central Govern- ment and local contribution rece- ived for economic development and improvement of ru- ral areas						
11							
12	Grant-in-aid—Road Develop- ment						
13	Grants-in-aid—Other than Road Development.						
14	Suspense						
15	Charges in England						
16	Loss or gain by exchange* . .						
17	. . . . .					
18	(For Rounding)						
	50.—Civil Works—Provincial— Carried over						

Item No.	Total outlay to end of 19 :			Budget grants modified to end of 19 .			Actuals of the previous year to end of 19 .		REMARKS
	Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	
1									
2									
2(a)									
2(b)									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									

Item No.	Expenditure - Particulars	Outlay to end of 19 .			Outlay for 19 .		
		Charged	Voted	Total	Charged	Voted	Total
	50.—CIVIL WORKS— PROVINCIAL— <i>contd.</i>						
	Brought forward .						
	J.—DEVELOPMENT PRO- GRAMME.						
	WORKS—BUILDINGS.						
	General Administration—						
1	. . . .					
2	. . . .					
	JAILS.						
3	. . . .					
4	. . . .					
	POLICE.						
4 (a)	Construction of Police buildings						
	EDUCATION.						
5	. . . .					
6	. . . .					
7	. . . .					
	O. W. Communications.						
8	Construction and Im- provement of Provin- cial Highway, etc.						
	Total-Development Works						
	Total.—50.—Civil Works						

Item No.	Expenditure—Particulars	Outlay to end of		19 .	Outlay for		19
		Charged	Voted	Total	Charged	Voted	Total
	81.—CIVIL WORKS NOT CHARGED TO REVENUE—PROVIN- CIAL—						
	Original Works—						
1	Civil Buildings . . .						
1A	Communications . . .						
2	. . . . .					
3	. . . . .					
4	. . . . .					
5	. . . . .					
6	. . . . .					
	Establishment—						
7	. . . . .					
8	. . . . .					
	Tools and Plant—						
9	. . . . .					
10	. . . . .					
11	(Per Rounding) . . .						
	Total—81.—Civil Works not charged to Revenue.						

S.Y. 339.

Office of the

No.

Dated

1945

To

Sir,

I have the honour to inform you that Mr. _____ will inspect the accounts of your office and test-audit the accounts of the _____ on or about the _____ and succeeding days and to request that he may be afforded the usual facilities in carrying out his work.

2. It would be an advantage if you could conveniently arrange to be present at the close of the inspection so that any points of doubt or importance may then be personally discussed with you.

3. I shall be obliged if you will give in particular such directions to your staff as may be necessary to insure that all the documents which will be required during the inspection shall be in readiness and that the objections noted by the auditor are taken up promptly for settlement.

4. Please acknowledge receipt of this intimation.

I have the honour to be,
SIR,
Your most obedient servant,

Examiner, O.A.D.

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As this index has been compiled for facilitating references, nothing contained in it should be considered as in any way prescribing or interpreting rules.

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