

**DR. MCR HUMAN RESOURCE DEVELOPMENT  
INSTITUTE OF ANDHRA PRADESH HYDERABAD**



**PUBLIC HEALTH &  
MUNICIPAL ENGINEERING  
DEPARTMENT**



## Dear Reader,

As part of its endeavour to provide a SMART (Simple, Moral, Accountable, Responsive and Transparent) administration, the State Government of Andhra Pradesh has launched a major Human Resource Development and Training initiative aimed at developing a large human resource base of well informed and responsive functionaries and officials.

The successful and effective implementation of any initiative or programmed in government is largely the result of the involvement and efforts put in by its functionaries at all levels. Obviously, the most fruitful way in which to bring this about is to make individual functionaries aware of their role functions and responsibilities. To achieve this, the Human Resource Development Institute of AP, as the apex training institution of the State Government responsible for the overall implementation and co-ordination of the state training initiative, has proposed to bring out department wise Manuals two parts, namely

1. Departmental Manual
2. Functionary Manual - I
3. Functionary Manual - II

The Departmental Manual would indicate the role, responsibilities and functions of the department. The Functionary Manual will detail, as the nomenclature indicates, the functions and responsibilities of the functionaries within the department, at all levels. While doing so, the evolving role of governmental functionaries in being effective managers of change in a welfare state has been delineated. The Departmental Manual also details the department's organizational chart, the rules, regulations, legislations and enactments which govern its functioning and direct its activities and the various interdepartmental interactions it has to perform. The Manual also facilitates a definition of the Department's role in serving the general public as customer while drawing up a vision for its future development in the coming decades in line with the vision 2020 of the state.

The manuals developed by the Public Health & Municipal Engineering department are in three parts. As evident these publications are the out come of thorough study and analysis of the Departments role, functions and procedures. They are intended to serve as useful aid to each and every employee of the Department in the effective discharge of his / her functions. It may be noted, however that these two manuals do not replace the codes and orders of Government on the subject but are at best, meant to provide guidance and assistance to functionaries in the effective discharge of their duties.

Any suggestions for the improvement of these Manuals may be sent directly to the Director General, Dr. MCR HRD Institute of Andhra Pradesh, Road No. 25, Jubilee Hills, Hyderabad - 500 033, for consideration and incorporation in subsequent updations and revisions of the manuals.

**P V R K PRASAD IAS**

Director General

Dr. MCR Human Resource Development

Institute of Andhra Pradesh

&

Ex Officio Spl. Chief Secretary to Government (HRD)

## PREFACE

The Government of Andhra Pradesh under the dynamic leadership of Sri N. Chandra Babu Naidu, the Hon;ble Chief Minister of Andhra Pradesh has launched "training initiative" for all the personnel employed in various Government Departments / Organisations / Institutions, under takings including Secretariat Departments during 1998-99. In his words" The only competitive advantage in the future will be the knowledge, skills and insights of our people. Training can significantly enhance capabilities of public functionaries both individually and collectively, to discharge their duties better. Such capacity building is necessary to introduce greater efficiencies with in Government and to improve the quality of Government Services delivered to citizens. In this sense training is vital to better governance and to our future well being".

With a view to impart training, the training needs are to be identified according to the duties and functions discharged by the various functionaries in the respective departments. In this direction, a beginning has been made. The compilation of information and data available in various forms with the department has resulted in bringing out the Department manual. It depicts Department role and Duties and functions of the officers and staff borne on the cadre of the department.

While the Department manual is brief in describing the duties and functions of various functionaries of the department, the Functionary Manual lists out in detail various desk, field and statutory functions of each functionary.

There are altogether 28 functionaries existing i.e., 19 in the engineering and 9 in the ministerial wings of the department. Main functions are being discharged altogether by 20 functionaries excluding (8) Eight Last Grade staff who assists the Main Functionaries in the office. As such, the description of job functions considered in this manuals is limited to 20 main Functionaries of the department.

The operational jurisdiction backed by various enactments, rules and regulations are compiled from various codes, District Office Manual and Government Orders issued over a period of time till now. The general powers delegated, duties and functions assigned to various functionaries by the Government are subject to review and consequent revision from time to time. The information in this mannual is intended for general guidance and not for use in legal issues.

Though every care has been taken to incorporate authentic information with regard to rules and regulations made from time to time, yet some errors might have crept in inadvertently. Readers are requested to kindly bring such errors to the notice of Einc (PH), Hyderabad for future corrections etc., if any.

## PREFACE

The Government of Andhra Pradesh, under the leadership of Shri M. Chandrababu Naidu, the Hon'ble Chief Minister of Andhra Pradesh has initiated a major initiative for the development of various Government Departments, Organizations and Institutions, under various ongoing schemes and programmes. The only objective of this initiative is to improve the quality of services rendered by the Government to the people. The Government has decided to undertake a major exercise to review the functioning of various Government Departments, Organizations and Institutions, with a view to identifying the areas where improvement is needed and to take necessary steps to bring about the required changes. The Government has decided to undertake this exercise in a phased manner, starting with the Government Departments, Organizations and Institutions, which are directly involved in the service of the people.

With a view to ensuring the effective functioning of the Government, the Government has decided to undertake a major exercise to review the functioning of various Government Departments, Organizations and Institutions, with a view to identifying the areas where improvement is needed and to take necessary steps to bring about the required changes. The Government has decided to undertake this exercise in a phased manner, starting with the Government Departments, Organizations and Institutions, which are directly involved in the service of the people.

While the Government has taken steps to improve the service and functioning of various Government Departments, Organizations and Institutions, it is essential to ensure that the Government is able to deliver the services and functions of each Department, Organization and Institution, in a timely and efficient manner.

There are altogether 28 functional departments, 19 in the engineering and 9 in the non-engineering. The Government has decided to undertake a major exercise to review the functioning of various Government Departments, Organizations and Institutions, with a view to identifying the areas where improvement is needed and to take necessary steps to bring about the required changes. The Government has decided to undertake this exercise in a phased manner, starting with the Government Departments, Organizations and Institutions, which are directly involved in the service of the people.

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Though every care has been taken to ensure that the information contained in this manual is correct and up-to-date, it is possible that there may be some errors or omissions. The Government is not responsible for any such errors or omissions. The Government is not responsible for any such errors or omissions. The Government is not responsible for any such errors or omissions.

**FUNCTIONARY MANUAL  
OF  
PUBLIC HEALTH &  
MUNICIPAL ENGINEERING  
DEPARTMENT**

**PART - II**

FUNCTIONARY MANUAL  
OF  
PUBLIC HEALTH &  
MUNICIPAL ENGINEERING  
DEPARTMENT

PART - II

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## INTRODUCTORY

The main function of the Government is to execute works by incurring expenditure from the funds made available by the Government from various sources like L.I.C., HUDCO, APFIDCO, Government grants etc. for various schemes besides a small realisation of revenue.

Therefore every payment made by the Department is to be properly accounted for. In the department only 3 officers are authorised to handle Government cash for payment on works side. (viz) (i) Assistant Executive Engineer/Assistant Engineer (ii) Deputy Executive Engineer (iii) Executive Engineer. Therefore, the initial officer to incur expenditure is the Assistant Executive Engineer/ Assistant Engineer. He has to incur expenditure on Government works which are not let on contract for which he has to maintain an account for every expenditure incurred by him.

## SECTION - I

# DUTIES & RESPONSIBILITIES OF ASSISTANT EXECUTIVE ENGINEERS AND ASSISTANT ENGINEERS

## ACCOUNTS

Initial and Subsidiary Accounts which are to be kept in the Engineering Departments are given below with the procedures to be followed at Section Level.

Initial and subsidiary accounts at Section Level are viz.

1. Imprest
2. Temporary Advance Account
3. M.Book, Record of Measurement, Maintenance of M.Books
4. Major 7F Accounts
5. Minor 7F accounts
6. Metal Account
7. Godown Log Book.
8. Annual verification of stock balance of Major 7F Minor 7F Metal Account.
9. Tools and Plant Account
10. Log Reports
11. Purchase Account (R.T.A.)
12. Transfer entry orders
13. Realisation of Revenue 1. Rent., 2. Sale of Usufructs, 3. Ferry, 4. Sale of Dead and wind fallen trees, 5. Sale of Unserviceable articles

## 1. IMPREST

Imprest is an amount given to the Assistant Executive Engineer / Assistant Engineer (Imprest holder) by name to meet out cost such as contingent Expenditure on works, urgently, without waiting for the normal procedure. Such Imprest is given to an imprest holders on the sanction order of the Divisional Officer upto Rs. 1000/- at the maximum. Such Imprest is either reduced or increased on the specific orders of the Divisional Officer by a proceedings.

Recoupment of Imprest can be got as and when required based on the balance with the imprest holder.

The imprest holder is responsible for the safe custody of imprest money. The balance amount and paid vouchers (unrecouped) should be ready at all time for verification by higher officers. The limit of payment of petty bills by imprest holders on their own responsibility is Rs. 100/- The imprest has to be recouped within 3 days from the date of receipt of imprest account with vouchers at Sub-Divisional level. If the vouchers received do not contain full details to enable admittance into the account, the admissible ones are to be admitted and the others are to be kept under objections. But the full amount the imprest for which vouchers are received shall be re-imbursed. Follow up action shall be taken to get the objections cleared by the Assistant Executive Engineer / Assistant Engineer.

As and when payments are made by the imprest holder the imprest cash book should be written with carbon process in Form PWA 3 by the imprest holder himself, the counterfoil should be retained by the imprest holders and the original supported by the necessary vouchers should be forwarded to the officer from whom the imprest is held. (Art. 86 of Andhra Pradesh Accounts code Vol.III).

## 2. TEMPORARY ADVANCE : (ART.88 OF ANDHRA PRADESH ACCOUNTS VOL.III)

Temporary advances are given for making payment on a passed N.M.R. or other vouchers. The payment should also be accounted for in the same way as that of imprest account. The temporary advances are given to the subordinates

by their designation. The account for the temporary advance is to be rendered immediately as the same is given on passed vouchers without waiting for the closure of month. When one such temporary advance is outstanding second advances will not be issued (normally).

### **3. MEASUREMENT BOOK (ART. 123 & 124 OF ANDHRA PRADESH ACCOUNTS CODE VOL. (III))**

Measurement book is the basic record for all payments made by the department for work. It is the original record of actual measurement or count. The description must be lucid so as to admit of easy identification and check. Measurement Book is a detailed account of actual measurement in quantities of work done, supplies made by a contractor or other divisions in accordance with methods prescribed by Government. Measurement book should be prepared or maintained in common Form No. 298.

All the Measurement Books belonging to a Division should be serially numbered and the pages of each book machine numbered and a Register maintained in Public Works Accounts XVII in Division. The Measurement Books will be issued to sub-divisions from Division and in turn the Measurement Books are given to sections with date of issue. Similar Measurement Books register is to be maintained, in sub-division.

Level field books and section sheets are also treated as adjuncts to the measurement books. The use of these will become necessary in the execution of major works. Section sheets will be for each work separately and hence they are prepared at section level. But the level field books should be issued from the Division. The Level Field Books also should be serially numbered and the pages of each book numbered.

Detailed measurements should be recorded directly in the Measurement Book then and there only by Assistant Executive Engineer or Assistant Engineer (i.e.) by Executive subordinates incharges of works to whom the M.Books have been supplied for the purpose, not copied down from other record. Entries should be recorded continuously and no blank pages left or torn out. Any pages left blank

inadvertently should be cancelled by diagonal lines, cancellation being attested and dated. Measurements are recorded for the following :

1. Work done by contractors, piece workers.
2. Supplies made by firms and other departments, other division, Sub-divisions or sections.
3. Departmental works.
4. Petty payments (Daily labour etc.).

While recording measurements the following are to be furnished.

1. Name of the work with estimate amount, D.R.No. etc. on the top of the left hand side.
2. Date of Measurement on the left hand side top corner.
3. Description of work done as per agreement of contract works, supply, agreement / with full details.

The Length, breadth, depth should be recorded clearly without writing any over writing any over writing of numbers. On the Right hand side top, Name of Contractor / Firm supplies materials / Departmental With Agt. No., Date of Commencement of work, date fixed for completion of work and date of actual commencement etc., are to be furnished.

After recording such measurements for each day the recording officer, Assistant Executive Engineer / Assistant Engineer have to affix his signature with date and designation. All the entries in the Measurement Books be recorded legibly in ink. No entry should be erased. If a mistake is made, it should be corrected and attested. When any measurements are cancelled, the cancellation must be supported by dated initial of the officer who made the measurements and the reasons for the cancellation also being recorded. Then an abstract is prepared and sent to Deputy Executive Engineer for scrutiny, check measurement and payment etc., the Assistant Executive Engineer / Assistant Engineer who has recorded the measurements is responsible for the correctness of measurements for the work done, supplies recorded as the case may be and he should prepare the bills.



Measurements are to be recorded then and there as far as supplies are concerned. Regarding works, measurements are to be recorded at every stage and got check measured by the Deputy Executive Engineer, before proceedings with further work which may make the previous work done not possible of check by the Sub Divisional Officer on a later date.

Recording of measurements / levels should be done in the presence of the contractor and his acceptance of measurements / levels should invariably be taken then and there. The taking of acceptance of measurements / levels should never be postponed. If the contractor is unable to be present, he should be asked to give proper power of attorney to an agent, in whose presence the measurements can be taken and acceptance obtained. If contractor's acceptance is not obtained, it may lead to disputes at a later date.

During the progress of works, as the contractor or his authorised agent will be present at site, obtaining the acceptance of measurements will not pose problems. But when the measurements are to be taken after the work is abandoned or after completion of work, the contractor has to be informed by a letter duly giving sufficient time and asking him to be present on a fixed date and time. The measurements should invariably be taken on the date fixed, unless the contractor requests for extension, even if the contractor does not attend. When the measurements are taken in the absence of the contractor on the appointed day, they should be taken in the presence of independent witnesses and their signature obtained with a certificate that the measurements are taken in their presence. It is always better to arrange for the independent witnesses as the contractor even after attending on the appointed day may refuse to sign.

When measurements are recorded by executive he takes 100% responsibility for the quality, quantity, mode of the work performed, as per specification. The recording of measurements itself is indication that recording officer is, as a professional, satisfied about the acceptability of the product that for such acceptance he had conducted all tests etc. and satisfied himself. No one can at a later date defend himself for any irregularity on the plea that he was forced to do so. Such defences will not be accepted. Before submission of the Measurement Book for the check measurements the "contents or area" column must be filled in ink by the officer who recorded the measurements.

## **I. MAINTENANCE OF MEASUREMENT BOOK**

The measurement books are to be kept under lock and key by the officer to whom the books are issued.

Whenever Measurement Books change hands, even if it is only from one office to another situated in the same building, the receipt of the books should be acknowledged in writing by some responsible person.

The Measurement Books should be got reviewed by the Divisional Accounts regularly (i.e. monthly). After payment the measurements recorded for the bill paid are to be crossed by red ink by diagonal lines. Entries for Review with pages written and pages reviewed by Divisional Accountant have to be got attested by Divisional Accountant at the corner. Index has to be recorded in each book noting name of work (L.R.6 under Art. 124 Andhra Pradesh Accounts Code Vol.III)

After completion of the Measurement Book even if the work is incomplete and the book is not required, the Measurement Book has to be sent to division for Temporary record. In case of finally completed Measurement Book which is no longer required for the Section such book is to be sent to Division for permanent record with a certificate to the effect that "the Measurement Book is completed in all respects and no longer required and to be recorded".

## **II. STANDARD MEASUREMENT BOOKS : (L.R. 5 UNDER ART. 124 OF ANDHRA PRADESH ACCOUNTS CODE Vol.III)**

It is usual to maintain standard measurements books of buildings in order to facilitate the preparation of estimates for periodical repairs. It is also permissible to utilise them for the purpose of preparing Contractor's bills for such repairs, so that detailed measurements need not be taken on each occasion.

Entries of measurements and Abstracts in these book should be recorded legibly in ink and certified by Deputy Executive Engineer. Any correction

necessary should be attested by the Deputy Executive Engineer or Executive Engineer.

These books maintained in Division should be numbered in an alphabetical series, so as to be readily distinguished from ordinary Measurement Books and entered in division office in Form Public Works Account XVII part. II. The original standard Measurement Books should be kept in the personal custody of Divisional Accountant. Certified copies of those books relating to works in charge of sub division should be sent to them for personal custody. For the use of section officers standard Measurement Books of each work copied in loose sheet and signed by Executive Engineer should be sent to Section officers through the concerned Deputy Executive Engineer.

### **III. MATERIALS AT SITE ACCOUNT : ART 126 OF ANDHRA PRADESH ACCOUNTS CODE VOL. III**

Issue of materials to works, whether from stock or by purchase, transfer or manufacture, shall be divided into 2 clauses.

1. Issues to contractors - Issue of materials to contractors with whom agreement in respect of complete items of work, (i.e.) for both labour and materials have been executed.
2. Issues direct to works, issue of materials when work is done departmentally or by contractors whose agreements are for labour

### **4. MAJOR 7 F ACCOUNTS : Lr.I. UNDER Art. 126 ANDHRA PRADESH ACCOUNTS CODE VOL.III. MAJOR WORKS**

In case of major work in which transactions relating to the materials at site are not likely to be heavy an account in Form Public Works Accounts XXV should be maintained of all departmental materials brought on, to the site of work from any of the sources, showing the sources and quantities of all receipts and of their issues to the work as the transactions occur. This account should be kept

both by quantities and values in the cases of works whose accounts are kept by sub-heads and only by quantities in other cases.

In case of big schemes in which transactions relating to M.A.S. are likely to be heavy an annual register in Form Public Works Account XXVII is to be maintained in Division and sub-division offices and sections giving a continuous record of the receipts, issues and balances of all materials for a particular work for all the months of a year. A monthly return in Form Public Works Account XXVI in duplicate should be prepared by the section office showing only those items of materials in which there are transactions in a month and sent to sub-divisional office. One copy of the return will be retained in sub-division for posting annual register and another copy sent to division for similar action.

A case of posting the major 7F accounts in section office is given below with all kinds of transactions.

Date	Transactions	Ref. to page & M.B.No.
1.2.1988	Opening balance	Nil
2.2.1988	The A.E., Huzurabad has received 75 MT of cement as loan from E.E.Divn No. 6 Karimnagar for the work of construction of B.T.U.T. at RM 207/7+574 of Kakatiya canal Est. Rs. 70.00 lakhs C.E.R. 37/87-88.	P.No.33/1286 A
12.2.1988.	Received 25 MT of cement from Kesoram cement factory.	P.No. 36/1286 A
13.2.1988	Issued 15 MT of cement for the construction of the above work as per USR No. 1436/13.2.88, issue rate Rs. 827/MT.	
14.2.1988	Issued 20 MT of cement on loan to A.E. Tadikal.	

<b>Date</b>	<b>Transactions</b>	<b>Ref. to page &amp; M.B.No.</b>
16.2.1988.	Received 25mm Tor steel 25 MT from A.P. steel Ltd., Hyd. and paid for Rs. 37500/- @ Rs. 1500/- MT) C.B.Vr.No. 46 Dt. 16.2.88	P. 42/1387 A
18.2.88	Advance payment made to Bharat Petroleum for 20 MT of Bitumen for approach road Rs. 60,000/- vide C.B.No. Vr. No. 48D/ Dt. 18.2.88	
22.2.88	Issued cement to the contractor for the work 20 M.T. as per U.S.R. 1437 Dt. 2.2.88 at Rs. 827/- M.T.	
26.2.88	C.S.S. account for 60 M.T. cement to A.E (P.W.D) Karimnagar	
26.2.88	C.S.S. Account for 160 MT admitted and paid into E.E. P.W.D. Karimnagar Rs. 66,000/-	C.B.Vr. 22 Dt. 26.2.88.
2.3.88	Issued 25 M.T. of Tor steel 25 mm on the work	P. 43/762 A
3.3.88	Issued cement to contractor 20 M.T. at Rs. 827/- M.T. vide USR 1428 Dt. 3.3.88	
26.3.88	Memo of adjustment for 25 MT of cement received from the Accounts Officers, A.G's office and adjusted in TE/49/ 3.3.88 for Rs. 26,340/-.	

Date	Transactions	Ref. to page & M.B.No.
28.3.88	Contractor returned 5 MT of cement vide (-) USR No. 1439 Dt. 28.3.88.	
29. 3.88	T.E.O. adjusted for cement 20 M.T. issued to A.E.E. Tadikal (on 14.2.88) Rs. 22,000/-	TEO 55, 3/88.
31.3.88	18M. of Bitumen Received from Bharat Petroleum	P. 33/1363 A Dt. 31.3.88.

## 5. MINOR 7F ACCOUNTS

For Minor works, minor 7F accounts are to be maintained in Form Public Works Accounts XXVIII in a Register giving continuous record of receipts and issues, and balance of all materials for the works for all the months of a year, only quantities without cost. A monthly return in Form Public Works Accounts XXIII showing only those items of materials in which receipts and issues on a work in a month having transaction be prepared and sent to Deputy Executive Engineer for scrutiny.

Regarding Mechanical section Minor 7F account is to be maintained both for new parts and worn out part so as to prepare survey reports for wornout parts and verifications by Deputy Executive Engineer at all times.

At the end of the each year or on completion of a work or in the event of the charge of the work passing from one subordinate to another the monthly return should however show the closing balances of all materials at site of the work.

At the end of the year annual verification of stores for minor items should be prepared for the balance of materials and sent. to the Deputy Executive Engineer for verification with Accounts (ie. paper balance and actual balances).

## 6. METAL ACCOUNT : (L.R. 22 UNDER Art. 91 & 92 of ANDHRA PRADESH ACCOUNTS CODE Vol.III)

Metal account is also a quantity account as in the case of Minor 7F account. Supplies of road metal should be measured and paid for, in the same way as supplies of other materials for works. But metal is often kept on road side. Before being laid down, a quantity account has to be maintained in Form Public Works Account IV. Statement of receipts and issues and balance of metal should be prepared in loose sheets and sent to division through sub division monthly.

The statement should show K.M. the receipt and disposal of each variety of metal such as 40mm, 50mm gravel, 12mm, Chips etc separately. Balance of materials should be shown whether there is any transaction or not.

Reference should be given in the abstract to the measurement book showing the receipt of metal and to paid voucher and issues as per supporting voucher.

Unused balance of road metal should be verified atleast once a year. During verification the Deputy Executive Engineer will prepare a report of verification of the road metal showing the balance according to account in Form Public Works Accounts IV and the actual balance with explanation for discrepancies and recommendation for their adjustment. Similar verification will be done when there is change is personnel incharge of the road (L.R. 22 under 92 of Andhra Pradesh Accounts Code Vol.III).

## 7. GODOWN LOG BOOK

Godown Log Book is to be maintained in the Form given below.

### FORM 61

### CEMENT STORE LOG.

Name of Division :

Name of Section.

Name of Sub-division :

Name of work for which the supply is held :

Location of store.

Receipts					Issues			Remarks		
Date	Qty. total	Received quantity	from whom	Sr. No. of pile in which	Dt.	to whom	Pur- pose	Qty. issued	Balance in pile	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

In the Remarks column U.S.R. NO. may be furnished along with the contractor or his authorised Agent's signature. Further in the receipts and issues col. the quantity is to be recorded both in words and figures. Materials from godown should not be issued during night hours.

The storage of cement is often necessary to store sometimes for a period of months. This is particularly true when transportation facilities must be used to their capacity and deliveries are uncertain. Cement should be stored in piles arranged parallel to the walls. It is not advisable to pile bags against the walls and an allowance of atleast 0.3 M. all round should be made between the exterior walls and the piles of cement. Passages between piles atleast 0.6 M wide should be left for easy access for delivery.

As a rule cement should not be stored longer than three months and if this time is exceeded the material should be restocked before being used. For restocking orders of the Divisional Officer are to be obtained for incurring expenditure.

Godown log book is to be maintained for each godown separately. In each godown log book separate folios are to be set apart for each kind of materials (viz.) cement, bitumen, pipes, paints, steel (mild steel dia metre wise), Tor Steel (dia wise). Each transactions either receipts or issues to the work or given as loan, transfer should find place in the godown log book with paper acknowledgement, At all times godown log book closing balance should tally with the Major 7F account and Minor 7F accounts closing balance.



Materials without any use for more than six months should be listed out and scrutinised whether required for further works or to be disposed of otherwise.

The Godown should be checked by all officers frequently. The godown log book is to be maintained by the godown watchman who is in charge of transaction and checked by the Assistant Executive Engineer / Assistant Engineer often. The U.S.R. books should be maintained in section office.

## 8. ANNUAL VERIFICATION STATEMENT (A.V.S.)

At the end of every Financial year the stock of materials under major 7F Minor 7F and metal are to be verified by the Sub-Divisional Officer with reference to the paper balance and actual site balances and furnish remarks for the differences. If any shortages in the materials which could not be explained with proper reasons the cost of the store are to be kept under Misc. Publiv Works Account Advances till reconciled by the officers concerned or recovered from the officers responsible.

The certificate of Balance for major works are to be furnished in form Public Works Account 46 in five parts (viz) (1) stock (2) workshop (3) other Suspense accounts and deposits (4) Work Accounts (for Major works) and (5) Arrears of Revenue.

Receipt		Abstract	
1.	Receipt during the month	Rs.	1,03,500
2.	Receipt upto previous month	Rs.	Nil.
3.	Total Receipts (1+2)		1,03,500

### ISSUES

1.	Issues during the month		28,945
2.	Issue upto previous month		Nil
3.	Total Issues		28,945
	Closing balance		74,555
	Divisional Accounts		Executive Engineer
	Officer (works)		Huzurabad.

## 9. TOOLS AND PLANTS ACCOUNTS

1. Monthly Tools and Plants accounts (Receipts and issues)
2. Annual Tools and Plant Account Register and supplemental balance rectification on scientific instruments.
3. Plant Movement Registers.
4. Plant Record Book
5. Daily log reports
6. Fortnightly log reports.

Tools and Plants monthly accounts.

Tools and Plants of a Division are two kinds.

- a General or ordinary Tools and Plants (ie.) those required for general purpose or use of the Division
- b Special tools and plants (i.e.) those required not for General use but for a special work.

The Cost of the supply Repairs and carriage of general or ordinary tools and plants is charged to the minor head of Tools and Plants where as the similar charges for special tools and plants is charged to concerned work estimate. In both cases the purchase of the Tools and Plant should be charged to the estimates prepared and sanctioned for that purpose. In both cases Numerical Account of articles should be kept in accordance with the following rules. A separate set of accounts maintained in each Division Sub-division and one in the Division office for Tools and Plant.

### a. Receipts

All articles received should be examined and counted when delivery is taken and the transaction posted in the account of receipts of Tools and Plant Form. No. PWA I. In case of purchase, the record of the detailed account should be kept in Measurement Book and the particulars furnished in appropriate column.

### b. Issues

All transaction of issues (including lent to contractors or sent to other sub-divisional Sections etc., should be posted on P.W.A. II. Both receipts and

issues account for the transaction of each month should be prepared and sent to sub-divisional officer without delay.

## **REGISTER OF TOOLS AND PLANT. L.R. 6 UNDER 92 ANDHRA PRADESH ACCOUNT CODE VOL.III.**

A consolidated account of the Receipts and issues and balance of tools and plant should be maintained in the Section for reference and in sub-division in Form PWA III. Register of Tools and Plant.

This account should be in three parts (viz.)

Part - I Articles in hand.

Part - II Articles temporarily lent or sent out.

Part - III Shortage awaiting adjustment.

Part - I. Articles should be grouped under the prescribed sub-heads are :-

1. Scientific instruments and Drawing Materials.
2. Plant and Machinery.
3. Tools.
4. Navigation Plant.
5. Camp-equipage
6. Live stock and
7. Office furniture.

Part-II. In part.II the entries should be made in a separate section for each contractor or other person to whom the articles are lent or sent out for repairs etc.

Part.III is brought into use only if any shortages come to notice.

### **VERIFICATION**

During verification if any article is found deficient the note of the deficiency should be made in Red Ink in the Account of Issues in Public Works Accounts II Form without making any entries in quantity column so that the article may

continue to be borne in the accounts of Tools and Plant. The loss is adjusted by a recovery or a sanction of write off. LR 18 under Art. 92 of Andhra Pradesh Accounts Code Vol.III.

The deficiencies should be Registered in part. III of the Register under 'DEBITS' and their clearance watched.

Articles found surplus should be treated as receipt and accounted for in Public Works Accounts Form I. and part.I of the Register without any further action.

## **10. DAILY LOG REPORTS**

Daily log sheets in form, Public Works Account XV 7 (A) should be sent by the subordinate in charges of the working of the Lorry, Roller or other plant to the section officer in charge of the plant. The Assistant Executive Engineer / Assistant Engineer in charge of the plant will forward the same periodically to the Deputy Executive Engineer after verification with Log Book

Wherever any plant is lent to the contractor, dated acknowledgement should be obtained from them or from their duly authorised agents.

The acknowledgement so obtained should be pasted in the D.L.R. duly signed by the Assistant Executive Engineer / Assistant Engineer and sent to Division so as to form the basis on which the recovery of hire charges are made. Similarly acknowledgement for receipt of plant by Departmental Officer should be got prepared by the contractor in duplicate and duly receipted by Assistant Executive Engineer / Assistant Engineer concerned.

Fornightly log reports are to be prepared and maintained in sub-division.

## **11. PURCHASE ACCOUNT**

Materials received from purchaser, or other division, department are to be recorded in M.Books by Assistant Executive Engineer / Assistant Engineer and got checkmeasured by Deputy Executive Engineer, if the cost exceeds Rs. 500 and an abstract of materials purchased with name of firm, division department with cost if bill is received or approximate cost if not known should be prepared and submitted to sub-division by the Assistant Executive Engineer / Assistant Engineer along with other monthly accounts.

The items of purchases made and paid by him during the month may be grouped and entered.

## **12. TRANSFER ENTRY ORDERS : ART. 106 ANDHRA PRADESH ACCOUNTS CODE VOL.III.**

Transfer entry order, (i.e.) entries, intended to transfer an item, receipt or charge from the account of a work in progress or of a regular head of account to the account of another work or head should be made.

1. in order to correct error of classification in the original accounts.
2. in order to adjust by debit or credit to proper head of account of work.
3. in order to bring to account certain classes of transactions which do not pass through the Cash Book or stock account.
  - i. for credit to "public works deposit" on account of balance due to the contractors on closed accounts.
  - ii. for credit to Revenue heads on accounts of revenue not recovered in cash.
  - iii. for original debit or credit to remittance heads based on transaction not appearing in cash or stock accounts (viz.) transfer of Tools and Plant to another division, department or Government when the value is recoverable from them.
  - iv. In order to respond to remittance transaction and used by the A.G. or Direct by Division or department concerned if the remittance head has not appeared already in the account.

Transfer entry order should be prepared in form Public Works Accounts 7 in triplicate by using carbon paper.

### **PARTICULARS ACCOMPANYING TRANSFER ENTRY ORDER**

1. Actual date of transfer of materials.
2. Date on which the materials were obtained originally for the credit work.
3. Date on which the materials were originally acquired for the credit work,

year in which the cost of material originally debited in the credit work, and the total value including incidental charges of conveyance, hire charges etc.

4. Total quantity acquired for the credit work.
5. Value paid for the materials.
6. Ref. in column of T.E. schedule docket S.D.T. month with the vouchers were sent.
7. Incidental charges, hire charges, conveyance charge for the total quantity acquired.

Ref. to T.E. Vr. S.D.T. month with which the vouchers were sent .

Total Cost :

Rate per Unit :

8. The current market rate vide para 336 (d) of Andhra Pradesh Public Works account code and the total value of such rate supply at site.
9. Rate of conveyance, the cost of conveyance from the work to another ref. to the concerned voucher of T.E. if departmental vehicle is used.
10. Whether the materials were surplus to the requirement of the Credit work and if so why it was indented for originally if not surplus specific reasons for the transfer and how the requirements of the Credit work and proposed to be met with are to be stated.
11. Whether there is provision in the estimate for the debit work for the supply of materials so transferred and if so whether it has been intended for and at what rate it was provided in the estimate for the debit work.

### **13. REALISATION OF REVENUE**

Revenue Receipts are classified as follows

- a Revenue from Miscellaneous properties such as the sale of right to enjoy the usufructs of avenue and other trees.
- b Rent of building and lands,

- c Rent of freight of boats and other floating plants
- d Fees and recoveries for services rendered.
- e Fines and penalties.
- f Tolls on bridges and roads,
- g Receipts from encroachments,
- h Other Miscellaneous items such as hire of Tools and Plant, sale of dead and wind fallen trees, sale of unserviceable articles.

The Assistant Executive Engineer / Assistant Engineer / Deputy Executive Engineer are responsible for the collection of any amounts due to Government and see that demands are made at once as payment before due.

Generally at section level, realisation of sale of right of enjoyment of usufructs of Avenue and other trees, rent for freight of boats and other floating plants tolls on bridges realisation of rent for encroachments are to be collected.

As soon as the Revenue, Rent amounts are realised the Assistant Executive Engineer / Assistant Engineer should give a temporary acknowledgement to the remitter with full details of receipts and the amounts are remitted into Treasury immediately without any delay. After remitting the amount into Treasury the Assistant Executive Engineer / Assistant Engineer will prepare R.M. Slip with full details of realisation Revenue / Rent etc. in form in duplicate and furnished, the same to the Deputy Executive Engineer in duplicate with the Treasury remitted challan for incorporation in sub-divisional Accounts.

## **14. MATERIALS AND THEIR HANDLING**

### **I - RESERVE STOCK**

1. The Executive Engineer incharge of a division holding a sanctioned reserve stock will notify a place or at his Headquarters or such other town selected by him for purposes of convenience as a stock yard.
2. All materials held in reserve stock will be kept or stored in these notified stock yards only.
3. The Store-keeper of the division will be in physical custody of all materials in the stock-yard. Where there are no sanctioned post of store-keepers in

division, the Executive Engineer will keep one of the section officers in the division to be incharge of the stock and to perform the duties and functions of a store-keeper.

4. The store-keeper or section officer incharge will keep a day to-day account of transactions of receipts and issues as they occur in form 1,2,3 & 4 (Appended). In every case of receipt, extra reference for suppliers invoice, purchase account item No., or T.E.O.No., or inward invoice number in case of surplus material transferred from scheme has to be furnished by store - keeper in daily receipt statement.

All the issues from Reserve stock can be made only against authorised indents i.e., indents approved by the Executive Engineer or the Deputy Executive Engineer incharge of stock and should be accompanied by properly made invoice. The Section officer incharge of stock may however authorise an indent for use on works in his own section. In no case issues can be made from a Reserve stock on oral instructions even from the highest departmental authority. The invoices have to be prepared in quadruplicate, one to be kept with the store-keeper - two, to be sent to the consignee, of which one will be returned by the consignee duly acknowledging the materials and the fourth to be submitted to the sub-division.

In the daily accounts of issues contra reference shall be given to the out-ward invoice.

5. At the end of each month, the receipts and issues from the daily statements will be abstracted and posted in a single abstract of stock receipt and single abstract of stock issue statements by the store-keeper and checked and countersigned by the Section Officer incharge. These statements will be prepared in duplicate. The sub-divisional officer after scrutiny and verification of the statements with the invoice and purchase account will submit the copy of the receipts and issue statement to the division office along with monthly accounts.
6. Half-yearly Balance Return : The total quantity of receipt and issues of each article of stock as recorded in monthly abstract should be posted in Half-yearly balance return in Form PWA XI (Numerical account only) by



the storekeeper or Section Officer incharge and checked by the Sub-divisional officer. As soon as the receipts and issues for the last month of the half-year and entered in both in column XXI (closing balance carried forward of the return for the half year, in column 6 (Balance brought forward) for the return for the next half year. A separate return in the form PWA XI should be prepared for each of the half year ending by September and March.

7. An half-yearly register of stock should be maintained in divisional office in form Public Works Account XII.
8. No surplus material for schemes should be taken to Reserve stock without specific written approval of the Divisional Officer. In no case, broken or cut length of pipes found surplus on a scheme should be taken to reserve stock.
9. Once in a year preferably in the month of April, the Executive Engineer will cause physical verification of stocks held in the Division. For this purpose he may order the Deputy Executive Engineer incharge of stock in his division or any of the Deputy Executive Engineer under his control to verify the stock. If found expedient he may himself verify the stock.
10. The physical verification of stock should in no case be postponed on the ground than the half yearly balance return is not posted upto date or for any cause what so ever. Stock taking of all material in the stock yard should be completed in the month of April and inventory got prepared, which can be compared with book balance of Half-yearly balance return.
11. All stock taking of material under reserve stock should be confined to the limits of the notified stock-yard. No material laying out side the notified stock-yard should be counted against stock and no material laying within the notified stock yard should be omitted from counting against reserve stock.
12. Material found surplus or deficit on verification should be dealt with in accordance with para 214 (a) and (b) Andhra Pradesh Public Works Accounts code and para 102 of Andhra Pradesh Accounts code Vol.. III.

All material found surplus should be taken as receipt and their value credited to revenue receipts or receipts on Capital account. The deficits should be shown as issues and kept in Misc. Public Works Advance pending reconciliation of the discrepancies. Action contemplated in these code paras should on no account be postponed on the ground that reconciliation has to be taken up only after taking surpluses as receipts and deficits as issues charged to Misc. advances.

13. Discrepancies of stock may arise due to following reasons :-

1. Errors in posting initial accounts.
2. Errors in striking closing balances or errors in carrying forward figures from one page to another.
3. Erroneous classification of material at the time of initial accounting resulting in deficits in some items and corresponding surplus in other items.
4. Posting of accounts based on adjustment without the occurrence of a physical transaction.
5. Theft or defalcation or fraud.

After the discrepancies are pinned down to the accounts of a particular year in accordance with the para 12 above, reconciliation should be affected by investigating the five possible causes for the discrepancies cited above and action taken to clear misadvances by (1) recovering the cost from party responsible in case of theft, default or fraud (2) by obtaining write off from competent authority in other cases in accordance with the para 24 (b) (1) and 24 (b) (ii) of Andhra Pradesh Public Works Accounts Code

14. Wherever a transfer of charge of a store-keeper or section officer in charge takes place, verification of stock should be caused by the relieving officer in company with the relieved officer and discrepancies reconciled in accordance with para (12) & (13) above so that discrepancies occurring during the charge of a particular incumbent are confined to his incumbency

only and are not allowed to spill over from charge to charges. Where a successor store keeper or section officer does not cause physical verification of stock on assumption of his charge he takes responsibility for all discrepancies in stock that come to light, later.

## **II. MATERIALS AT SITE ACCOUNT**

1. The divisional officer or sub-divisional officer will notify a place or places in the town where works are in progress as a store for the materials at site for a particular scheme. In no case pipes should be stocked all along streets before issue to contractor.
2. No two schemes or works should be assigned a common store but where a single scheme is executed in a number of stage, each stage carrying a separate sanction, a common store may be maintained for all such stages. But separate places should be assigned and exhibited by placards for each stage in the common store.
3. All materials held on the scheme shall be kept in the notified store.
4. The Section Officer incharge of the scheme will be in full physical custody of the stores for the scheme. In big schemes where there are more than one section officer, the Executive Engineer will keep one of section officers in charge of stores.
5. All materials flowing into the notified store will be reckoned as receipts and all materials following out of it as issues or (-) receipts as the case may be.
6. The section officer incharge of the store will maintain.
  1. An annual register of materials at site account in form Public Works Department VI-83 (c) (Numerical account only)
  2. A monthly account of receipts and issues together with opening and closing of receipts and issues together with opening and closing balances for the items affected in the month of form Public Works Department VI 83-D.

3. A day book, on day to-day transactions of receipts and issues from the store as the physical transaction occurred. The day book has to be posted everyday, in the order of occurrence of transactions. For each item of stock a page or pages may be allotted in the day book for noting the transactions, the left hand side assigned for receipts and right hand side for issues.

4 THE SOURCES OF RECEIPTS OF MATERIALS FOR THE SCHEMES ARE AS FOLLOWS :

- i. From the supplying firms and workshops and other divisions of the department.
- ii. From Reserve Stock.
- iii. From the other scheme in the division by transfer entry order.

The receipt of material into day book should be noted by giving reference to the invoice. Stock issue statement and T.E.O. or purchase of account item number. When receipt of materials is recorded in Measurement Book as in the case of purchases Measurement Book reference should also be given and in the Measurement Book contra reference should be given to 7F account. Material transferred from the scheme to other schemes or stock will be noted as (-) receipt. The issue of materials, from the materials at site account of a scheme to other scheme should be accompanied by a properly made invoice and T.E.O.'s four or five copies of which have to be prepared by section officer incharge according to need. Three copies of the invoice will be sent by the consignor along with the materials to the consignee of which two will be returned by the consignee duly countersigned.

5. THE ISSUE OF MATERIAL TO WORK ARE OF TWO CATEGORIES :

1. Issue to contractors
2. Issue to direct to work (for departmental works)

All issues to contractors should be made through the U.S.R. Even for material supplied free of cost to contractors such as GI. Pipes and specials, U.S.R. should be obtained without value. All such issues should be posted in the day book on the issue side giving reference to U.S.Rs.

Materials issued direct to work should be posted in the account by giving reference to the corresponding N.M.R. and where a work is got done through workcharged establishment, the issue should be noted on the workcharged establishment pay bill and in the day book giving reference to the pay bill.

Surplus material if any returned by contractors in accordance with paras can be taken to account as (-) issues. A. (-) U.S.R. may be given to contractor from whom the material is taken back.

6. At the end of the month the receipts and issues should be abstracted and posted in the monthly account of receipts and issues for the affected items only together with opening and closing balance for those items. The Section Officer need not however post, the entries value side of the 7F account. It is enough if he posts the value of purchase item in the receipt column and value of U.S.R. on the issue column and notes the sub-work to the material is issued.
7. The monthly account of receipts and issues should be posted in triplicate and one copy should be submitted to the sub-division along with the copies of U.S.Rs. Invoices and T.E.O's etc., The T.E.O. should be submitted to the sub-division in triplicate. The monthly abstract of receipt and issues will then be posted in the annual register maintained in the Section Office by the Section Officer.
8. In any scheme where transactions are heavy a member of workcharged establishment may be kept exclusively incharge of stores for posting the day to-day transaction in the day book. But the section officer should periodically scrutinise the entries with reference to U.S.Rs., T.E.O. purchase account and issue etc.
9. The Sub-division will maintain the annual 7F register both the numerical and valuation parts of all the schemes in the sub-division. When the monthly accounts in duplicate are received in the sub-division from the section officer they will be scrutinised with reference to purchase account, T.E.O.s and invoices and U.S.Rs., etc. annual register maintained in the sub-division and one copy of 7F account along with the work - abstract from the scheme will be sent to division office. The other copy will be retained in the sub-division.

10. The monthly abstract of receipts and issues for the scheme will then be posted in the Annual register on the numerical side and valuation side.
- 10 a. It must be expressly understood by all concerned that for the correct maintenance of material at site account the physical transactions should be posted in the account as they occur in order of their occurrence and adjustments (value) should be posed as they occur. The posting of physical transaction should not be postponed or delayed for the sake of adjustment of any T.E.O and conversely, because as adjustment is effected, physical transaction in quantity accounts should not be posted and without regard to its actual time of occurrence.
11. The Sub-divisional officer may utilise the services of a member of workcharged establishment to assist him and his Senior Assistant. in maintaining the annual register of material at site account upto date.
12. The scrutiny of a 7F account in the sub-division and its onward transmission to division should not be held up for want of any Measurement Book to verify the issue or receipts as posted by the Section Officer. They can be checked with reference to U.S.R. Invoice and T.E.O. enclosed to the 7F Account.
13. The correctness of initial account posted by Section Officer with reference to M.Books and day books may be periodically checked by the Deputy Executive or the Executive Engineer during their inspection and where necessary a special inspection may be arranged for the purpose.
14. Where clerical errors are discovered in the accounts of any month during such an inspection, a correction entry may be ordered by the Divisional or sub-division officer in a subsequent month, such correction entries should be made in RED INK in the monthly account giving reference to sub-divisional or divisional order and contra reference to original entry. Where fraud or defalcation is suspected suitable disciplinary action should be taken.

15. The Divisional officer should cause physical verification of all 7F balance on the schemes in execution in his division, once in an year, in the month of April. He may entrust the verification to the sub-divisional officer incharge of the scheme or any other Deputy Executive Engineer under his control or he may himself undertake the verification where exigencies warrant.
16. The stock taking of materials at site account should be confined to the notified store or stores and no material laying outside the limit of the notified store should be counted against the 7F balance for the scheme in question.
17. All material found surplus on verification should be taken and receipts by crediting the value to revenue receipts and all defects shown as issues to Misc. Public Works Advances as per para 342 of Andhra Pradesh Works Accounts code.
18. After, thus confining the discrepancies to that year's accounts without allowing them to spill over to the next year account reconciliation of discrepancies should be affected and the amount kept under Mis-advances cleared. Where there is loss of material due to fraud, negligence or theft, the cost should be recovered from party responsible. If any loss is irrecoverable, write off should be obtained from competent authority for the same, and the amount cleared from Mis-advances by debiting the cost to the work on the concerned sub-head for which the material was purchased.
19. Whenever a transfer of charge of a section officer in custody of stores takes place verification of 7F balance should be got done by the relieving officer in company of the relieved officer and discrepancies reconciled in accordance with instruction (17) and (18) above. Where a Section Officer on his assumption of charge of store does not immediately cause physical verification of balances and take action to reconcile the discrepancies in accordance with instructions (17) (18) above, he will take responsibility for all discrepancies in the stores that may come to light later.

20. A similar verification of the un-used balances must invariably be made on completion of work. When no more material is required for use on construction steps should be taken to dispose of all surplus material by transfer of sale in accordance with para 335-337 of Public Works Department code and 338 of Andhra Pradesh Public Works Accounts Code.
21. Report of verification of material is form VI-83 should be submitted to divisional officer by the Deputy Executive Engineer and should be dealt with the Divisional officer as detailed in para 342 of Andhra Pradesh Public Works Accounts Code.
22. As the transaction of materials at site account in water supply and Drainage schemes are generally heavy, and the number of individual items of store, such as C.I.Spl. valves and fittings, G.I.Spl. and fitting stone-ware specials will be very large, maintenance of valuation accounts for each individual item store will be impracticable and this is one of the main cause for accounts falling into arrears in sub-divisions. Such an account is however purposeless and even if maintained by a sub-division it will be impossible for the Divisional Accountant to check its accuracy, where a division may be handling 15 to 20 works and the number of individual item of stores in each work may be ranging from a few hundred to as many as a thousand. Hence to facilitate easy flow of accounts and also easy check the following categories of store may be grouped for purposes of valuation of accounts, so that the number of items on the valuation side of an account of any work is unduly large.
  1. C.I. Specials
  2. G.I. Specials
  3. Valves and fitting.
  4. All categories of steel
  5. Miscellaneous stores.



6. Stone-ware specials.

7. C.I. Surface boxes.

In respect of individual items of store coming into the group, the issues should be valued, at the issue rates fixed by the divisional officer for the items of stores in question. The Divisional Officer will fix once in a year issue rates, for all classes of stores normally used on works in his division and appearing in the accounts taking into consideration the purchase value and market rate.

23. Where for an individual item of store such an issue rate has not been fixed by the Executive Engineer the Section Officer, or sub-divisional officer may adopt the purchase value of the stores or market rate according to his discretion for posting the issue side of the account.

24. Due to adoption of issue rates which may be slightly at variance from the purchase value of material obtained from time to time, a small positive or negative balance in the value may remain outstanding at the end, under each category or group of stores, after the stores are completely used up. The positive balance is equivalent to a loss on the stores and should be debited to the sub-head on which the material was used and the 7F account cleared. The negative balance is equivalent to a profit and should be credited to the sub-head on which the material is used and the 7F account cleared. Where the material is used on a number of sub-heads, the profit or loss should be distributed on the several sub-heads in proportion to the quantity of material used on each sub-head.

## **15. LIST OF IMPORTANT ACCOUNT RECORDS AND ACCOUNTS REGISTERS TO BE MAINTAINED BY SECTION OFFICER.**

### **I. CASH ACCOUNT**

- |                              |              |
|------------------------------|--------------|
| 1. Imprest cash account      | (PWA Form 3) |
| 2. Temporary Advance Account | (PWA Form 3) |

## II. PUBLIC WORKS ACCOUNTS

3. T.E.O.s Register (PWA Form 8)
4. Register of work bills
5. Register of firm bills
6. Indent book
7. Unstamped receipt book
8. Transfer register of materials at site account
10. Register of Measurement Book.
11. Register of Check measurement
12. Register of L.F. Books.
13. Register of unpaid wages of workcharged establishment
14. Register of unpaid wages of labourers
15. Register of recoveries from workcharged establishment
16. Annual register of materials at site account of original minor works.
17. Annual register of materials at site account of original major works.
18. Surplus stores list in the Section.
19. Register of incumbents of the provincial establishment
20. Register of incumbents of workcharged establishment.
21. Attendance register of workcharged establishment.
22. Casual Leave register of workcharged establishment.
23. Register of Registers.
24. Day book of M.A.S.
25. Register of N.M.Rs.

### **III. TECHNICAL**

26. Register of sanctioned estimates.
27. Register of agreements.
28. Schedule of rates
29. Register of written understandings
30. Register of plans.
31. Register of Bench Marks.

## **16. RETURNS TO BE SUBMITTED BY SECTION OFFICERS.**

1. Fortnightly progress reports.
2. Monthly statement of measurement books written up.
3. Monthly return of materials at site accounts of original minor works.
4. Monthly return of materials at site accounts of original major works.
5. Monthly accounts of receipts and issues of Tools and Plant articles.
6. Completion of statement of works and repairs.
7. Detailed completion reports.
8. Monthly changes return of the workcharged establishment.
9. Monthly return of check measurements
10. Daily labour reports
11. Monthly workcharged establishment pay bill.
12. Progress report on works.
13. Monthly return of check measurements done by Executive Engineer and Superintending Engineer.
14. Monthly return of pages used in a Measurement Book.

## SECTION - II

# RESPONSIBILITIES AND DUTIES OF DEPUTY EXECUTIVE ENGINEER

Sub Division Accounts mainly consist of cash book 7F accounts Metal Account, Register of transfer awaited (R.T.A.), T.E.O., Register, submission of monthly accounts to Divisions besides other accounts of Tools and Plants, annual verification of stores of materials at site and metal account, Log reports Fortnightly Log Reports, annual Tools and Plants Register Maintenance of Measurement Book and watching the revenue to Audit Notes of the Executive Engineer, and Accountant General.

Only two cadres of officers in the department are authorised to draw cheques for incurring expenditure on works accounts (viz) the Executive Engineer and Deputy Executive Engineer. The Executive Engineer alone is authorised to have letter of credit in Treasuries or Banks in his name. As per Treasury rules the Executive Engineer is authorising the Deputy Executive Engineer to draw cheques in his accounts to him to enable him to render accounts to Accountant General for the entire Expenditure incurred in his division (inclusive of all sub-divisions) against works accounts.

The officers, who are authorised to draw cheques in Treasury / Banks have to maintain cash book in Form No. Public Works Accounts I as per Article 80 of chapter III of Andhra Pradesh Accounts Code Volume III.

The instructions given in Andhra Pradesh Accounts Code Vol.III is reproduced for ready reference. Form Public Works Accounts I. (See chapter III, Article - 80)

### 1. CASH BOOK

1. The Cash book contains two money columns, headed (1) "Cash" and (2) "Bank or Treasury" on the payment side to distinguish payments made by cheques from those made out of the cash in chest when, however, a cheque is drawn to replenish cash in chest, its number and amount should be

entered on the payment side in the Bank or Treasury" columns No. 10 & 11 and the amount only on the receipt side as "Cash from Treasury" in the single cash column No. 4. The amounts of a cancelled cheque should be shown by a special writeback entry, as a minus figure on the payment side in the Bank or Treasury column but the fact of a new cheque having been issued in lieu of a time expired or lost cheque should be entered on the date of issue in red ink in column No. 8 only and not in the columns for Payments a counter reference being given in both cases against the original entry in the Cash Book.

2. Every entry should be concise. The date, the number of vouchers, if any the name of the work, and such a brief narration as will indicate unmistakably the nature of the transaction must be entered against such item. The amount debitable or creditable to each separate work, head of accounts, or contractor or other person should be entered separately, and the amount to be posted by the Divisional office into the Abstract book or schedule of account under each opposite the entries in columns 5 and 12, headed, "Classification of Receipts" and Classification of charges". No receipt or payment other than that of "Cash as defined in Article 9 (4)" should be entered in the cash book. A deduction made at the time of payment, creditable to a work or head of account other than that to which the payment itself is debitable should however, be entered on the receipt side of the cash book.
3. Transaction should be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If however, owing to the absence of the disbursing officer on tour a cheque issued by him, while in camp, is entered in the cash book maintained at his head quarters on a subsequent date, the actual date of issue of the cheque should be noted in the cash book as the denominator of a fraction the numerator of which should be the date on which the transaction is incorporated in the book. A similar procedure should be observed when the double transaction relating to the realization of miscellaneous cash receipts by a subordinate and their payment directly into treasury is incorporated in the cash book

of the superior disbursing officer on receipt of the receipted challan of the treasury from the subordinate.

4. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized or to keep the cash book open after the 31st of March, and make disbursement in April entering them in the cash book as having been made in March.
5. Acknowledgement of payment should, as far as possible be taken at the time of payment and on one of the printed forms prescribed for the purpose. They should be numbered in the separate serial for each month and the serial number of each voucher should be entered in the cash book as soon as the payment transaction is entered in it.
6. When a imprest is first given, the fact should be noted in red ink in the cash book of the disbursing officer giving it, in the column : "To whom paid", but the amount should not be entered as an actual payment, as it will still form a portion of the cash book balance of the disbursing officer, making the advance. If however, a cheque is drawn its amount should be shown on both sides of the cash book. Any subsequent increase or decrease in the amount should be noted similarly the increase on the payment side and the decrease on the receipt side.
7. In posting transaction from imprest accounts the recouping the disbursing officer should enter in his cash book only the total for each work or head of account as brought out in the abstract which should be prepared in his own office, on the reserve of the imprest account.
8. All payment should be debited at once to the work or service on account of which they are made. Money advanced to a subordinate for disbursement to labourers, etc., at a distance should be noted in the Cash Book in red ink as a temporary advance in the manner followed when regular imprest are first made, and when the subordinate returns the duly certified muster rolls, etc. with the unpaid wages, if any, the amount actually paid should be debited to the works or service concerned, the amount unpaid being returned into the cash balance. A similar procedure should

be observed when the disbursing officer removes cash from his chest and takes it with him on tour for disbursement.

9. When an advance on transfer is made to a Government servant from the cash in the hands of the disbursing officer pending recoupment, when the bill is encashed subsequently the amount thus advanced should not be entered as a final transaction in the Cash book but recovered as a temporary advance so that the amount may continue to form part of the Cash balance for which the disbursing officer is responsible.

10. The Cash balance at the end of the month should be detailed thus, in a note at foot of the cash book.

Cash in chest	7.95
Imprest with X	100.00
Imprest with Y	50.00
Total Cash balance as above	157.95

(Rupees One hundred and fifty seven and paise ninety five only)

11. If the disbursing officer draws on more than one district or sub-treasury the total amount of cheques drawn during the month on each (excluding the amount of cancelled cheques) should be recorded in another note at foot of the cash book.
12. Cash book should have their pages machine-numbered. As far as possible, no lines should be left blank, but if any space on a page of the cash book has to be left blank owing to the whole of other page of the same folio being written up completely a diagonal line should be drawn to cancel the blank space so that it may not be possible to make any subsequent entries therein, Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make any entries between two rules lines or to make any additions to or interpolation between, entries already made such additions should be attested invariably by the dated initials of the disbursing officers.

In addition to the above, the instructions contained in para 165, and 167 of A.P Public works accounts code are given below for guidance.

## CASH BOOK

Para 165 : The disbursing officer is required to check all the entries in cash book as soon as possible after the date of their occurrence, and he should initial the book, dating his initials after the last entry checked. The Cash book should be signed by him at the end of the month and such signature should be understood as fixing responsibility for all the entries of the month inclusive of the closing balance.

The following is the memorandum of some of the more important points of the verification. :-

The disbursing officer should :

1. Compare each entry of payment with the gross amount chargeable as shown in the connected voucher, seeing, at the same time that it bears (i) a payment order recorded by himself or the division officer, and (ii) the certificate of disbursement signed by himself or an authorised subordinate, and ticking off each voucher as it is passed.
2. See, whilst examining the postings of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of account or work to which the payment relates) are posted as receipts on the receipt side of the cash book.
3. Verify the totalling of the cash book or have this done by some principal subordinate (other than the writer of the cash book) who should initial (and date) it as correct, and
4. Verify the total of the posting in the Bank or Treasury column on the payment side by reference to the memorandum recorded by himself on reverse of the counterfoils of cheques.

Para 167 : Whenever on the content of the cash chest being counted the balance as per cash book is found to be incorrect the procedure of rectification in Article 83 of the Andhra Pradesh Accounts Code vol.III should be followed. The administrative action to be taken on the occurrence of a deficiency must depend on the nature of each case.



Cash book extracts have to be submitted to division once in a month and the cash book has to be closed six days before the closure of the month and extracts sent within 3 days along with vouchers for check in Division office.

The entries are to be checked by the Deputy Executive Engineer as per instructions contained in para 165 and 167. The totals of the cash are to be checked by a person other than the cash book writer and the corrections initialled.

Any rectifications pointed in division office while scrutiny is to be carried out in the original cash book by the Deputy Executive Engineer with his dated initials, quoting the division reference for such corrections.,

Note.1 : The totals of the Cash column on both sides of the copy of the sub-divisional cash book should be expressed in words in the sub-divisional officers own hand in token of his having satisfied himself that it is true and correct in all respects.

(Under Article 205 of Andhra Pradesh Accounts Code Vol.III)

## 2. **SUBSIDIARY CASH BOOK**

Subsidiary cash book is maintain for the realisation and remittance of sales tax collected by this department by cash in a separate cash book.

### **CASH BOOK**

#### **ILLUSTRATION**

Post the following transactions in the cash book of division "A" for the month of September, 1987 and close it indicating the classification in each case.

1.9.87 Opening balance.

- i. Cash in chest Rs. 300/- (ii) Revenue stamps Rs. 10/-.
- iii. imprest with sub-divnl. office 'B' Rs. 350/-
- iv. Temporary Advance with the Sub Divisional Officer "c" for payment to workcharged establishment in connection with the construction of a residence for the District Magistrate Rs. 750/-

2.9.87

Remitted into treasury Rs. 125.00.

5.9.87

Sub-divnl. officer 'C' rendered Temporary Advance accounts to the Executive Engineer by sending paid vouchers for Rs. 700/- and returning cash Rs. 50/-.

7.9.87

Released sale proceeds of trees in the compound of the inspection Bungalow and remitted into Treasury Rs. 250/-.

9.9.87.

Paid contractor 'X' by cheque No. 15/00293 for repairs to an inspection bungalow after deduction from the bill of (1) Rs. 200/- on account of Security deposit, (2) Rs. 250/- on account of cement supplied to him for the work and (3) Rs. 25/- on account of hire charges of spades supplied to him Rs. 1525/- (Net)

20.9.87

Sub-divl office 'B' submitted his imprest account showing an expenditure of Rs. 400/- (Rupees 300/- on Muster Roll for payment of labourers engaged on repairs to road roller. The imprest was recouped by the Executive Engineer enhancing it to Rs. 600/-

24.9.87

Contractor 'X' returned the cheque for Rs. 1,525/- drawn on 9.9.87 and asked for a cheque on a different Treasury. The Executive Engineer complied with his request by drawl of cheque No. 20/00395.

25.9.87

Draw cheque No. 17/0099 for Rs. 5000/- in favour of contractor 'B' in lieu of the lost cheque No. 17/0052 for supply of bricks.

27.9.87

Made local purchase of stationery for writing muster rolls : Rs. 25/-

30.9.87

Cash found surplus of count : Rs. 15/-

Ans. **DETAILS OF OPENING BALANCE :**

1. Cash in chest Rs.	300/-	}	310
Revenue Stamps	10/-		
2. Imprest with S.D.O 'B'.			550
3. Temporary Advance with S.D.O. (C)			750
Total Rs.			1,610.00

### 3. PREPARATION OF SUB-DIVISIONAL ACCOUNTS AND TRANSACTIONS TO BE SENT TO EXECUTIVE ENGINEER

As per Art. 205 of Andhra Pradesh Accounts Code vol.III, arrangements should be made under the orders of the Divisional Engineer for the despatch of the sub-divnl. returns mentioned below to the divisional office on such dates as may render possible the compilation of the monthly or other periodical accounts of the division on the due dates.

#### ONCE IN A MONTH

- Copies of the cash book (supported by vouchers) (Cash book has to be closed before six days from the last date of month)
- Abstract of stock receipt and issues in Form PWA.

5&6 supported by receipted  
invoices or other vouchers  
and extract of stock Register

- c. Work Abstract for each work in progress in connection with which there was transaction during the month within three days of the date on which the accounts of a month are closed
- d. Transfer entry orders form PWA 7 relating to the accounts of the month other than those proposed from time to time & transmitted separately.
- e. Such other returns as may be necessary for the completion of accounts required to be sent to A.G. (ie) Receipt and charges statement etc.

In addition the Deputy Executive Engineer should submit to the Divisional office The following returns on Date indicated against each (L.R. under Art. No. 205 of Andhra Pradesh Accounts Code vol.III)

1. Accounts of receipt & issue of T&P (form PWA. I & II) supported by necessary voucher and acknowledgements with in 3 days of the date on which the account of a month are enclosed.
2. A certificate regarding scrutiny of the M.A.S. (materials at site) accounts on minor works and repairs. Between 10th and 15th of the following month.
3. Statement of receipts and issue and balances of road metal (form PWA IV.) Monthly within a fortnight of the submission of the monthly accounts.

- |  |  |
|--|--|
| 4. Rent recoveries   | Monthly                                  |
| 5. Balance return stock  | Half yearly 1st July 15th<br>January.    |
| 6. Register of tools & Plant<br>(form PWA. III.)                           | Yearly on or before the 15th<br>October. |
| 7. Report of verification of stores<br>including materials at site of work | Immediately after each<br>verification.  |

A covering letter in Form Public Works Accounts XXXVI should be sent to the Divisional officer, along with the returns specified.

A detailed list in Form Public Works Department XXXVII should be sent with all the works abstracts and petty works requisition. The M.A.S. accounts in Form Public Works Accounts XXV. or XXVI should also be sent with works abstract when necessary.

## 4. WORK ABSTRACT.

### General

An account of all transactions relating to work during a month whether in receipt of cash, stock or other charges should be prepared in work abstract.

Form Public Works Accounts 10 for Major works and in form PWA 11 for minor works.

Generally one work abstract is to be prepared for each working estimate. However if the estimate is so large and divided into several sub works separate work abstract may have to be prepared for each sub-work provided in the main estimate.

In major work abstracts, sub head war details are to be furnished.

In lumpsum contract, the expenditure need not be booked by sub heads if all the charges represent nothing but payment on a lump sum contract (sub para (d) under Art. 135 Andhra Pradesh Accounts Code Vol.III) But other subhead which do not fall within the lump sum contract (viz) materials at site (receipt, issues) Contingencies, quality control stores shed, land acquisition charges

suspense heads, contractors advance payment, other transaction and other final charges sub estimates in the main estimate are to be exhibited in the work abstract individually in sub heads.

While posting the work abstract in sub division due care has to be taken First the form may be read out and understood. In sub division the work abstract should be posted day by day from the cash book and the connected bills of contractors suppliers, cash refunds and readjustments of final charges being posted as minus entries. At the end of the month stock and adjustment transaction should be added and in the detailed statements provided for, for the purpose (last page) quantities or work executed should be posted.

These postings of stock and adjustment transaction may if preferred, be done entirely in the Division office.

All postings in sub-division office should be made in black ink and Postings and corrections made in division office in red ink.

Recoveries of Expenditure, all recoveries which may be taken as reduction of expenditure on works in progress should be credited to a special sub head in these accounts.

Monthly transactions posted under several sub heads are to be brought down and totalled. Both horizontal and vertical total should tally. Every entry should be clear (ie) if contractor's bills, CB vr. No. No. of that particular bill etc., if supply bills are paid the name of materials quantity etc., are to be furnished.

Regarding minor works, abstract details payments are to be noted as in the case of Major work abstract but not sub head war only the contractors debits / credits are to be exhibited clearly and other charges shown in final charges column and total column.

Work abstract is the basic record for the expenditure incurred on each work for taking the correct expenditure for preparation of completion report. The materials column (both receipts and issues) should tally with the figures in the cost column of Major 7F accounts (Materials receipts & issues). Further the advance payment and O.T. column of the work abstract should tally with contractors particular

work, closing balance in the contractor's Ledger. The sub-division Assistant/ Divisional accounts have to verify whether these figures tally with each other before closing work Register / Ledger etc.

Transfer Entry Order

## **5. PREPARATION OF T.E.OS AND MAINTENANCE OF T.E.O. REGISTER TRANSFER ENTRY ORDERS.**

Transfer entry orders (ie) entries intended to transfer an item (receipt or charges) from the account of a work in progress or of a regular head of account to the account of another work or head, should be made.

1. In order to correct error of classification in the original account.
2. In order to adjust by debit or credit to proper head of account or work.
3. In order to bring to account certain classes of transaction which do not pass through the cash book or stock account.
  - i. For credit to Public Works Deposit on account of balance due to the contractors on closed accounts.
  - ii. For credit to Revenue heads on accounts of Revenue not recovered in cash.
  - iii. For original debit or credit to remittance heads, based on transactions not appearing in cash or stock accounts (viz) transfer of tools and plant to another division, department or Government when the value is recoverable from them.
  - iv. In order to respond to a remittance transaction and used by the A.G. or direct by the Division or department concerned if the corresponding debit or credit to the remittance head has not appeared already in the accounts.

Transfer entry order should be prepared in Form Public Works Accounts 7 in triplicate by using carbon paper.

In addition the following points are to be borne in mind in preparing T.E.Os both at section and sub-division levels.

- a. For transfer of material from one work to another the debit column of the T.E.O. alone has to be operated. The works from which materials are to be withdrawn are to be written serially with quantities and amounts as (Minus) as the costs were originally debited to those works and those debits are withdrawn no. The works for which materials are taken are to be written subsequently on the debit side as plus entries as now only those works are debited now for the materials transferred Hence, the total of the debit column of the T.E.O. should be NIL.

Both debit and credit column of the T.E.O. will be simultaneously operated only in the following cases. These are only a few illustrations.

1. Hire charges T.E.O. (1) Debit to work and credit revenue.
2. Treasury charges (L.A. Charges etc.) (ie) charge incurred by Treasury on behalf of this department.

Debit to work concerned Credit part. II (a).

3. Adjustment of Memo received from A.G. for the materials purchased through rate contracts.

Debit to work concerned or purchased and credit to (03) other remittance.

## **T.E.O. REGISTER**

All the T.E.Os prepared in sub-division and transmitted to Division should be entered in the Sub division in T.E.O. Register (Form PWA8). The T.E.O. is to be signed by the Sub-divisional officer and sent to division. After adjustment of the T.E.Os in divisional office the number of the T.E.O. of division may be got noted in the remarks column of the Register monthly.



**TRANSFER ENTRIES****ILLUSTRATION :-****POST THE FOLLOWING IN THE TRANSFER ENTRIES REGISTER.**

- i. Income tax of Rs. 75/- recovered in April 88 from a workcharged employee on the maintenance of a district road erroneously credited to the work during the month May be adjusted to the correct head - Rs. 75/-.
- ii. Departmental charges on deposit contribution works :-
 

a. for Establishment Rs.	2,800
b. Leave charges	200
c. Pensionary charges	300
d. Tools and Plant	300
e. Audit and accounts charges	200
- iii. Cement received from "Kesoram cement factory and issued direct to the work construction of a road bridge on capital outlay.  
Cement 3 Tons. at Rs. 1200/- Ton Rs. 3,600/-
- iv a. 500 bags of cement estimated cost 30,000 were received from Firm A in January 1988 for the work of construction of quarters forming part of commercial Irrigation project.
- b. The bill for supply amounting to Rs. 28,000 was received and paid in March, 1988.
- v. a. Debit advised by the A.G. in March of December 1987 in respect of payment of Rs. 17,500/- made for stores purchased for construction of road bridge on border in R&B Branch (b) The stores were actually received in the Month of March, 1998.  
Rs. 17,500/-

## 6. MEASUREMENT BOOK

Measurement book is the basic record for all payments made by this department for works except the Gang wages paid on Gang Books. Measurement books contain 25 pages or 50 pages or 100 pages.

All the M.Books belonging to a Division should be serially numbered under each category of 25,50, & 100 pages and the pages of each book machine numbered. A Register has to be maintained in form XVII in division. The Measurement Books will be issued to sub-division and in turn the Measurement Books are to be given to sections with the date of issue duly noted. Such Measurement Books register in PWA XVII is to be maintained in both the division and sub-division for the books given to the sub-division.

Generally the Assistant Engineer / Assistant Executive Engineer record measurements and submit them to Deputy Executive Engineer for checkmeasurements. In extra - ordinary circumstances, the Deputy Executive Engineer can also record measurement. Regarding record of measurements, code rules and other circular instructions are to be followed.

### CHECKMEASUREMENTS

The object of check-measurement is to detect errors in measurements and to prevent fraudulent entries. Check measurement should therefore, be conducted with discretion and method, those being selected which appear obviously incorrect or which would be most easily susceptible of fraud or which would most seriously alter the total amount of the bill, if inaccurate. The checkmeasuring officer should check as many items as are necessary to enable him to give the checkmeasurements certificate and take responsibility, for all the pages of measurements for which he gives such a certificate eventhough it has been only part of the measurements.

The Deputy Executive Engineer should necessarily checkmeasure before payment and in proper time in the following cases :-

- i. All final bills on running accounts.
- ii. All first and final bills.

- iii. Works which will not be susceptible of checkmeasurements after a certain stage (Viz) works in channel, river or tank beds, foundation which will be covered up etc.
- iv. In case of material obtained from firm or departmentally for use on works, when the cost of such materials purchased at a time is Rs. 500/- or less checkmeasurement is unnecessary. For labour Rs. 200/- above is to be checkmeasured or verified.

As per G.O.Ms.No. 1696, PWD, Dt. 26.11.74 the Deputy Executive Engineer are to checkmeasure the works as follows :-

Deputy Executive Engineer to check 50% of all the recorded measurements 75% of all the hidden items and items of high value and their checkmeasurement should cover 75% value of work.

When measurements are taken jointly by officers and subordinate the measurements should always be recorded and signed by the Sr. Officer, Measured in my presence furnished by a Deputy Executive Engineer cannot be accepted as Checkmeasurement certificate. It is incorrect to do so.

A Register of works / supplies to be checkmeasured by the Executive Engineer should be maintained by the Deputy Executive Engineer to watch that all bills that require checkmeasurement have been dealt with. The Register should contain such columns apart from the following information.

1. Serial Number.
2. Name of work/supplies.
3. Date of Measurement by the Assistant Engineer
4. Date of receipt of bill from the Assistant Engineer/Assistant Executive Engineer
5. Date of checkmeasurement.
6. Date of payment and cash book voucher number.
7. Reason for checkmeasurement not having been done before payment.
8. Remarks.

1. Circular Memorandum No. 5448/H/48-58, Dt. 12th May 1951 (Govt. of Madras) contains necessary instruction and reference on the subject of checkmeasurement. The circular reproduced below for ready reference.

(Subject : Works-Recording of measurement and check measurement in measurement books by subordinates and officers of the department. Prevention of fraudulent entries, certain instructions issued.)

A case has come to the notice of the Chief Engineer in which a section officer of this department had indulged in tampering with the measurements recorded in the measurement books after the measurements were check measured, by prefixing or suffixing certain figures, making "4" as 24" by adding "2" before the figure "4" etc.) in the entries in columns 2 to 9 of the measurement books.

2. Detailed instructions are found in paragraphs 293-297 and 309 of Andhra Pradesh Public Works Account Code, as well as in fly leaf of the measurement books regarding the proper recording of measurement, checkmeasurement and maintenance of the measurement books. These instructions should be strictly followed.
3. Scope for the tampering of measurements as indicated in paragraph - I above will arise on account of the following :-
  - i. If the entries contents or area column are not filled in ink.
  - ii. If the contents or area column is not filled before check measurement and is allowed to be filled after check measurement.
  - iii. If the progressive totals of the contents or area column at the foot of each page of the measurement book is not entered as required in instruction 8 on the fly leaf of Measurement Book.
  - iv. if the abstract of the total quantities was not prepared before submission of the books for measurement.

- v. If the correction in the book is not properly attested atleast at the time of recording checkmeasurement.
4. The following further instructions are issued to avoid tempering of the measurements of the kind referred to in paragraph - I above.
- i. As contemplated in paragraph 294 (g) Andhra Pradesh Public Works Accounts Code and as instructed 2 on the fly leaf of measurement books, all entries in measurement books, should always be made in ink or in indelible pencils. The entires in the contents or area column should however, always be made in ink.
  - ii. Before submission of the measurement books for checkmeasurement the contents or area column must be filled and the check measuring officer should as a rule, before he checkmeasures, see that the contents or area column is duly filled in ink by the officer who recorded the measurements.
  - iii. Instructions No. 7 on the fly of measurement books requires that no lines may be left blank and any lines not required should be carefully crossed out in ink. This should be strictly adhered to.
  - iv. With reference to paragraph 294 (f) of Andhra Pradesh Public Works Accounts code and instructions 7 on the fly leaf of Measurement Books the measuring officer must attest all corrections made by them while recording measurements etc., in the measurement books. The checkmeasuring officer, at the time of check measurement, in addition to attesting all the corrections made by him, should also attest all other corrections found in the measurement books and no correction should be left unattested by the check measurement officer, at the time of checkmeasurement.
  - v. The entries in contents or area column on each page of the measurement books relating to each distinct item of work should

be totalled along with the amount brought forward, if any and entered at the foot of the page as required in instructions 8 on the fly leaf of the measurement book. As contemplated in paragraph 294 (c) of Andhra Pradesh Public Works Accounts Code, a suitable abstract of the total quantities of each distinct item of work should be prepared by the measuring officer himself (ie. Assistant Engineer or Assistant Executive Engineer) following up the measurement without leaving blank sheets. Thereafter the measurement book must be submitted or despatched to the check measuring officer (ie., Deputy Executive Engineer) within three days of the measurements.

- vi. The Check measurement officer (ie. Deputy Executive Engineer ordinary) must after check measurement arrange to correct the contents according to the alterations in the measurements made during check measurements and carry out the correction in the abstract also duly attesting the corrections himself and there after only send the measurement book to the section officer for further action.

Deputy Executive Engineer should check atleast 50% of all the recorded measurements 75% of all the hidden items and items of high value and their check measurement should cover 75% of value of work.

The Deputy Executive Engineer has got unlimited powers of check measurement of work done.

Test check of N.M.R. by the Deputy Executive Engineer is a must when the aggregate payment in connection with a work is expected to exceed Rs. 1,000/-.

- vii. Paragraph 309 of Andhra Pradesh Public Works Accounts Code and instructions 14 on the fly leaf of measurement books require that the officer who signs the pay order should immediately on signing it, cross out every page containing the detailed

measurement of the work or supplies paid for by a diagonal red ink line. The Officer concerned should initial each such crossing.

- viii. The instructions mentioned above should be strictly followed.
  1. Checkmeasurement should be done within 21 days from the date of measurements.
  2. Deadmen Removal should be done within 15 days from the date of checkmeasurement of earth work

## **MAINTENANCE OF MEASUREMENT BOOK**

The Measurement books are to be kept under lock and key by the officer to whom the books are issued.

Whenever Measurement Book changes hands, even if it is only from one office to another situated in the same building, the receipt of the books should be acknowledged in writing by some responsible person.

The Measurement Books should be got reviewed by the Divisional Accountant regularly every month. After payment, for measurement recorded for the bill paid are to be crossed in Red ink by Diagonal lines. Entries for review with pages written and pages reviewed by Divisional Accountant has to be got attested by Divisional Accountant at the right hand side corner. Index has to be recorded in each book noting name of work and the correct pages recorded.

After completion of the Measurement Book even if the work is incomplete and the book is not required, the Measurement Book has to be sent to Division for temporary record. In case of finally completed Measurement Book which is no longer required for the section the book is to be sent to Division for permanent record with a certificate to the effect that "the Measurement Book is completed in all respects and no longer required and to be recorded."

## **STANDARD MEASUREMENT BOOK**

It is usual to maintain standard Measurement book of a building in order to facilitate the preparation of estimate for periodical repairs. It is also permissible

to utilise them for the purpose of preparing contractor's bills for such repairs, so that detailed measurement need not to be taken on each occasion.

Entries of measurement and abstract in these books should be recorded legibly in ink and certified by Deputy Executive Engineers. Any correction necessary should be attested by the Deputy Executive Engineers or Divisional Engineer.

These books maintained in Division should be numbered in an alphabetical series, so as to be readily distinguished from ordinary Measurement Books and entered, in Division office in Form Public Works Accounts XVII part II. The original standard Measurement Books should be kept in the personal custody of the Divisional Accountant. Certified copies of those books relating to works in charge of sub-division should be sent to them for personal custody. For the use of section officers, standard Measurement Books of each work copied in loose sheets and signed by Executive Engineer should be sent to section officer through the concerned Deputy Executive Engineers.

## **7. STORES**

### **STORE OF A SUB-DIVISION AND IN ALL SECTIONS UNDER THE CONTROL OF THE SUB-DIVISION**

The Deputy Executive Engineer will be responsible for all the Stores belonging to his sub-division. Subject to over all responsibility of the Deputy Executive Engineer the Assistant Engineer/Assistant Executive Engineer will be responsible for the store belonging to his section as well as the stores. Tools and plant and materials at site on any works which are under his direct charge.

The stores of this department are divided into the following classes (viz) (1) Stock of general stores (2) Tools and Plant (3) Road metal, (4) Materials charged direct to works.

In majority of divisions, the stores represent to 2 to 4 only as they do not have stock or general stores in Executive Divisional.

### **MATERIALS AT SITE ACCOUNTS**

Issue of material to works whether from stock or by purchase, or transfer or manufacture shall be divided into 2 classes.



1. Issue to contractors : Issue of material to contractors with whom agreements in respect of complete items of work, (i.e.) for both labour and materials have been executed.
2. Issues direct to works : Issues of materials when work is done departmentally or by contractor whose agreements are for labour only.

### **7.A.1. MAJOR 7F ACCOUNTS**

In case of Major works in which transactions relating to the materials at site are not likely to be heavy an account in Form. Public Works Accounts XXV should be maintained of all departmental material brought on, to the site of work from any of the sources, showing the sources and quantities of all receipts and of their issues to the work as the transactions occur. This account should be kept both by quantities and values in the case of works whose accounts are kept by sub-heads and only by quantities in other cases.

In case of Big schemes in which transactions relating to MAS are likely to be heavy, an annual register in Form Public Works Accounts XXVII is to be maintained in Divisions and the Sub-division officers and section officers are to give a continuous record of the receipts, issues, and balance of all materials for a particular work for all the months of a year. A monthly return in Form Public Works Accounts XXVI in duplicate should be prepared by the Section officer showing only those items of materials in which there are transactions in a month and sent to subdivisional office. One copy of the return will be retained in sub division for posting annual register and another copy sent to division for similar action.

Procedure for the preparation and check of the Major 7F Accounts.

1. All physical receipt of materials should be accounted for in the receipt column with the quantity in the same monthly account, whether cost is paid adjusted or received on loan.
2. The measurement book reference for the receipt recorded by the received should be furnished.
3. Godown charges if paid should also be accounted for in the receipt column quantity so as to tally with the work abstract. M.A.S. receipt

column, if there is no separate provision as godown charges in the sanctioned estimate.

4. If cost is adjusted in subsequent month the amount alone has to be noted in that month's Major 7F account without noting the quantity in quantity column as the quantity would have been accounted for in the monthly account when it was physically received. Necessary contra-reference in remarks column of the month in which cost is adjusted may have to be given furnishing the month in which the quantity was accounted for. Necessary contra reference in which the quantity is accounted for, may also be given in which the cost was adjusted simultaneously.
5. Transfer of material : Issues to other works or departments, divisions are to be accounted for in receipt column of quantity and not under issues and as minus receipts.
6. Materials issued to other works and division should be shown as (-) receipt as said above until the cost is adjusted. But these transfers with quantity should be noted in the remarks column with full details of quantity issued, to whom issued and month of issue.
7. If the quantity given as loan is recovered back the quantity column should not be operated. But while receiving back the loan entry should be noted in the remarks column of that monthly account about it.
8. If advance payments are made for materials the advance payment need not be noted in receipt side as the same is not accounted against M.A.S. col in the work abstract but accounted under a suspense head.
9. When materials are received for the advance payment made, the quantity received during that month is to be noted in quantity column without cost furnishing the T.E.O. through which cost, debited to M.A.S.
10. Issues to the work alone should find place in the Major 7F Monthly accounts, with U.S.R. No. USRs should be sent to division for ledgerisation in that month itself so that the M.A.S. column of work

abstract work Register (issues) tallies with the Major 7F account. In extra ordinary cases, the quantity may be shown as issues in that monthly account in the month in which the U.S.R. is ledgerised as the actual balance of the materials for that work has to tally with the Godown balance.

11. Issues should be supported with U.S.R. No and the amount column posted with reference to the agreement rates.
12. Departmental issues are to be furnished in issues column with quantity and amount furnishing the M.B. reference in which the issues are recorded.
13. When works are not having large number of items the Major 7F account may be maintained in Public Works Accounts XXV and the Deputy Executive Engineer may have to furnish the date of verification of stock every month with the certificates stipulated. If monthly (Major 7F) accounts are maintained in Public Works Accounts XXV. the annual register needn't be maintained.

### **7.A. 2. MINOR 7F ACCOUNTS**

Minor 7F accounts is to be maintained for repair works and minor works. The Assistant Engineer/Assistant Executive Engineer have to submit a monthly account of minor 7F in Public Works Accounts XXVIII form to sub division. The sub-divisional Officer has to record the same in a register in form of the annual Register in Public Works Accounts XXVIII after scrutiny of accounts rendered by the Assistant Engineer/Assistant Executive Engineer. After posting the annual register, the sub-divisional officer should forward a monthly certificate to the Executive Engineer to the effect that he has obtained from his section officers the account of M.A.S. of all minor works and repairs and scrutinised them. Regarding mechanical section minor 7F accounts is to be maintained for unserviceable worn out spares also as in the case of unserviceable bitumen drums, empty cement bags.

### **7.A. 3. ROAD METAL ACCOUNT : (LR.22 UNDER ART. 91 & 92 OF ANDHRA PRADESH ACCOUNTS CODE VOL.III)**

A road metal account is prepared and sent by Assistant Engineer/Assistant Executive Engineer in Public Works Accounts IV form and sent to Deputy

Executive Engineer monthly. The statement will show KM. by K.M. the receipt and disposal of each variety of metal such as 40mm, 50mm, Gravel 12mm chip etc., separately. Balance of materials should be shown whether there is any transaction or not in every month. This statement of Road metal received from Section Officer in loose sheets should be entered in a Register in sub-division and the loose sheets submitted to Division with Deputy Executive Engineer countersignature.

Used balance of Road Metal should be verified atleast once a year. Similar verification should be performed when the officer responsible for the balance of Road Metal is transferred.

## **7. B. ADEQUACY CONTROL OF MATERIALS**

Adequacy control of materials statement is only a monthly abstract of transaction taken place in Section. This statement has to be obtained from Section before 3rd of the succeeding month and sent to Division by 5th of the that month. The adequacy control statement is to be given with reference to each Godown. If this statement is to be properly filled up, (1) the Assistant Engineer/Assistant Executive Engineer has to submit Major/Minor 7F accounts, (2) the Godown has to be checked / inspected by Assistant Engineer / Assistant Executive Engineer and Deputy Executive Engineers periodically.

The Deputy Executive Engineer has to furnish his date of inspection of the Godown during the month under reference which automatically enforces proper control over the stores. Surprise checks help to curb pilferage by any subordinate. Therefore, it is very important return and proper importance may be attached to the return and to all the columns filled up without omission before submission to Executive Engineer who in turn has to submit the same to Superintending Engineer.

## **7. C. ANNUAL VERIFICATION OF STORES**

At the end of every financial year the stock of materials under Major 7F, Minor 7F and metal account are to be verified by the Deputy Executive Engineer with reference to the paper balance and actual balance and furnish remarks for the differences. If any shortage in the materials which could not be explained with

proper reasons, the cost of the store is to be kept under Misc. P.W. advance till reconciled by the officer concerned or recovery from the officers responsible (L.R. 22 under 92 of Andhra Pradesh Accounts Code vol.III).

## **8. GODOWN LOG BOOK**

The Godown Log Book is to be maintained by Section officers. The Deputy Executive Engineer is having over all control of the stores in the sub-division. So without his instructions materials should not be given to the contractors by Section officers in normal course. The Deputy Executive Engineer has to check the Godowns frequently and verify the monthly Major 7F and minor 7F accounts to cross check the correctness of accounts and to know whether any pilferage has taken place. Godown Log Book is to be maintained for each Godown separately.

## **9. FORTNIGHTLY LOG REPORTS FOR PLANTS**

As per rule the Deputy Executive Engineers are to prepare the F.N.L.Rs in form Public Works Accounts XV 7 (b) in triplicate based on the Daily Log Sheets of each plant received from Section and send one copy to the Divisional Officer within one week of the closure of fortnight and another copy direct to the Superintending Engineer.

A statement of dues recoverable from each contractor, departmental work or other parties has to be prepared and indicated in it. The total days of work, hours of work and consumption of fuel are to be furnished as further details.

Thus it will reveal the receipt of revenue earned and expenditure incurred by that plant during that fortnight.

## **10. MONTHLY TOOLS & PLANT, RECEIPT & ISSUES RETURN.**

Tools and Plants Monthly Accounts :

Tools and Plants of a division are of two kinds (viz)

- a. General or ordinary Tools and Plants (ie) those required for the general purpose or use of the Division.
- b. Special Tools and Plant (ie.) those required not for general use but for a special work.

The cost of the supply Repairs and carriages, of general or ordinary tools and plant is charged to the Minor Head of Tools and Plant whereas the similar charges for special tools and plant is charged to concerned work estimate. In both cases, the purchase of Tools and Plant should be charged to the estimates prepared and sanctioned for that purpose. In both cases, Numerical Account of Articles should be kept in accordance with the following rules. A separate set of account is to be maintained in each section, sub division and one in the division office for Tools and Plant.

Numerical Account for Tools and Plant.

### **A. RECEIPTS**

All articles received should be examined and counted when delivery is taken and the transaction posted in the account of Receipt of Tools and Plant Form No. PWA 1. In case of purchase the record of the detailed account should be kept in Measurement book and the particulars furnished in appropriate column of the register.

### **B. ISSUES**

All transaction of issues (including lent to contractors or sent to other sub divisions, sections etc.) should be posted in P.W.A. II. Both receipts and issues account for the transaction of each month should be prepared and sent by sub divisional officer without delay.

## **11. REGISTER OF TOOLS AND PLANT**

A consolidated account of the receipts and issues and balance of tools and plant should be maintained in the Section for reference and in sub-division in Form PWA III. (Register of Tools and Plant.)

This account should be in three parts (viz.)

- |           |  |
|-----------|--|
| Part. I   | Articles in hand.                      |
| Part. II  | Articles temporarily lent or sent out. |
| Part. III | Shortages awaiting adjustment.         |

Part. 1 : Articles should be grouped under the prescribed sub-heads such as .....

1. Scientific instruments and drawing materials.
2. Plant and Machinery
3. Tools
4. Navigation Plant.
5. Camp equipments.
6. Livestock, and
7. Office furniture.

Part. II : In part II the entries should be made in a separate contractor or other person to whom the articles are lent or sent out for repairs etc.

Part. III. Is brought into use only if any shortages come to notice.

## **VERIFICATION**

During verification if any articles is found deficient, a note of the deficiency should be made in Red ink in the Account of issues in PWA II Form with out making any entries in quantity column so that the article may continue to be borne in the accounts of Tools and Plant, the loss is adjusted by a recovery or a sanction of write off. The deficiencies should be registered in Part. III of the Register under "DEBITS" and their clearance watched. Articles found surplus should be treated as receipt and accounted for in PWA Form I and part I of the Register without any further action.

## **12. PURCHASE ACCOUNT / REGISTERS OF TRANSFERS AWAITED**

The Deputy Executive Engineer as and when purchase bills are received or purchase account received from the Assistant Engineer/Assistant Executive Engineer whichever is earlier, record it in a Register at sub-division level and then take extract from it and send it to division duly filling up date of measurements / checkmeasurements etc., He will group the payments made in that month for the purchases made and note it in the register. The extract of (Purchase) R.T.A. Register should be sent to the division office within 3 days from the date of closing of monthly account (as per Articles 205 of APAC. Vol.III)

## 13. REVENUE

Revenue Receipts :

Revenue receipts are classified as follows :

- a. Revenue from Misc. properties such as the sale or right to enjoy the usufructs of Avenue and other trees.
- b. Rent of building and lands.
- c. Rent of freights of boats and other floating plants.
- d. Fees and recoveries for services rendered.
- e. Fines and penalties.
- f. Tolls on Bridges and Roads.
- g. Receipts from encroachments.
- h. Other Misc. items such as hire of tools and plant. Sale of dead and wind fallen trees, sale of unserviceable articles.

The Assistant Engineer/Assistant Executive Engineer/Deputy Executive Engineer are responsible for the collection of any moneys due to Government and see that demands are made at once as payments before due. For any failure, officers will have to remit the default amounts from their account.

Every Deputy Executive Engineer should watch closely the progress of the realisation of revenues under his control and check the recoveries made against the demands.

The Sub-divisional officer (ie) Deputy Executive Engineer primarily and the Divisional Accountant secondarily will be held personally responsible for losses if any, in realising the Government Revenue due to failure to observe the rules and procedures.

## 14. BILLS

The authorised form of bills in the Department are :

1. First and final bill.
2. Running Account bill-C.
3. Lump sum contract bill.



#### 4. Hand Receipt.

First & Final bill should be used for making payments both to contractors work and to supplies when a simple payment is made for a job or contract (ie) on its completion.

Running Accounts Bill - C, This form is used both for contracts for works executed on the piece work (k2) system and for contracts for supplies. It is intended to be used for contracts for works when only on account payment are made. It is not to be used if an advance payment is to be made.

Lump sum contract bill. This form of bills are used for payments in connection with contracts based on the Lump sum tender system.

In short in our department for works entrusted on nominations and piece works agreements executed running account-C form is being used, for works entrusted on Tender and L.S. agreements, running account bill Form XXI & XXII are used.

Hand receipt. This is a simple form of voucher intended to used for all miscellaneous payments and advance for which one of other forms is suitable.

The hand receipt form of bill can be used for (i) Refunding PW deposits amounts, (ii) Paying unpaid wages of labourers and work charged establishment; (iii) T.A.bills of workcharged establishment (iv) Refunds of revenue (v) Rent due to the private owners by the department for buildings hired to the department for non-residential purposes and any other fixed charges.

### **PREPARATION, EXAMINATION OF BILLS FOR PAYMENT**

(Para 306 to 314 of Andhra Pradesh Public Works Accounts Code)

Bills are to be prepared by the Sub-divisional officers. But generally the Assistant Engineer/Assistant Executive Engineer are preparing the bills to assist the Deputy Executive Engineer.

Before preparing the contractor's bill, the Deputy Executive Engineer should scrutinize the calculations of contents or area. The rates allowed as per agreement should be entered or verified by the Deputy Executive Engineer in the abstract of measurements and bill prepared. Before signing the bill the

Deputy Executive Engineer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that the calculations have been checked arithmetically. In running account bills, it should be compared with previous bill. Recoveries for the department materials issued, hire charges for plants lent, quality control test charges etc. are to be clearly noted in the abstract bill.

While preparing or scrutinizing bill in sub-division the following are to be checked.

1. Name of work
2. Estimate Amount
3. Sanction authority (ie) D.R.No. / C.R.No. / C.E. No.
4. Agreement No.
5. Date of commencement of work
6. Agreement time.
7. Date of Measurement.
8. Date of bill
9. Date of checkmeasurement for all measurements.
10. Date of receipt of bill in sub-division.
11. Whether the agreement is in currency.
12. If not, whether extension of time application received and submitted to Divisional Engineer.
13. Whether extension of time has been granted.
14. Whether all the times in the Bill have been covered with proper sanction and agreement.
15. If not, what action has been taken for covering the deviation with work slip or Revised estimate.
16. Whether any departmental materials were issued to the contractors and if so proper U.S.Rs. obtained and sent to Division for Ledgerisation.

17. Whether recoveries proposed in the bill for such issue of departmental materials.
18. Whether recoveries for departmental T&P lent, proposed in the bill.
19. Whether penal recoveries if any, and quality control test charges if any have been proposed for recovery.

In respect of works executed for which payment is to be made on volume and level basis the following are to be seen.

1. Initial levels of the road has to be recorded and got accepted by the contractors or his technical assistant, duly authorised by him.
2. Before taking measurements for Metal collection sieve test has to be conducted. Verify whether the collection of materials is within permissible limits.
3. Before taking measurements for sand, bulkage test has to be conducted and measurement taken and proportionate deduction made from the quality of sand collections.
4. For each layer of W.B.M. spreading, sand gravel Mix, levels are to be recorded and payment has to be made on level and volume basis.

## **CONTRACTOR'S LEDGER**

### **ILLUSTRATION :**

Post the Contractor's Ledger from the following transactions and close the ledger.

- i. Opening Balance :-
  - a Rs. 1800/- due to the contractor on account of 5% security with held from his first running account bill for work "A".  
(The Amount was adjusted in the second running account Bill)
  - b Rs. 1380/- due from the contractor for materials issued to him for work "A".  
(This amount was also adjusted in the second running account Bill)

- ii Second running Account bill for work "A" work done upto date Rs. 66,000/-  
- security deposit at 10% was deducted.
- iii Third and Final bill for work "A".  
Work done and measured since previous bill Rs. 42,000/-  
Rs. 800/- were recovered from the contractor as hire charges for machinery  
lent to him.
- iv Cash received from the contractor on account of E.M.D. for work "B" Rs.  
1200/-  
Steel valued Rs. 3,000/- issued to the contractor for use on work "B".
- vi First bill on running account for Rs. 75,000/-
- vii Fine for delay in completion of certain items of work "B" Rs. 100/-
- viii Fine for bad work under certain items in work "B" Rs. 200/-

### WORK ABSTRACT - A.

Illustration :- Post the following transactions in the works abstract of a major work "A".

		<b>Estimate Amount</b>	<b>Expenditure end of 5/87</b>
1.	Earth work	6,000	5,000
2.	Brick work	25,000	17,500
3.	Cement concrete	35,000	15,000
4.	Plastering	14,000	--
5.	Wood works	17,000	6,000
6.	Materials	30,000	10,000
7.	Advance payment	--	5,000
8.	Other Transactions	--	1,000

- i) Paid advance to the land  
Acquisition officer for Rs. 8,900  
land acquired
- ii) Issued wood from stock 400 Cft.
- a. Issue rate Rs. 10/- per Cft.  
b. Storage Rs. 1/=  
c. Cartage charges Rs. 175/-.
- iii) Amount paid on Muster Rolls Rs. 3,800/- out of which Rs. 200 were unpaid. Details are as follows :
- i. Earth work Rs. 500/-  
ii. Brick work Rs. 3000/-  
iii. Wood work Rs. 300/-
- iv. Paid work charged bill for Rs. 1800/- unpaid wages Rs. 150/-.
- v. Supplied cement from stock to contractor X
- |                      |              |
|----------------------|--------------|
| Quantity             | 200 bags.    |
| Agreement rate @ Rs. | 30 per bag.  |
| Issue rate @ Rs.     | 32/- per bag |
| Storage @ Rs.        | 1/- per bag  |
- vi. Paid second running account bill of contractor X.
- |                 |     |          |
|-----------------|-----|----------|
| Earth work      | Rs. | 1,000/-  |
| Brick work      | Rs. | 5,000/-  |
| Cement concrete | Rs. | 10,000/- |

Cost of materials recovered.

- i. Cement 150 bags.
- ii. Security deposit 10%

## GENERAL

### DON'T

1. Do not start any work without sanctioned estimate and agreement unless it is emergent like flood, famine and drought works.
2. Do not checkmeasure a measurement without the contents column duly filled up and totalled for each page.
3. Do not entrust any additional item of work or additional quantity without proper written orders of higher authorities.
4. Do not pass a bill without proper agreement and Additional quantities covered by proper sanctioned work slip or revised estimate.
5. Do not send the measurement book after checkmeasurement to subordinates to prepare bills. Only with bills measurement should be obtained for final set of checkmeasurement.
6. Do not issue departmental materials to contractor far in advance or over and above and the required quantity for programmed works.
7. Do not pass company bills or Labour charges at sub-division.
8. Donot pass godown rent bills at sub-division.
9. Donot countersign T.E.O. without actually receiving the materials at Godown.
10. Do not allow contractors to take materials direct from suppliers by authorising them to take delivery from factories.
11. Do not store departmental materials in contractor's Godown and do not issue any material without obtaining acknowledgement.
12. Do not store materials in another section's godown.

13. Do not allow the departmental vehicles to be kept idle unnecessarily for the sake of pressing a contractor to start the work.
14. Do not fail to check the Godown frequently and record your certificate of verification.
15. Do not allow issue of materials from godown to other sub-division, division without the orders of the Executive Engineer and without proper acknowledgement from the consignees.
16. Do not pay workcharged establishment for the month of March in March itself.
17. Do not draw cheques in the end of March and deposit them in cash book.
18. Do not sign a cheque without personally verifying the amount of pass order both in words and numericals and signature in pass order. Also do not sign blank cheques and keep them in cash cheque.
19. Do not fail to check the stores, (ie, Materials Roadmetal, office tools and plant, scientific instruments) when there is a change in officers at section and sub-division level.

## **15. LIST OF IMPORTANT ACCOUNT RECORDS AND ACCOUNT REGISTERS TO BE MAINTAINED BY SUB-DIVISIONAL OFFICERS.**

### **I CASH ACCOUNTS**

1. Cash book (PWA1).
2. Temporary advance account of the sub-divisional officer. (PWA 3).
3. Register of Misc. recoveries
4. Register of undisbursed wages of work charged establishment.
5. Register of cheque and receipts books.
6. Register of Misc. sanction
7. Treasury remittance book.

8. Register of service postage stamps.
9. Register of Triple cash balance report.
10. Register of issue of imprest amounts.
11. Register of permanent advance.
12. Register of issue of temporary advance amount.
13. Register of cheque memo.

## **II. PUBLIC WORKS ACCOUNTS**

14. Register of works bills.
15. Register of firm bills.
16. Omnibus T.E.O. (O.T.R.O) (PWA 8)
17. Register of stock receipts and stock issues.
18. Work abstract (Major & Minor)
19. Register of check measurements by S.D.O.
20. Register of M.Books. (PWA XXVII)
21. Register of L.F. Books. (PPWA XXVII)
22. Register of increments of the workcharged establishment
23. Contractors ledger.
24. Register of duplicate keys and locks.
25. Annual register of major materials at site account. (PWA XXVI)
26. Annual register of minor materials at site account. (PWA XXVII)
27. Annual register of tools and plant articles.
28. Register of service rolls of workcharged establishment.
29. Casual leave register of workcharged establishment.
30. Register of incumbents of workcharged establishment.
31. File of yearly and periodical reports of verification of (i) stock materials  
ii. materials at site (iii) Tools and Plant articles.
32. Register of registers.



33. Register of files
34. Register of Distribution of T.&P.
35. Register of compliance of indents.
36. Register of N.M.Rs.
37. Register of stationery articles.
38. Register of Library books.
39. Register of Revenue realised.
40. Register of C.S.S. account.
41. Register of A.G. memos.
42. Register of Registered contractors.

### **III. TECHNICAL**

43. Register of sanctioned estimate.
44. Register of agreement.
45. Register of tenders.
46. Schedule of rates
47. Register of plans.

## **16. RETURNS TO BE SUBMITTED BY SUB-DIVISION.**

1. Monthly abstract of stock receipts an stock issues.
2. Cash book.
3. Check measurement done by Executive Engineer & Superintending Engineer
4. Statement showing the quantities and values of materials used in Major works.
5. Monthly accounts of receipts and issues of Tools & Plants.
6. Half-yearly balance return of stock
7. Half-yearly list of surplus stores.
8. Annual certificate of balance.
9. Progress report on works.

## SECTION - III

# RESPONSIBILITIES AND DUTIES OF EXECUTIVE ENGINEER

### 1. CASH BOOK

Cash book writing maintenance, closing etc., are dealt with in Andhra Pradesh Accounts Code vol.III Art. 80 and Andhra Pradesh Public Works Accounts Code para 161 and 163. This has been dealt with in detail in sub-divn. level on accounts. Hence, it is not elaborated here. Sub-division. Level pages may be referred.

However, in Division, Cash book is kept open from first to last day of the month. Normally, cheques for contractors are to be issued from the date of closure of sub-division accounts to last day of the month in Division office. On special requests from the contractors and with orders of the Executive Engineer, after making necessary entries in the register maintained in division office cheques are drawn even from first.

The Divisional accounts officer has to check and initial each and every entry in division cash book as and when taken place as a token of having properly checked the classification of receipts and charges exercised by him as per latest instructions.

All the entries on the recorder side must be initialled by the divisional officers in token of having verified them in addition to furnish the closing certificate.

### 2. POSTING AND CLOSING OF TRANSFER ENTRY REGISTER.

The necessity and method of preparation of transfer entry order are dealt with in detail in section and sub-division level.

Hence, in these paras, the items to be checked at Division level before admitting and adjusting the transfer entry orders in the Division accounts are furnished.

- a.
  - i. In case of transfer of materials from one work to another, it is to be verified whether the proforma prescribed is properly filled up without omission.
  - ii. Fictitious Transfer Entry should not be admitted.
  - iii. The need for transfer of materials is to be examined so that the transfer of materials should not be for the sake of spending the grant on one side and to reduce the expenditure from another work.
- b. It is also to be verified at division level the transfer entry orders are properly prepared i.e., in case of transfer of materials and rectification of errors etc., are operated on debit side only by plus and minus debits without operating credit sides.

The transfer Entry Register : so to say is the cash book of the Divisional Accounts Officer and hence the Divisional Accounts Officer should see the entries in TE. register entry order war and initial each entry after verifying the head of account and transaction. At the end of the month, the transfer entry register is to be totalled and head war tally sheets prepared as done in the cash books. At the end of all entries in the Transfer entry Register both the Divisional Accounts Officer and Executive Engineer have to sign for the total of the month.

In March supplemental accounts, a consolidated T.E.O regarding the lapsed amounts of the deposit account and the purchase account shall be credited to revenue.

### **3. POSTING AND CLOSING OF WORK ABSTRACT IN DIVISION :**

Work Abstracts are prepared in sub-division in two forms (viz.) Public Works Accounts II for major works an minor works repairs works respectively. But even for minor works, if the sanctioning authority or the S.E. directs, that Accounts for the minor works are to be maintained in Public Works Accounts 10 i.e. sub head war the work abstract has to be maintained in Public Works Accounts 10 (vide) Lr. 2 with Art. 134 of Andhra Pradesh Accounts Code vol.III). All entries in sub-division. will be made in Black ink and entries in Division and corrections are to be made in Red ink (note 2 under Art 140 of Andhra Pradesh Accounts Code Vol.III).

Posting of stock and adjustment transaction may, if preferred, be done entirely in division office.

The transfer entry orders and divisional cash transaction are made in work abstract in Division distinctly and then totalled to arrive at the total debit to that particular estimate during that month.

The kind of work Abstract i.e, Major work abstract and minor work abstract and whether subject war posting is to be done etc., are dealt with in detail in sub-division notes.

Before writing up the schedule of works expenditure for that month, work abstract are to be completely filled up, duly bringing forward the expenditure to end of previous month and entries in the work register have also to be completed with reference to work abstract. A certificate to this effect is to be furnished in the schedule of work expenditure.

In the work abstract, the contractors accounts i.e., Advance payment and other transactions are to be verified with those of the entries in the contractors ledger balance. Also the contractor closing balance should distinctly be posted in the Front page of work abstract "B" and on the last page of work abstract "A" which should agree to the balance arrived at in the Ledger. So, also the materials at the site balance to be arrived as debit for receipt of materials and credit for issue of materials corresponding entries for issue of materials as plus entries in contractor's ledger other transaction of work abstract should be made.

The Executive Engineer shall make a note of check measurement and progress of work and sign it. The totals are brought forward to the works Register sub-headwar.

#### **4. POSTING OF MAJOR WORK REGISTER : (Para 368 to 370 - Andhra Pradesh Public Works Accounts Code.)**

Major work Register is to be maintained in Division office in Form PAC (PNA) 12. The Register should contain all items in the sanctioned estimate i.e. the estimate provision should be posted sub-headwar besides columns for materials receipt, issues contractors advance payment, contractors other transaction

labour etc., while posting the monthly transaction in the Register, the SDT No. of the month may be noted in the register in margin for verification of expenditure on a later date. The name of contractor may also be noted at the top of advance payment and other transactions columns for verification with ledger. For lumpsum contracts the expenditure need not be posted sub head war for items contemplated in the contract as the expenditure noted under advance payment comprises all these items. The rest of the items such as Godowns Rent. P.S. charges quality control charges, land acquisition charges, lumpsum provision, for culverts etc. are to be posted sub headwar. Suspense heads for advance payment to materials are to be posted clearly.

Regarding minor work register sub-headwar postings, are not required. But the SDT no, should be posted in the margin. The contractors name may be entered at the Top, contractor's advance payment and other transactions may be noted distinctly in suspense column.

Both the registers should be posted monthly and put up to the Executive Engineer for his perusal and signature without fail.

### **CHECKING SUB DIVISION ACCOUNTS AND DIVISION CASH BOOK AND TRANSFER ENTRY REGISTER.**

As soon as the sub-division cash book or cash book extract received in Division along with the supporting paid vouchers with receipts and expenditure statement in Division office vide Article 205 of Andhra Pradesh Accounts Code Vol.III the Assistant, who is auditing the sub-division accounts should check the work abstracts received from sub-division with the receipt and expenditure statement and prepare a tally sheet by himself voucher war and headwar to check the correctness of tally sheets sent by the Deputy Executive Engineer and the expenditure figures. The Division office cash book and transfer entry register are closed and tally sheet prepared voucher war for preparation of expenditure and receipt statement for that month for compiling the monthly account for all the transactions taken place in that month in that division both in division and sub-division.

The Division Accounts Officer should check the head of account and name of work etc., for ensuring the correctness of the classification.

## **5. COMPILATION OF MONTHLY ACCOUNT IN DIVISION OFFICE**

Compilation of Accounts in Division is that, all transactions of the division and all sub-divns. under its control recorded in the initial accounts of cash stock and in the transfer entry register are posted directly from those sources in one or other schedules and arrive at the actual total transaction of expenditure and receipts of the division for a particular month. The compilation is the basic record for the preparation of all other accounts, schedules, schedule dockets etc., (Art. 208 of Andhra Pradesh Accounts Code Vol.III).

The compilation Register will be of two parts viz receipt and payment side. The Register is to be opened based on the head of account in the classified abstract approved and communicated by audit office then and there.

The account so compiled is only from all the transaction taken place at division and sub-divn., levels and hence such compiled account is the basic record for transaction of other accounts, documents and schedule noted below.

1. Monthly Account.
2. Schedule of Revenue Realized and Refund of Revenue.
3. Classified Abstract.
4. Schedule of work expenditure.
5. Schedule of Miscellaneous PW Advances.
6. Schedule of deposits.
7. Schedule of credits to suspense account.
8. Schedule of debits to suspense Account.
9. Schedule of Adjusting Account between central & State.
10. Schedule of credit / debit to Misc. Head of accounts (family benefit schemes with details of name etc. )
11. Statement of remittance made into S.B.I. / Sub.Treasury/Treasury

12. Schedule of Docket with Voucher and TEO's due to audit.
13. Schedule of deposit works.
14. Schedule of settlement with Treasuries (detailed instructions in a separate chapter)
15. Other schedules for which expenditure incurred during the month such as income tax etc.

## 6. TRANSMISSION OF ACCOUNTS AND ACCOUNTS DOCUMENTS TO ACCOUNTANT GENERAL A.P. HYDERABAD WITH THEIR DUE DATE

The following account documents are due from Div. to Accountant General Andhra Pradesh, Hyderabad the dates fixed by the Accountant General Andhra Pradesh Hyderabad in consultation with Divisional officer vide para 567 of Andhra Pradesh Public Works Accounts code.

		<u>Due date</u>
1.	Monthly accounts	5th of succeeding month.
2.	Classified abstract (both receipt and charges.)	7th of succeeding month.
3.	Revenue schedule in full part. I to II	7th of succeeding month.
4.	1. Schedule of debits/ credits 858 suspense in triplicate.	7th of succeeding month.
	2. Dist. Treasury wise remittance / charges III or III OC.	7th of succeeding month.

- |     |   |                               |
|-----|---|-------------------------------|
| 5.  | Schedule of details/<br>credits of misc. Heads<br>of Account in triplicate.                 | 7th of succeeding month       |
| 6.  | Schedule of works<br>expr. from PWA 27  |                               |
| a.  | if central works<br>in triplicate.  | 7th of succeeding month       |
| b.  | Schedule of works<br>state expr. for all heads.   | 10th of succeeding month.     |
| 7.  | CSSA schedule with two<br>certificates in triplicate  | 10th of succeeding month      |
| 8.  | Certificate in Respect of C.S.S. A/C.   |                               |
| i.  | that the claim has been despatched<br>to the division concerned by<br>registered post.      | } 10th of<br>succeeding month |
| ii. | that debit and credit column, tallies<br>with that indicated in the classified<br>abstract. |                               |
|     | (Abstract noting the year wise claim pending)   |                               |
| 9.  | Schedule docket for<br>percentage recoveries.   | 7th of succeeding month.      |
| 10. | Schedule of rent supported<br>by rent recovery schedule                                     | 10th of succeeding month      |
| 11. | Schedule of Misc. PW<br>Advance including unaffected  | 10th of succeeding month      |
| 12. | Schedule of deposits  | 10th of succeeding month      |



- |   |                           |
|---|---------------------------|
| 13. Contractors Ledger extract                          | 15th of succeeding month  |
| 14. S.S.T. supported by<br>CTR. C.T.I. statements       | 15th of succeeding month  |
| 15. All other documents<br>including schedule docketts. | 15th of succeeding month  |
| 16. List of Accounts submitted audit<br>form No. 44.    | 15th of succeeding month. |

## 7. REVENUE

### REVENUE RECEIPTS (Para 254 of Andhra Pradesh Public Works Accounts code)

#### Revenue receipts are classified as follows :

- a. Revenue from Misc. properties such as the sale of right to enjoy the usufructs of avenue and other trees.
- b. Rent of buildings and lands.
- c. Rent of freights and boats and other floating plants.
- d. Tolls on bridges and roads.
- e. Fees and penalties
- f. Fees and recoveries for services rendered
- g. Receipts, from encroachments.
- h. Other Misc. items such as hire of tools and plant, sale of dead and wind fallen trees. sale of Unserviceable articles.

Every Deputy Executive Engineer should watch closely the progress of the realisation of the revenues due to Govt. under his control and check the recoveries made against the demands (para 235 of Andhra Pradesh Public Works Accounts Code.)

As per para of 225 of Andhra Pradesh Public Works Accounts code the sub-divn., officer (ie.) Deputy Executive Engineer primarily and the divisional accounts officer

secondarily will be held personally responsible for losses if any in realising the Govt. Revenue due to failure to observe the rules and procedures.

Miscellaneous property register should be submitted to division when there is any transaction, for review in Division office or else a return showing NIL transaction will do.

## **8. MAINTENANCE OF CHEQUE AND RECEIPT BOOKS**

1. a. A Register of cheque (and receipt) books should be maintained in Form P.W.A. XIII separate pages being reserved for cheque books and permanent receipt books.
- b. Whenever, on examining a cash book it is noticed that a cheque book, or receipt book has been brought into use of the first time, the Divisional Accounts Officer should enter it at once in the register as a new item. At the same time, the date on which the corresponding book previously in use was completely written up should be ascertained from the cash book and noted in col 4 of the register against the original entry relating to that book. Every cheque / receipt book should be carefully examined immediately on receipt. The number of leaves counted and a certificate of count recorded on the full year. Before a cheque book is brought into account, the number of the book etc. serial numbers of the leaves should be intimated to the treasury / bank concerned.
- c. The submission of the counterfoils of used cheque and receipt books for check in the Divl. office should be watched through this register and as soon as the counterfoils are received they should be examined, and it should be seen in particular (i) that all items for which receipts were issued were duly brought into account in the cash book, and (ii) that the writings do not indicate any irregularity or disregard of rules requiring action on the part of the divisional, officer counter foils of the used cheque books should be returned by the

Deputy Executive Engineer to the Division office for check and record. The counterfoils of receipt books, after check by the division will be returned to the sub-divn. for record.

The issue of temporary receipt has been discontinued; only acknowledgement can be issued pending issue of proper receipt.

2. The Register of cheque (and Receipt) books should be reviewed periodically and enquiries should be made by the disbursing officer concerned if there is any unusual delay on his part. in bringing a book into use. Even if the cause of the delay be known it will be found advisable to obtain assurance from the disbursing officer that the book is in his personal custody and contains the full number of forms intact.

## **9. LETTER OF CREDIT AND DISTRIBUTION**

Some years back this letter of credit system was not in vogue. The Executive Engineer sub-divisional Officers were drawing cheques unlimitedly. Only the allotment was the criteria for the expenditure then. Now letter of credit system has been introduced and every officer is authorised to draw cheques only upto the limit given. (This is not applicable to public Health Division).

Letter of Credit to be applied for, based on the Budget allotment for the sanctioned works, deducting the withheld amount, Income Tax., Hire charges etc., so as to say letter of credit is to be applied for, for actual drawal of cheques.

On receipt of such letter of credit from Govt. direct by the drawing officer (i.e.) Executive Engineer has to redistribute the same among the sub-divisional officers working under him according to their requirement after retaining certain amount for disbursement from division also and send the order to the Treasury Officer for authorising the sub-Treasury officers or Branch Managers of State Bank of India concerned as the case may be to honour cheques drawn by all drawing officers to that extent the Executive Engineer has distributed.

The Divisional Accounts Officer, should watch the utilisation of letter of credit by the sub-divnl. officer monthly and report to division if any excess is noticed.

## NOTE

The Government vide G.O.Ms.No. 60 F&P (FW.BG) Department Dated 30.3.2001 extended the LOC system and PAO works system to the Public Health Engineering Department with effect from 1.4.2001. Hence the Executive Engineers are relieved of the duty of maintaining cash book and issuing cheques for the payments relating to works expenditure from the said date.

The Government have issued working instructions about the jurisdiction of the PAOs/APAOs and detailed guidelines in regard to presentation of claims & various related documents to the PAOs/APAOs vide Government memo.no. 2358/F3/(2)/2001-1 dt 9.4.2001.

(Copies of the above orders are appended to this manual)

## 10. BUDGET

In every Government department budgeting is a main job. Especially in our department budgeting is the fundamental and the foremost job as we have to spend the allotment as per our budgeted sanction.

Budget in respect of Establishment expenditure is to be prepared based on the number statement given. There may be some deviations according to the actual strength of the staff due to variation in sanction or new sanction. The requirements applied for should be realistic and there should not be any lapse or of excess.

Regarding works budget, the budget has to be drawn based on the rate of progress stipulated in the contracts, site conditions feasibility for probable expenditure has to be obtained from subordinates and the budget has to be prepared. Even minor items are to be noted in the working sheets without omission. This budget is again modified while submitting revised budget for the year in August of every year, Finally in January every year based on the expenditure upto December and Probable possible expenditure in 3 months (ie) from January to March, is to be taken into account and final modification appropriation is prepared and submitted for regulating expenditure for the year

based on the regulating expenditure incurred by various divisions on particular heads of accounts, financial position etc.

## **REAPPROPRIATION OF FUNDS**

Reappropriation of funds from one Major work to another in the same head of account can be done as given below :-

- i. Works upto Rs. 40,000 Chief Engineer,
- ii. Upto Rs. 15,000 by. S.E.
- iii. Upto Rs. 4,000 By.E.E.

## **R.T.A. REGISTER (REGISTER OF TRANSFERS AWAITED)**

All the purchase including cement, bitumen pipes steel (from the Executive Engineer Transport and Machinery and firm Company) etc., are to be shown in the account.

As this is the basic record of the receipt of all materials, care must be taken to maintain it in the proper forms.

After adjusting the cost of materials through D.G. & S.D or C.S.S.A. etc., the Vr.No. or Transfer Entry order No. may be noted in the R.T.A. Register, closing balance of unpaid for unadjusted items arrived at and reviewed.

While preparing Budget, the outstanding balance under R.T.A. is also to be scrutinized and amount applied for.

## **11. MATERIAL ACCOUNTS CHECKING IN DIVISION OFFICE MAJOR WORKS ACCOUNTS.**

All original works costing more than 1.00 lakh are classified as Major work. For all such works the material at site if the materials at site are not likely to be heavy is to be accounted in Form XXV.

In case of big schemes in which transactions relating to materials at site accounts are likely to be heavy an annual Register in form PWA XXVII is to be maintained in division office.

The Major 7F account received from sub-division, i.e., within the three days of the date of closing of sub-division Accounts are to be checked in Division and annual register posted every month.

Before taking up checking of 7F accounts in Division office it should be seen that Major work abstract for that work is posted upto date because :

1. The M.A.S. receipts and issues accounts in work abstract should tally with the total receipts, total issues of the work in 7F account. So also the value and quantity of materials issued should agree with those funds in the Ledger based on USRs ledgerized.
2. The receipt during the month should be checked with Transfer Entry order Register R.T.A. Register and other M.B. reference for loans Receipts if any accounted for without purchase or transfer.
3. It is to be verified whether all issues for the work are properly supported by USRs or Departmental Receipts for departmental issues and receipts posted in 7F account without any omission. The quantity and value of materials receipts and issues shown in MAS accounts should tally with those of entries in work abstract entries. From this it is clear that the work abstract MAS accounts, Ledger etc., are inter related, and the work abstract posted with full details without any omission will be must for checking accounts.
4. Whether the unused materials at site of work, has been verified by the relieving officer with the Relieved Officer and report prescribed in L.R. (iii & iv) with ARt. 129 of Andhra Pradesh Accounts Code Vol.III sent when the Government officer or subordinate in direct charge of work is transferred before the accounts of work are closed and Deputy Executive Engineer has prepared a verification statement and submitted to Division office.
5. Whether the posting of Major 7F account is properly done according to rule (i.e) issues to other works and transfer are accounted in receipt column as (v) receipts and the issue to the work alone has been shown in issue column.

6. In case of Advance payment are made, if the amount has been noted in MAS accounts without receipt of materials in quantity col. the same may be deleted from MAS accounts as it has to be accounted for only under suspense head and not in MAS account. Only on physical receipts of materials against the advance payment the MAS col. is to be operated with corresponding minus entries from suspense col. of the work abstract.

## **12. MINOR 7F ACCOUNT**

The certificate received from Deputy Executive Engineers to the effect that they have obtained Minor 7F accounts from their subordinate and recorded in sub-divn., duly posting the annual Register maintained in their office after scrutiny are to be obtained and recorded in division (vide Lr.2 under Art. 126 of Andhra Pradesh Accounts Code vol.III).

### **METAL ACCOUNT**

Road metal account received from the Deputy Executive Engineer (as per L.R.No. 91 & 92 of APAC vol.III) should be checked with the statement enclosed with bills and received in Division office.

The Deputy Executive Engineers on receipt of the Metal account from Assistant Engineer/Assistant Executive Engineer on loose sheet have the responsibility of recording the same in a register maintained in sub-divn. and rendering a consolidated metal account to Division. The metal account should comprise of all collection of metal recorded by Assistant Engineer/Assistant Executive Engineer without waiting for payment for collection, as now-a-days payments are for finished works such as consolidation with power roller including materials shall be checked in Division office with reference to recorded measurement.

### **GODOWN LOG BOOK**

The Executive Engineer has to check all the Godowns in his Division frequently. The inspection should be a surprise one.

The extract of Godown Log Book from each godown has to be called for monthly in division office. The result of verification of materials noted in the Godown log book has to be checked with the Major 7F accounts, submitted monthly by the Deputy Executive Engineer. If any difference is noticed between the account

balance and actual balance so verified, the officer in charge of the stores has to be asked to reconcile the difference. If he does not reconcile necessary action has to be taken against him for the shortage or excess.

A periodical report of the surprise check conducted by Executive Engineer has to be submitted to Superintending Engineer quarterly.

## **ADEQUACY CONTROL**

The adequacy control statement has to be obtained from section through subdivisions monthly regularly for each godown.

The proper scrutiny of statement in division office will certainly help proper up keep of the stores as it contains columns for date of inspection of godown by Assistant Executive Engineer / Assistant Engineer Deputy Executive Engineer and discrepancies if any noticed are reconciled.

Further, while submitting the return to Superintending Engineer the Division has to verify whether materials are procured based on the allotment available for the section and whether all the claims relating to the supplies made during the month were settled.

Secondly, from scrutiny of this report if particular item of material is brought forward for more than six months, the Executive Engineer can transfer those materials to some other section for utilisation. On the whole this return is the Extract of Godown Log Book from the inspection of Assistant Engineer/Assistant Executive Engineer check of Deputy Executive Engineers, surprise check of Executive Engineer and Superintending Engineer and hence it is an important return to be verified upon for timely submission to higher authorities.

## **13. ANNUAL VERIFICATION OF STORES / ANNUAL CERTIFICATE OF BALANCE**

As per article 235 of Andhra Pradesh Accounts Code Vol.III within six weeks of the submission of the monthly accounts for March a consolidated certificate in respect of balance other than cash should be forwarded to the Accountant General Andhra Pradesh, Hyd. in Form Public Works Accounts 46 Annual certificate of balance.



The Annual certificate of balance are 5 parts viz., (i) stock 2. workshop 3, Suspense account and deposit 4. Works accounts and 5. Arrears of revenue.

The balances furnished by the Deputy Executive Engineers in AVS are to be checked, with reference to the monthly account of stock MAS accounts etc. for March and then prepare a consolidated ACB for march and then prepare a consolidated ACB for entire division from division office furnishing the date of verification of materials by Deputy Executive Engineers. Besides the closing balance under stock, workshop, suspense, Deposit, Miscellaneous, Public Works Advance contractor's Ledger, C.S.S.A., Land Acquisition arrears of Revenue are to be noted as on 31st March of the respective years in appropriate places in the return without omission.

Likewise Annual verification of unused balanced in respect of stock in minor works, Road, Metal account have to be got prepared by the Dy.E.E. recorded in Division office (As per Art. 129 of Andhra Pradesh Accounts Code vol. III).

Unused balance of materials at site should be verified atleast once a year and report of verification of the materials should be prepared by the Deputy Executive Engineer and submitted to division. The report should contain the name of work, kind of materials quantity as per paper balances, Date of verification, actual balance verified and difference if any, explaining action taken i) to adjust the difference (ii) if the work has been completed to dispose of the surplus balance).

On receipt of the verification report from Deputy Executive Engineer, the Executive Engineer has to initiate action against officers responsible for loss of materials if any and to transfer the surplus materials to be needy works, those materials (Lr.III under Art. 129 of Andhra Pradesh Accounts Code Vol.III)

## **1. METAL ACCOUNTS**

The same procedure as in the case of minor works materials at site account is to be followed :

## **2. TOOLS AND PLANT**

Tools and plant of division are of two kinds (viz).

- a. General or ordinary tools and plant (i.e.) those required for general purpose or use of the division (b) spl. tools and plant i.e., those required not for general use but intended for a special work.
- b. Issues : All transactions of issues should be posted in Form PWA II.

Monthly receipt and issue accounts are to be signed by the Executive Engineer in respect of Division office and sent to Accountant General.

Based on the Monthly Receipt and Issues accounts the annual tools and plant register maintained in Division office, is to be posted monthly and Executive Engineer initials has to be obtained.

#### **A. TOOLS AND PLANT ACCOUNTS**

The Annual tools and plant register of sub-divisions received in Division office have to be checked by the Divisional Accounts officer with reference to monthly receipt and issues accounts submitted by Deputy Executive Engineer and then countersigned by Executive Engineer with Divisional Accounts Officer's checked certificate after that the annual tools and plant register to be got reviewed by the Accounts officer with previous year audited Register during course of annual inspection of division by Accountant General. After Audit they have to be sent to Deputy Executive Engineers for attending to remarks, if any and record.

Division office tools and plant are to be verified by a responsible officer and Verification Certificate furnished on behalf of Executive Engineer. This account should be for the 12 month ending september. This annual register of "T&P from PWAIII to the year ending 20th September should also be got audited by accounts officer during the course of Accountant General's annual inspection of the division.

- b. The supplemental to balance return (for scientific and mathematical instruments) may be submitted for the period ending 30th June, 31st December, promptly to the Superintending Engineer.)
- c. Purchase of T&P is to be classified as follows :-

1. Purchase of Spl.tools and Plant.
2. Purchase of ordinary Tools and Plant.
3. Purchase of Furniture.
4. Purchase of Scientific Instruments.
5. Purchase of Minor Tools and Plant.

1. Purchase of spl. tools and plant is made only on spl. specific sanction of Government given while sanctioning spl. major scheme. Such spl. tools and plant are purchased through mechanical circle and distributed to division concerned.

2. Purchase of Ordinary Tools and Plant.

These ordinary Tools and Plant such as Drum Mixers are supplied by Executive Engineer stores and purchase division on specific sanction of Chief Engineer.

### **3. PURCHASE OF FURNITURE**

Purchase of furniture is banned in general. But on specific sanction of Govt. while sanctioning special schemes with special staff, furniture can be purchased by Executive Engineer based on the yardstick for Government office and allotment given that too with in his powers of sanctioning estimates for original works. Now as per latest Government orders purchase of offices furniture is to be charged to contingencies of schemes establishment Head of Accounts not under tools and plant. New supplies. Purchase of office furniture should be resorted to as per the rules in force from time to time.

### **4. PURCHASE OF SCIENTIFIC INSTRUMENTS**

Purchase and supply of scientific instruments is made by Executive Engineer stores and purchase Division on specific sanction of Chief Engineer and distributed as per Chief Engineer.'s orders.

## 5. PURCHASE OF MINOR TOOLS AND PLANT

Purchase of minor tools and plant is made by the Executive Engineer concerned out of the lumpsum allotment given to division every year.

c. Hiring tools and plant (Para 340 of APPWD code).

The following rules given in the hire of tools and plant and Machinery in the department to other division, Government department, local bodies.

1. Ordinarily heavy plant and machinery alone should be let out on hire.
2. Except the spl. type of tools and plant which are mentioned in the contract Documents as they will be supplied by department, the other machineries will be supplied only if available with the department or else the contractors have to make their own arrangements to procure the ordinary type of machinery for execution of the work.
3. The hire charges payable under these rules should be recovered monthly in advance except in the case of this departmental works executed by contractors which may be recovered from their bill then and there as and when payment is made. In other cases, hire charges are to be recovered in advance as per the terms in force.

For the private parties, a deposit of full market value or the full original cost of the tools and plant which ever is greater should be taken. Authorities competent to hire out tools and plant to local bodies and private parties for the periods furnished here under subject to conditions laid down in Rules.

1. Executive Engineer for a period not exceeding three months.
2. Superintending Engineer for a period not exceeding two years.
3. Chief Engineer for any period in excess of two years.

In case of placing the lorries of department at the disposal of Municipalities., Corporations, Panchayat Board in order to deal with drinking water scarcity for conveyance of water to public, the hire charge, recoverable should be limited to the cost of propulsion charges excluding the pay and allowances of the crew.(i.e. actual expenditure on fuel oil and lubricants, minor repairs and T.A. of the crew). If any damage is caused in these lorries when they are in the possession with the local bodies the cost of repairing such damage should be recovered from them (note 8 under para 340 of APWD code.)

Each plant is taken on hire independently and the rules do not recognize any inter relationship. The condition of hire charges of each plant should be adhered to and if the roller is kept idle because the Tar boiler or mixer is out of order, idle charge/ standing charges for roller should be recovered.

#### **D. ASSESSMENT OF HIRE CHARGES**

Hire charges for the tools and plant lent to contractor other division, other department are assessed by the Divisional Accounts Officer on the basis of work done by the plant. The hire for hours of work done or as per out turn, whichever is higher as per the guide lines given in the Govt. orders for each plant from time to time and the rates noted in the Agreement.

As the daily log sheet of the plant is the basic record for the assessment of hire charges the Assistant Engineer/Assistant Executive Engineer may be given instructions to submit one copy of the D.L.R. to Division office direct atleast fortnightly without any omission and delay, the hire charges should be worked out in division office and checked with the FNLR sent by Deputy Executive Engineer and necessary transfer entry order prepared debiting contractor's account with credit to revenue during the succeeding fortnight itself in the accounts on hand so as to recover the amount from the contractor's bill to be paid.

For assessment of hire charges the Executive Engineer is the final authority. The Executive Engineer is the authority to approve local holidays for plants in advance.

## CHECKING OF FNLRs

FNLRs are to be prepared by Deputy Executive Engineer and submitted to division office within a week of the close of the fortnight. After collecting the FNLR for all the plant working in the division the calculation and assessment of hire charges carefully checked. A statement of dues recoverable from each contractor, departmental work, or other parties should then be prepared based on the assessment of hire charges by Divisional Accounts Officer on the DLRs. and FNLRs and the amount so arrived at should be adjusted in the accounts on hand through regular transfer entry order as indicated in the DLRs.

Proforma Accounts (para 580 of Andhra Pradesh Public Works Accounts Code)

Proforma Accounts showing the results of working of heavy plants, smaller lorries rollers etc., in the department should be prepared annually by Superintending Engineers. For this purposes the division have to submit a statement in triplicate giving an abstract of the work done by lorry / roller consumption charges, hire charges, Km run etc., repair charges in form PWD XIII - ii E (i.e.) as a profit and loss account of each plant working in the division under the control of that circle.

## 14. SPECIAL ITEMS THOSE ARE TO BE ATTENDED TO BY NEWLY FORMED DIVISIONS

Now-a days, while sanctioning special division it is mentioned in the Govt. order itself with head of account to which the expenditure is to be debited.

Secondly through the controlling officer, Accountant General has to be addressed for authorising the Executive Engineers to operate Public Works Accounts by means of drawal of cheques in Treasuries.

On receipt of the above authorisation from Accountant General the Treasury officers are to be addressed for issue of Public Works cheques for all drawing officer to draw cheques in Sub-Treasuries / State Bank of India.

Then as per TR 16 SR 55(h) APTC vol.I the Executive Engineer has to authorise the sub-divisional officer to draw cheques in specified State Bank of India / Sub-Treasury in his account based on the letter of credit made available.

In case of works transferred from one division to the newly formed division the following items are to be got transferred.

1. Deposits relating to the works of the newly formed division has to be got transferred through proforma transfer.
  - a. Interest bearing securities obtained from the contractors and firms relating to the works transferred to the newly formed division should be got listed out and got checked and posted in a fresh interest bearing securities register in the new division with Executive Engineer initials, proper acknowledgement should be given to the division where from the securities obtained so as to wipe out the item from that division account.
2. Miscellaneous Public Works advances by proforma transfer.
3. Contractor's Ledger balance by proforma transfer.
4. Expenditure on works by copy of schedule of works expenditure upto the formation of the division by proforma transfer.
5. R.T.A. by proforma transfer.
6. Major 7F account :

Duly checked upto date from the date of execution to formation of division or transfer of works to newly formed division which ever is later. The responsibility of ASV for the period upto which the works were under the control of original division lies on Executive Engineer and Divisional Accounts Officer of the original division.
7. Work Abstract :

Major work abstract for the works transferred from the first month of transaction duly tallying to the work schedule of expenditure as by proforma transfer.
8. Measurement Book and levelling field books :

List of Measurement Books and levelling field books (i.e) all the Measurement Books issued to the officers of the work attached to the newly formed division prior to its formation.

9. Estimates :

All the copies of sanctioned estimates for the works attached to the newly formed division and the original estimates which were sanctioned by Executive Engineer.

10. Tender documents extract of tender register for the works attached to the new division with all the original tender documents.

11. Original agreement : All original Agreements to be handed over to the new Division Accounts Officer. For the works for which tenders already settled and agreement yet to be drawn should also be listed out and furnished with relevant tender documents.

## 15. CLOSING OF ACCOUNTS IN WINDING UP DIVISION

If one spl. executive division is ordered to be wound up for want of sufficient work, the closing of accounts for that division are to be finalised as explained under spl. items to be attended to by the newly formed division. Besides the above, regarding disposal cheques and receipt books, the following instructions are to be followed.

### CHEQUE BOOKS

1. Completed cheque book counterfoil are to be handed over to the Division to which the other records are ordered to be handed over.
2. Regarding the partly used cheque book the counterfoils of used levels of the books are to be detached and stitched and handed over to that division. The unused blank cheque leaves with counterfoils so detached from the book has to be stitched and all the leaves are written across as "cancelled" with dated signature of the Executive Engineer and sent to the Treasury officer from whom the book was received for disposal.
3. Counterfoils of Receipt books and unused or partly used receipt books are to be handed over to the division properly.

The cheque and receipt book register is to be properly filled in with the above transaction posted, and handed over to that division along with counterfoils of cheque books, and other receipt books.



## **MEASUREMENT BOOKS : - (Art. 123 & 124 of Andhra Pradesh Accounts Code Vol.III)**

Measurement Book is the basic record for all supplies services rendered and payments made by this department for works except the gangs wages paid on Gang book, it is the original record of actual measurement or count. The description must be lucid so as to admit of easy identification and check. Measurement Book is a detailed account of actual measurement in quantities of work done supplies made by a contractor or firm or other division. In accordance with methods prescribed by Government Measurement Books should be prepared or maintained in common form No. 298.

All the Measurement Books belonging to a division should be serially numbered and the pages of each book machine numbered and a Register maintained in PWA X VII in division. The Measurement Books will be issued to sub-division from division.

Whenever Measurement Books change hands, even if it is only from one office to another situated in the same building the receipt of the books should be acknowledged in writing by some responsible person.

The Measurement Books should be got reviewed by the Divisional Accounts Officer regularly i.e., monthly after payment within 4 months of the record of Measurement payment. The measurements recorded for the bill paid are to be crossed by red ink by diagonal lines. Entries for review with pages written and pages reviewed by Divisional Accounts Officer has to be got attested by Divisional Accounts Officer at the corner of the right side of the Measurement Book.

The entries made in each Measurement Book should be reviewed by the Divisional Accounts Officer within the following 4 months. For this purpose each Assistant Engineer/Assistant Executive Engineer should send to Division office a monthly statement showing the number of pages in each Measurement Book written up during the month. A register showing the progress of the review and return of the book is maintained in division and sub-divn., offices with separate folios for each section. The number of pages written up is posted in the Register from the monthly statement received from the Assistant Executive Engineer / Assistant Engineer and other columns are filled up as and when the book is reviewed by the Divisional Accounts Officer Atleast 25% of the entries made in

each book should be reviewed by the Divisional Accounts Officer Index has to be recorded in each book noting name of work (Lr.6 under Art. 124 Andhra Pradesh Accounts Code vol. III).

After completion of the Measurement Book even if the work is incomplete and the book is not required the Measurement Book has to be sent to Division for temporary record. In case of finally completed Measurement Book which is no longer required for the section such book is to be sent to division for permanent record with a certificate to the effect that the Measurement Book is completed in all respects and no longer required and to be recorded.

### **STANDARD MEASUREMENT BOOKS (LR. 5 UNDER ART. 124 OF ANDHRA PRADESH ACCOUNTS CODE III)**

It is usual to maintain standard measurement books of buildings in order to facilitate the preparation of estimates for periodical repairs. It is also permissible to utilise them for the purpose of preparing contractor's bills for such repairs so that detailed measurements need not be taken on each occasion.

Entries of measurement and abstracts in these books should be recorded legibly in ink and certified by Assistant Engineer / Assistant Executive Engineer. Any correction necessary should be attested by the Deputy Executive Engineer or Executive Engineer.

These books maintained in Division should be numbered in an alphabetical series, so as to be readily distinguished from ordinary Measurement Books and entered. The original standard M.Bs. should be kept in the personal custody of Divisional Accounts Officer. Certified copies of those books relating to works in charge of sub-division should be sent to them for personal custody. For the use of section officers standard M.Books of each work copied in loose sheets and signed by Executive Engineer should be sent to section officer through the concerned Deputy Executive Engineer.

On 30th April of each year the Executive Engineer should furnish a certificate to the S.E. to the effect that all the standard Measurement Books in the Division have been inspected by him, that the entries in them have not been tampered with, that all corrections have been made and that they are upto date and reliable.

A register of standard Measurement Book is kept in Division and sub-division office.

## 16. CHECK MEASUREMENT OF WORKS

Check measurement is meant to prevent fraud and malpractice in recording measurements by subordinates and to safeguard the Government interest against loss. The following officers of the department have to checkmeasure the works as per G.O.No. 60PW (7). Dt. 26.1.73.

1. **Superintending Engineer**

As per para 294 of APPWD code read with para 297 of PWA code, the S.E. to checkmeasure works at random in a particular year or years as may be directed by the C.E. from time to time. He has to check measure the works costing over Rs. 5.00 lakhs once in a year. Further he has to inspect in detail all works above a value of Rs. 3.00 Lakhs and certify their conformity to the approved designs while according technical sanction to the works.
  
2. **Executive Engineer**

As per para 294 of APWD Code and para 297 (2) of APWA code the E.E. incharge of the division as detailed below, has to conduct the minimum number of check measurements.

  - i. E.E. incharge of a Regular Division in PWD to checkmeasure not less than 36 of their important works in financial year.
  - ii. E.E. incharge of spl.divn. will also conduct not less than 36 of their important works in each financial year.
  - iii. E.E. incharge of investigation division will conduct not less than 12 works in each financial year.

**Note :-** Executive Engineer incharge of purely designs and quality control division are exempt from checkmeasurement.

3. Dy. Executive Engineer ADy.E.E. should necessarily checkmeasure before payment and in proper time incases of :-

- a. All bills including final bills on running accounts.
- b. All first and final bills over Rs. 500/-
- c. Works which will not be susceptible of checkmeasurement after a certain stage.

(e.g. :- Works in channels river or tank foundation which will be covered up para 297 of Andhra Pradesh Public Works Accounts Code.)

The payment for each work shall be made based on levels. Detailed calculation sheets should be attached to each section sheet and it should be got signed by the contractors.

While submitting the bill to division office for preaudit, the Deputy Executive Engineer should record the following certificates in the Measurement Books.

"Certified that the levels recorded in L.F. books have been checked and found to be correct."

Deputy Executive Engineer,

The following certificate is to be furnished at the divisional level.

"Certified that the levels plotted in the section sheets and the case and quantities worked out in the calculation sheets have been checked with levels recorded in the L.F. book and found to be correct."

Executive Engineer.

(As per G.O.Ms.No. 82 PWD Dt. 20-11-72.)

Check measurement of work is to record stage by stage and works which could not check measured at a later date should be check measured immediately and further work can be allowed to proceed only after checkmeasured by the competent authority.

A register showing the works check measured by the Executive Engineer, with name of the work, item of work check measured with value is to be maintained.

## **17. SCRUTINY OF BILLS IN DIVISION (ie) PREAUDIT FOR PAYMENT**

The bills for works submitted by Deputy Executive Engineer are to be registered in the bill register as and when received with date of receipt, name of work, name of contractor, supplier, date of record of measurements, date of check measurement, No. of measurement books and level books etc., enclosed.

The firm bills received from Deputy Executive Engineer are also to be registered as stated above in the firm bills register separately.

Before passing the bills received from the Deputy Executive Engineer the following items are to be examined in division office.

1. Whether both in Measurement Book and bill of work name of Agency, estimate amount, Authority. Date of commencement of work, Agreement No. etc. are furnished.
2. Whether all sets of measurements have been check measured by the Deputy Executive Engineer without any omission and within the allowable time of Twenty one (21) days from the date of measurement.
3. Whether there is any delay in preparing the bill and submission to pre-audit.
4. Whether the agreement is in currency.
5. If not whether extension of time application received from subordinate duly recommended.
6. Whether extension of time is granted.
7. Whether all times billed for in bill have been covered with proper sanctioned estimate and accepted agreement.
8. If not what action has been taken for covering the additional items with workslip or revised estimate and supplemental agreement by the authority concerned.

9. Whether recoveries have been proposed by Deputy Executive Engineer for all departmental materials supplied as per U.S.Rs. sent already or enclosed with bill.
10. Whether recoveries for departmental plants lent have been proposed.
11. Whether penalties imposed have been proposed for recovery.
12. The Measurement for the intermediate bill if any paid by the Deputy Executive Engineer may be checked whether all the above items have been verified by the Deputy Executive Engineer while passing the bill.
13. Whether technical assistant has been employed by the contractor during the execution of work and whether the Technical Assistant was present in the workspot during the execution of work and necessary certificate furnished by the Assistant Engineer/Assistant Executive Engineer and Deputy Executive Engineer.
14. Check that all the items measured have been properly carried over.
15. The Assistant who is auditing the bill has to check contents of each measurement and they are carried over to abstract without any omission or correction. He is purely responsible for the correctness of the contents of each item recorded.
16. The Divisional Accounts Officer has to check the bill in respect or rates and agreement quantity. Besides the above items continuity of measurements, feasibility of checkmeasurement etc.

**IN RESPECT OF WORK EXECUTED FOR WHICH PAYMENT IS TO BE MADE ON VOLUME AND LEVEL BASIS THE FOLLOWING ADDITONAL POINTS ARE ALSO TO BE VERIFIED.**

17. whether initial levels of the road have been taken and got accepted by the contractor or his technical assistant duly authorised by him.
18. Whether size Analysis test has been conducted and result are within the permissible limits for metal collection.
19. In respect of sand whether bulkage test has been conducted and the percentage certified by Assistant Engineer/Assistant Executive Engineer

and verified by Deputy Executive Engineer and proper deduction made in the collected quantities.

20. Whether levels have been recorded for each layer of work. Sand Gravel mix laying, sand blanket etc., WBM 1st. layer, WBM 2nd layer etc.
21. Whether proctor density test and field test have been conducted wherever required as per agreement, and test recorded in the Measurement Book and the results are within the permissible limits of tolerance.
22. In respect of structural works, cube strength results in respect of each item of concrete work are obtained and recorded in the Measurement Book before payment is made as contemplated in the Agreement.

## **18. SETTLEMENT WITH TREASURIES**

Soon after the expiry of each month, a monthly settlement should be effected by the Executive Engineer with all treasuries in respect of the transaction of works accounts of the entire Division relating to (i) remittances made into the treasury and (ii) cheques drawn on the treasury.

- a. In the case remittance made into the Treasury the Division Office will record each item of remittance in a Remittance book with reference to the details in the division cash book and extracts of cash book received from the sub-division and to the Treasury Officer for verification and issue of the consolidated Treasury Receipts. The Treasury officers will return the book to the Executive Engineer after check with the treasury accounts and along with a C.T.R. (Certificate of Treasury Remittance) for the amount credited in the treasury account. From this a statement of differences should be drawn up into the parts namely (a) Accounts remitted as per departmental accounts but not acknowledged by the Treasury and (b) amount acknowledged by the Treasuries but not taken into departmental accounts.
- b. In case of cheques drawn, each treasury officer will send to the Executive Engineer a pass book showing the number and amount of cheque paid on the account of Executive Engineer together with a consolidated treasury issues. The pass book will be checked by the Divisional Office with the details of cheques drawn as given in the cash book of the division / sub-

division. From this statement the differences should be drawn up in two parts namely (1) encashed cheque and (2) Cheques paid by the Treasuries but not accounted for in the cash book (pre cashed cheques)

- c. A schedule of settlement with treasuries in the form prescribed is prepared and sent by the Executive Engineer to Accountant General Andhra Pradesh Hyderabad immediately after treasury reconciliation along with the C.T.R. and C.T.I.

## **DISPOSAL OF AUDIT NOTES AND S.I.O**

In the Register of Audit notes and S.I.O. all the Audit Notes, S.I.O.s rejoinder to Audit notes rejoinder to S.I.Os etc. should be entered there in and replies furnished within 15 days from the date of its receipts.

### **I. CASH ACCOUNTS**

1. Divisional Cash book
2. Register of private cheques received.
3. Register of Measurement Books
4. Register of L.F. books
5. Register of cheque and receipt books.
6. Register of interest bearing securities.
7. Register of locks and duplicate keys.
8. Treasury remittance book
9. Register of contingent charges.
10. Register of consolidated cash balance.
11. Register of service labels.

### **II. P.W. ACCOUNTS REGISTERS.**

12. T.E. books
13. Works abstract.
14. Register of revenue realised.



15. Register of works in forms A & B.
16. Contractors Ledger
17. Register of Public Works deposits.
18. Suspense registers of stock purchase and Misc. Public Works Advance.
19. Stock account.
20. Half yearly register of stock.
21. Monthly accounts of receipts & issues of T&P articles of the Division office.
22. Yearly register of Tools and Plant articles of division office.
23. Annual register of major materials at site accounts.
24. Register of cheque measurements by the Executive Engineer
25. Register of review of Measurement Book by the D.A.
26. Register of work bills.
27. Register of firm bills.
28. Register of fixed charges.
29. Register of Misc. recoveries (works)
30. Register of D.A's petty objections.
31. Register of appropriations.
32. Register of registers.
33. Register of D.A's audit objection
34. Register of A.G.Memos.
35. Register of C.S.S. bills
36. Register of Audit notes.
37. Register of schedule of settlement with Treasuries.

38. Register of transfers awaited.  
(T.E.O./CSS/Accounts of other divisions)
39. Register of Misc. sanction - (Rents etc.)
40. Register of undisbursed pay and allowances (Amanath)

### **III. TECHNICAL BRANCHES REGISTERS**

41. Register of sanctioned estimates of works
42. Register of agreement.
43. Register of tenders.
44. Register of contractors of the Division.
45. Schedule of rates.
46. B.F.P.R. Register
47. Register of incumbents.
48. Register of increment.
49. Register of probationers.
50. Register of Temporary sanction (Estt.).
51. Register of Misc. recoveries (Estt.).
52. Register of detailed pay bill of Estt.
53. Register of Acquittance roll of Estt.

### **IV MISCELLANEOUS**

#### **1. SURVEY REPORT OF UNSERVICABLE STORES T & P**

As envisaged under article 103 of Andhra Pradesh "Accounts" code Vol - III Local ruling Note 2, orders for all the materials (stores & T&P) that declared / found unserviceable should be obtained from the competent authority on a survey report in form PWA VI.

Para 432 (b) of Andhra Pradesh Public Works "Department" code deals with the write off of unserviceable tools and plant and stores, for which the original cost did not exceed Rs. 250/- when no value is recovered for causes which the Executive Engineer considers reasonable can be "Written off" as per para 432 (b) iii on Andhra Pradesh Public Works 'Department' Code.

## **2. INTER DIVISIONAL TRANSFERS / CASH SETTLEMENT SUSPENSE ACCOUNT (CSS ACCOUNTS)**

The transaction of service rendered or articles supplied by one division to another will take place and classified under inter divisional transfers as per articles 18 of Andhra Pradesh 'Accounts' code vol. III.

This later existed as (CSS) cash settlement suspense account. Transaction under this head of account takes place as and when indent of stores received and complied from other division or services rendered to other division. Form I for the cost of the materials so supplied followed by a T.E.O. / B.C. will be raised in favour of the responding division (to whom the materials were supplied) by the originating division transacting the account under the suspense head of Account C.S.S. Thus, this account represents the originating division.

On receiving the Form-I (CSS bill) the responding division has to comply the claim within (7) days as per the standing orders.

Separate register for both the originating transactions and responding transactions have to be maintained promptly in division office, account be reviewed monthly and a return to that effect should be submitted to audit.

## **3. UNFORESEEN ITEMS**

3.1. The provision under contingencies in the case of minor works plus that under the items unforeseen works in the case of major works may be diverted to carry out unforeseen items

of works. The Executive Engineer is competent to order trifling deviations from the sanctioned designs of works during the course of Execution without a reference to the sanctioning authority (para 31 Andhra Pradesh Public Works Department code)

### **3. 2. ORDER BOOK**

During the course of execution of works, orders may be issued by the Superintending Engineer and Executive Engineer and some times by the Chief Engineer's regarding execution of unforeseen items of work or for any material deviation or for the abandonment of any item of work. All such orders may be got noted in the order book that is maintained by the S.O. in direct charge of the work.

### **3. 3. E.M.D. REFUND**

The E.M.D shall be refunded to the unsuccessful tenderers on application after intimation is sent of the rejection of the tenderers or at the expiry of 2 months period from the last date of receipt of the tenders whichever is earlier.

### **3. 4. MEASUREMENT**

In the following cases, no record of the detailed measurement should be made in the measurement books :-

- a. Works done through the agency of daily labour.
- b. Pay and allowances of the workcharged establishment though they are debitable to the sanctioned work.
- c. When any materials are drawn from the stores sub-dvn. for use on works in the same division.
- d. When any materials borne on the materials at site of a work are transferred to any other work in progress in the same division.

- e. When any materials borne on the surplus list or stores are transferred for use or any work in progress of the same division
- f. Work done by other division and the debits in respect of such works done and advised to the division concerned.
- g. Rent on telephone lines, rent on buildings hired by the Department for official or residential purpose.

### **3.5. FINAL BILLS**

Some important points.

- a. Release certificate to be furnished by the contractor.
- b. Production of income tax clearance certificate by the contractor (A&B clause 70 of P.S. to APSS)
- c. Acknowledgment of the contractor on the final bill to the effect that he has received the payment in full settlement of all demands (para 312 (b) of A. code.)
- d. Adjustment of the final bill amount under Public Works Deposits if the contractor does not come forward to receive the payment there of with in one month from the date of pass order of the bill.

### **3.6. THEFT OF STORES**

In case of theft of stores an immediate report should be sent by the S.O. or the Sub Divisional Officer to the Executive Engineer with a copy to the Sub-Inspector of Police furnishing their value and other details.

### **3.7. ADOPTION OF RULES**

The Government permitted the Public Health Engineering Department to adopt the rules in force in the Public works department to the work of the Public Health Engineering Department (G.O.Ms.No. 726. Municipal Administration Dt. 22.9.71)

#### 4. REVIEW OF M. BOOKS

Common and routine remarks of the D.A during the course of his review of the measurement books :-

- i. Index not opened or not completely written up.
- ii. Est. No. and date and agreement No. and date have not been noted.
- iii. Name of the contractor or supplier not noted.
- iv. Pay order not signed or the certificate of payment not furnished.
- v. Corrections not attested by proper authorities.
- vi. Detailed measurements are not crossed of in red ink diagonal lines.
- vii. Reasons for cancellation of detailed measurements not furnished by the proper authorities.
- viii. Backward and forward references are not furnished in the case of measurements which have been billed for on running account bills.
- ix. Reference to C.B. voucher No. and date has not been furnished in support of the payment.
- x. The dated signature of the officer who has recorded the detailed measurements is wanting with his designation and date at the end of each set of the detailed measurements.
- xi. The dated signature of the officer who has checkmeasured the work is wanting with his designation and date at the end of each set of the detailed measurements.
- xii. See whether the entries in the contents of area column are made in ink in the first instance.
- xiii. See whether any pages left blank inadvertently are cancelled by diagonal lines and the cancellation attested by the S.O. concerned with the reasons for cancellations.

**TABLE - I (T1)**  
**APPOINTMENT OF TECHNICAL STAFF BY E.in.C (PH)**

Sl.No.	Post	Recruiting authority			Appointing authority	Rule
		Direct Recruit - ment	By Transfer from any other service	Promotiion		
1	a) Asst.Exec. Engineer	APPSC	EinC (PH)	N.A	E.inC.(PH)	Rule 4 & 7 of A.P State & Subordinate services rules. Rule 6 (5) & 8 of A.P. P.H. & M.E. Service rules
	b) Mpl. Asst. Exec. Engineer	APPSC	EinC (PH)	N.A.	E.inC. (PH)	G.O. 247 M.A. Dt. 3.5.1991. Provided that if qualified and suitable candidates for apoin:ment by transfer are not available, appointment will be made by direct recruitment in all Muncipalities and Mpl. Corporations excluding Mpl. Corporation of Hyd.
2	a) Asst. Engineer	APPSC	EinC (PH)	N.A.	E.inC.(PH)	Rule 3 & 4 of A.P.P.H. & M.E. Subordinate service rules.
	b) Mpl.Asst. Engineer	APPSC	EinC (PH)	N.A.	E.inC. (PH)	G.O. 247 M.A. Dt. 3.5.1991. Rule 3 & 4 of A.P. Mpl.Engg. Service Rules 1977.
3	D'Man Spl.Grade	N.A.	EinC (PH)	EinC PH)	EinC (PH)	Rule 3 & 4 of A.P.P.H & M.E. Subordinate service rules
4	a) D.M.1st Gr.					
	b) D'Man IInd Gr. (in his office)	EinC (PH)	EinC (PH)	EinC (PH)	EinC (PH)	Rule 3 & 4 of A.P.P.H. & M.E. Subordinate service rules
5	Store Keeper IInd Gr. or Asst. Stock verifier (in his office)	EinC (PH)	EinC (PH)	EinC (PH)	EinC (PH)	Rule 3 & 4 of A.P.P.H. & M.E. Subordinate service rules

Note : A.P.P.H.&M.E. Services : Andhra Pradesh Public Health & Muncipal Engineering Services  
N.A : Not Applicable

**TABLE - I (M)**  
**APPOINTMENT (MINISTERIAL) IN THE UNIT OF OFFICE OF E.in.C (PH)**

Sl. No	Post	Recruiting authority			Appointing authority	Rule
		Direct Recruit - ment	By Transfer from any other service	Promotiion		
1	a) Superinten -dent in hisOffice	N.A.	E.inC. (PH)	E.inC.(PH)	E.inC.(PH)	Rule 1,2,3,4, & 8 of A.P. Ministerial service rules
2.	Spl.Gr. steno	N.A.	N.A.	E.inC. (PH)	E.inC. (PH)	-do -
3.	Sr. Asst.	APPSC	E.inC.(PH)	E.inC.(PH)	E.inC.(Ph)	-do-
4.	U.D. steno	APPSC	N.A.	E.inC. (PH)	E.inC.(PH)	-do-
5.	Jr.Asst. (in his Office)	APPSC	E.inC.(PH)	N.A.	E.inC.(PH)	-do-
6.	Typist (in his Office)	APPSC	N.A.	N.A.	E.inC. (PH)	-do-
7.	L.D. Steno	APPSC	N.A.	N.A.	E.inC. (PH)	-do-
8.	R.Asst.	A.P. Last	Grade Service			
9.	Reneo Operator					

**NOTE :**

Recruiting Authority : - Authority competent to enlist suitable candidates for appointment

Appointing Authority :- Authority competent to post an enlisted candidate against a Vacancy.



**TABLE - I (T2)**  
**APPOINTMENT (TECHNICAL) BY DY.CHIEF ENGINEER (PH) IN THE UNIT OF**  
**OFFICE OF E.in.C (PH)**

Sl. No	Post	Direct Recruit - ment	Recruiting authority		Appointing authority	Rule
			By Transfer from any other service	Promotiion		
1.	D.Man IIIrd Gr.	D.C.E. (PH)	D.C.E. (PH)	D.C.E. (PH)	D.C.E. (PH)	Rule 3 & 4 of A.P.P.H. & M.E Subordinate service rules
2	Tracer	D.C.E. (PH)	N.A	N.A	D.C.E (PH)	-do -
3	B.P.O.	D.C.E. (PH)	N.A	N.A	D.C.E. (PH)	- do -
APPOINTMENT OFFICE OF E.in.C		(NONTECHNICAL)	BY DY.		CHIEF ENGINEER (PH) IN THE UNIT OF	
		(NIL)				

**TABLE - II (T)**  
**APPOINTMENT (TECHNICAL) BY SUPERINTENDING ENGINEER (PH) IN HIS OFFICE / CIRCLE**

Sl. No	Post	Recruiting authority			Appointing authority	Rule
		Direct Recruitment	By Transfer from any other service	Promotion		
1.	D.M. 1st Gr. in his circle	S.E. (PH)	S.E. (PH)	S.E. (PH)	S.E. (PH)	Rule 3 & 4 of A.P.P.H. M.E. Subordinate Service rules.
2.	D.M. IInd Gr. in his circle	S.E. (PH)	S.E. (PH)	S.E. (PH)	S.E. (PH)	- do -
3.	D.M. IIIrd Gr. in his circle	S.E. (PH)	S.E. (PH)	S.E. (PH)	S.E. (PH)	- do -
4.	Store Keeper IInd Gr. or Asst. Stock Verifier in his circle	S.E. (PH)	S.E. (PH)	S.E. (PH)	S.E. (PH)	- do -
5.	Store Keeper IIIrd Gr. in his circle	S.E. (PH)	N.A.	N.A.	S.E. (PH)	- do -
6.	Tracer in his office	S.E. (PH)	N.A.	N.A.	S.E. (PH)	- do -
7.	B.P.O in his office	S.E. (PH)	N.A.	N.A.	S.E. (PH)	- do -

**TABLE - II (M)**  
**APPOINTMENT (NON TECHNICAL) BY SUPERINTENDING ENGINEER (PH) IN HIS OFFICE / CIRCLE**

Sl. No	Post	Recruiting authority			Appointing authority	Rule
		Direct Recruit - ment	By Transfer from any other service	Promotion		
1.	Supdt. in his circle	N.A.	N.A	S.E. (PH)	S.E. (PH)	Rule 1,2,3,4, & 8 A.P. Ministerial service rules
2	Sr. Asst. in his circle	D.S.C.	N.A	S.E. (PH)	S.E. (PH)	- do -
3	U.D. Steno in his circle	D.S.C	N.A.	S.E. (PH)	S.E. (PH)	- do -
4	Jr. Asst. in his circle	D.S.C	S.E. (PH)	N.A	S.E. (PH)	- do -
5	Typist in his circle	D.S.C	N.A.	N.A.	S.E. (PH)	- do -
6	L.D. Steno in his circle	D.S.C	N.A	N.A	S.E. (PH)	- do -
7	R. Asst. in his circle	A.P. last	Grade service			
8	Roneo Operator in his circle					

N.A. :- Not Applicable

D.S.C. :- District Selection Committee

**TABLE - III (T)**  
**APPOINTMENT (TECHNICAL) BY E.E (PH) IN HIS OFFICE / DIVISION.**

Sl. No	Post	Recruiting authority			Appointing authority	Rule
		Direct Recruit - ment	By Transfer from any other service	Promotion		
1.	Tracer	E.E. (PH)	N.A.	N.A.	E.E. (PH)	Rule 3 & 4 of A.P.P.H. & M.E. Subordinate Service Rules - do -
2	B.P.O	E.E. (PH)	N.A.	N.A.	E.E. (PH)	

N.A: Not applicable

**FORMS****P.W.A. Forms****Forms prescribed by the Controller and Auditor - General****(See Andhra Pradesh accounts code Vol - III for copy of forms)**

SL.No. of P.W.A. Forms	Description of forms
1.	Cash Book
2.	Cash Balance Account
3.	Imprest Cash Account
4.	Register of Stock Receipts / Issues
5.	Abstract of Stock Receipts
6.	Abstract of Stock Issues
7.	Transfer Entry Order
8.	Transfer Entry Book
9.	Register of Revenue Realised
10.	Works Abstract - A
11.	Works Abstract - B
12.	Register of Works - A
13.	Register of Works - B
14.	Contractor's Ledger
15.	Outturn Statement of Manufacture
16.	Register of Manufacture
17.	Suspense / Deposit Register
18.	Schedule of London Stores
19.	Advice of Transfer Debit / Credit
20.	Acceptance of Transfer Debit / Credit
21&22	(Omitted)

SL.No. o P.W.A. Forms	Description of forms	SL.No. of P.W.A. Forms
23.	Abstract Book	I
24.	Schedule Docket	II
25.	Schedule Docket for Percentage Recoveries	III
26.	Schedule of Monthly Settlement with Treasuries	IV
27.	Schedule of Works Expenditure	V
28.	Schedule of Debits to Stock	VI
29.	Stock Account	VII
30.	Schedule of Purchases	VIII
31.	Schedule of Purchases (Alternative Form)	IX
32.	Schedule of Miscellaneous P.W. Advances	X
33.	Schedule of Deposit Works	XI
34.	Schedule of Deposits	XII
35.	Schedule of Deposits (Alternative Form)	XIII
36.	(Omitted)	XIV
37.	Schedule of Debits / Credits to "Adjusting Account between Central and State Governments" / "Adjusting Account with Railways".	XV
38.	Schedule of Debits / Credits to "Inter-State Suspense Account"	XVI
39.	Schedule of Debits / Credits to Remittances	XVII
40.	Schedule of Debits / Credits to Miscellaneous Head of Account	XVIII
41.	Classified Abstract of Expenditure	XIX
42.	Monthly Account	XX
43.	Extract from Contractors Ledger	XXI
44.	List of Accounts submitted to Accountant - General	XXII
45.	Divisional Officer's Report of Scrutiny of Accounts	XXIII
46.	Annual Certificates of Balances	XXIV
47.	(Omitted)	

SL.No. of P.W.A. Forms	<b>Forms Prescribed by the Government</b> Description of forms	Sl.No. of P.W.A. Forms
I	Account of Receipts of Tools and Plant	23
II	Account of Issues of Tools and Plant	24
III	Register of Tools and Plant	25
IV	Statement of Receipts, Issues and Balances of Road Metal	26
V	Road Metal Rate Book	27
VI	Report of the Survey of Stores	28
VII	Sale Account	29
VIII	Stores Receipt Book	30
IX	Daily Report of Receipts	31
X	Indent for Stores	32
XI	Half-yearly Balance Return of Stock	33
XII	Half-yearly Register of Stock	34
XIII	Register of Rents of Buildings and Lands	35
XIV	Register of Mscellaneous Recoveries	36
XV	Daily Report of Work Done	37
XV-A	Muster Roll	38
XV-B	Muster Roll (Alternative Form)	39
XVI	Casual Labour Roll	40
XVII	Register of Measurement Books	41
XVIII	First and Final Bill	42
XIX	Running Account Bill - A	43
XX	Running Account Bill - C	44
XXI	Lump-sum Contract - Running Account Bill	45
XXII	Lump-sum Contract - Final Bill	46
XXIII	Register of Indents for Stores ordered from Firms and Bills	47
XXIV	Pay Bill of Work-Charged Establishment	48

S.No. of P.W.A. Forms	Description of forms
XXV	Account of Receipts, Issues and Balances of materials compared with estimated requirements.
XXVI	Monthly Account of Receipts, Issues and Balances of Material-at-site compared with estimated requirements.
XXVII	Register of Receipts, Issues and Balances of Material-at-site compared with estimated requirements.
XXVIII	Annual Register of Receipts, Issues and Balances of Material-at-site of minor and repair works.
XXIX	Return showing the Receipts, Issues and Balances of Material-at-site of minor and repair works.
XXX	Register showing the clearance of the Suspense head "Material-at-site" in the accounts of works.
XXXI	Statement showing the quantities and value of materials used in construction.
XXXII	Work Slip
XXXIII	Detailed Completion Report
XXXIV	Completion Statement of Works and Repairs
XXXV	Schedule of Workshops Manufacture Suspense
XXXVI	List of Monthly Sub-divisional Accounts A - For Major Works
	Works Abstracts B - For Minor Works
XXXVII	Detailed List of Petty Works Requisition and Accounts
XXXVIII	Register of Sanctions to Fixed Charges
XXXIX	Register of Miscellaneous Sanctions
XL	Statement showing the expenditure incurred by the Public Works Department in the case of Deposit Works.
XLI	Schedule of Rents of Boats.
XLI-A	Schedule of Rents of Buildings and Lands
XLII	Account of Interest-bearing Securities.
XLIII	Register of Cheque/Receipt Books
XLIV	Memo of Review.



**GOVERNMENT OF ANDHRA PRADESH**

**OFFICE OF THE ENGINEER-IN-CHIEF,  
PUBLIC HEALTH, 'Kashana',  
A.C. GUARDS, HYDERABAD - 4.**

MEMO NO. 486/Budget/B1/2001

Dated : 11-4-2001

**Sub :- Works Accounts - Budget and Regulation of Expenditure -  
Introduction of L.O.C. system and extension of P.A.O. Works  
system to all the departments dealing with public Works -  
Working instructions - Reg.**

- Ref :-**
- 1. G.O.Ms.No. 60 F&P (FW-BG) Department, dt : 30-3-2001,  
Communicated to all S.Es & E.Es and This office Endt.No.  
486/Works/B1/2001 dated 4-4-2001.**
  - 2. Govt. Memo.No. 2358/f3 (2)/2001-1 Dt: 9-4-2001 (Working  
instruction).**

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Copies of the reference 2nd cited are enclosed herewith to all Superintending Engineer of Public Health, with instructions to immediately communicate Government memo 2nd cited to the Executive Engineers of Public Health under their control for strict compliance of the instructions of Government.

All the Superintending Engineers of public Health are further requested to comeup with bottlenecks if any, the Public Health Divisions are facing in the new system introduced by Government for getting necessary clarifications from Government for smooth running of the system.

The receipt of this memo, along with the Government memo 2nd cited shall be acknowledged in the first instance.

Encl : As above.

**P.V.R. RAVINDRA,  
ENGINEER-IN-CHIEF (PUBLIC HEALTH).**

To,  
All Superintending Engineers of Public Health,  
Copy to Executive Engineer (W), Executive Engineer (D),  
Deputy Chief Engineer (Public Health), Chief Engineer (Public Health),  
Copy to Engineer-in-Chief (Public Health),  
Copy to Chief Accounts Officer (Public Health)

**GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT**

Works Accounts-Budget and Regulation of Expenditure-Introduction of LOC system and extension of Pay & Accounts Officer, Work System to all the Departments dealing with public Works - Orders - Issued.

**FINANCE & PLANNING (FW.BG) DEPARTMENT**

G.O.Ms.No. 60.

Dated : 30.3.2001.

\* \* \*

**ORDER :-**

Broadly the accounts of the State are two types i.e. Civil accounts comprising of establishment, Office expense and other incidental expenses not coming under the purview of Works Accounts. The Civil Accounts are operated, controlled and accounted for by the Treasuries and Accounts Department, while the Works Accounts are operated by the Divisions of respective Engineering Departments viz., Roads & Buildings, Panchayat Raj, Public Health and Forest and accounted for by them directly to Accountant General. Since, the Works Accounts of an engineering division are accounted for by the Executive Engineer to Accountant General, Government is not in a position to get the expenditure particulars in time and requiring it takes 3 to 4 months to get the consolidated expenditure figures from Accountant General. In respect of Irrigation Sector which is under the payment control of Pay and Accounts Organisation the expenditure figures are available on weekly basis. Under the Pay and Accounts System both Civil & Works Accounts are combined and bills are paid after cent percent precheck. The audit and accounting procedure was evolved in consultation with C & A.G., which has been updated and elucidated in the Pay and Accounts Officer (Works Accounts) Manual which is exhaustive and covers all the facets of Works Audit and Accounts.

2. The Organization of Pay and Accounts Office Works is also being computerized and likely to become operational from 1.4.2001. The package already developed and ready for use will help the Govt. to have day to day picture of the expenditure in relation to Budget and funds released.
3. In respect of other Departments dealing with Public Works there is no adequate system of preaudit and timely information of expenditure in relation to Budget and Funds on the transactions made by them. In some Departments expenditure is being incurred much in excess over the budgetary provisions. The Government have also been experiencing difficulty in collecting the expenditure particulars from the other works executing Departments.
4. In case of Irrigation and Roads & Buildings Departments, the utilization of Budget and Regulation of Expenditure on Works is regulated by way of authorization of LOC while in case of Panchayat Raj and Public Health Departments the grants released by a sanction are operated through P.D. accounts and Deposit account and Cheques drawn directly through Banks. In Forest Department neither the LOC is issued nor payments are made through Treasury or Pay and Accounts Office Works. The Expenditure is incurred by drawal of Cheques directly on Banks against the budget provision.
5. In order to bring about uniformity in preaudit and account keeping in all the Departments dealing with public Works and to have effective computerized financial management in the expenditure, Government after careful consideration for the matter introduce LOC system for release of funds & the payments in Roads & Buildings, Public Health, Engineering Wing of Panchayat Raj and Forest Department shall be made by Pay and Accounts Officers (Works) in Irrigation Department with effect from 1.4.2001. This order is applicable only for Works Expenditure. The Civil Accounts i.e. Establishment claims of the above Departments will however continue to be with the treasury.
6. Finance and planning (Projects Wing) Department will issue separate working instructions about the jurisdiction of the Pay and Accounts Officer / Assistant Pay and Accounts Officers. All the Works Payments from 1.4.2001 shall be made only against the LOC authorized by the Government from time to time. The detailed guidelines for authorization LOC and payments by the Pay and Accounts Officer Works will also be issued separately.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**S.K. ARORA**

PRINCIPAL SECRETARY TO GOVERNMENT

To

The E.N.C., Roads & Buildings Department

The All Chief Engineer's of Roads & Buildings

The Engineer-in-Chief, Public Health Department.,

The All Chief Engineer's of Public Health Department.

The E.-ngineer-in-Chief., P.R. Department.

The All Chief Engineers of P.R. Dept.

The Prl. CCF, Forest Department,

Copy to:

The P.S. to Secy. to C.M.

The P.S. to Minister (Finance and L..A)

The P.S. to C.S. to Government

The Prl. Secy. to Government (TR) TR & B Department.

The Prl. Secy. to Government (Buildings) TR & B Department.

The Prl. Secy to Government Municipa; Administration / & Urban Development Department.

The Prl. Secy to Government (RD) P.R. & R.D. Department.

The Prl. Secy to Government (PR) P.R. & R.D. Department.

The prl. Secy to Government E.F.S & T. Department.

All Depts. of Secretariat.

The P.S. to PFS / PFS.(W&p) / PFS (Fp)

The P.S. to Secy. (I.F.) Secy. (Roads & Buildings)

The P.S. to Addl. Fin. Secretary

The D.F.A. & B.O.D.S. to Government (W&p)

The D.T.A., Andhra Pradesh, Hyderabad.

The Pay Accounts Officer, Hyderabad.

The Director of Local Fund Audit.

SF/SCs

// FORWARDED :: BY ORDER //

SECTION OFFICER

# **WORKING INSTRUCTIONS**

## **Introduction of P.A.O System for Panchayat Raj, Public Health, Roads & Buildings and Forest Department**

**(Memo.No. 2358/F3(2)/2001-1, Dated 09.04.2001)**

**Finance & Planning (Projects Wing) Department  
Government of Andhra Pradesh  
Hyderabad.**

**GOVERNMENT OF ANDHRA PRADESH  
FINANCE AND PLANNING (PROJECTS WING::F3) DEPARTMENT**

**Memo.No. 2358/F3(2) / 2001 - 1**

**Dated 09-04-2001**

**Sub : Works Accounts - Budget and Regulation of Expenditure - Introduction of L.O.C. system and extension of PAO Works System to all the Departments dealing with public Works - Working instructions - Issued.**

**Ref : G.O.Ms.No. 60, Fin & plg. (FW.BG) Department, Dt. 30.03.2001.**

\* \* \*

1. In the G.O. read above Government have issued orders introducing LOC system for release of funds extending the PAO Works system to Roads & Buildings, Public Health, Engineering Wing of P.R. and Forest Departments, dealing with Public Works with effect from 01-04-2001 and these orders are applicable for only Works Expenditure.

2. In para 6 of the G.O read above it was further ordered, that the Finance and Planning (Projects Wing) Department will issue separate working instructions about the jurisdiction of the PAY & Accounts Officers / Assistant Pay & Accounts Officers and detailed guidelines in regard to payments etc. by the Pay & Accounts Officers / Assistant Pay & Accounts Officers. Accordingly, after careful consideration of the matter, all the Divisions / Offices of above four Departments are now attached to the payment control of Pay Accounts Officers/ Assistant Pay & Accounts Officers of this Works Accounts Department as in the Annexure I to IV enclosed to this Memo. The guidelines in regard to presentation of claims & various related documents to the Pay & Accounts Officers / Assistant Pay & Accounts Officers are indicated below :

- i. The Payment and Accounting functions of Works Expenditure in Roads & Buildings, Public Health, Engineering Wing of P.R. Department and Forest Department shall be discharged by the Pay & Accounts Officers / Assistant Pay & Accounts Officers of Works Accounts Department.
- ii. The Divisional Officers etc., in the above departments are relieved of the duty of maintaining cash book and issuing cheques for the payments relating to works expenditure. They are not required to render monthly and consolidated accounts to the Accountant General. At the same time they however continue to remain responsible for correct maintenance of initial records which form the basis of claims for payments.
- iii. The drawing account of the Divisional Officers with the Banks and Treasuries will cease. The Divisional Officers will however continue to be

given imprest advance at the rates applicable under rules. The Divisional Officer from out of the total imprest placed at his disposal give imprest to the Sub Divisional Officers / Section Officers as the case may be not exceeding the rates applicable to them. All the transactions including those met by Sub-Divisional Officer & Section Officers should be incorporated in the imprest a/c of Divisional Officer and the consolidated account duly recording pass order for the total amount required for recoupment should be presented to the Pay & Accounts Officers / Assistant Pay & Accounts Officer's at least once in Fort Night for recoupment. All the officers who are already holding imprest with them shall remit back the amounts in to treasury and seek fresh imprest by presenting requisition to the Pay & Accounts Officer's.

- iv. Bills for works expenditure are to be presented to the Pay & Accounts Officer / Assistant Pay & Accounts Officer in a complete shape along with all the supporting documents viz M.books, L.F. books, Section and calculation sheets, recovery statements etc. and accompanied by check slip / scrutiny slips signed by both Divisional Accounts Officer (works) (Wherever available) and the Divisional Officers after completing all the formalities.
- v. The Pay and Accounts Officers / Assistant Pay and Accounts Officers will make the payment against the L.O.Cs distributed by the Head of Department / Unit Officers. The Heads of Departments have to obtain L.O.C. released by Government and issue distribution Division / office wise and Head of Account wise up to Sub-Head level and communicate copies of distribution order to the respective Pay and Accounts Officers / Asst. Pay & Accounts Officers as well as Joint Director of Works Accounts who will arrange the payments and regulate the expenditure accordingly.
- vi. Ordinarily no works should be started before an estimate is sanctioned by competent authority and also an agreement is executed, where necessary. No expenditure on works shall be allowed without a sanctioned estimate. However in case of urgency like payment of salaries etc. to the work charged establishment, the payments on a provisional basis may be claimed. In such cases the claims are to be presented accompanied by form of provisional payments duly filled in and counter signed by the authority competent to regularize the formality. However in case where the particular formality require the sanction of Government, the Head Of the Department / Chief Engineer concerned may ask provisional payments confined to four payments in a series, subject to a limit of 25% of the estimates cost of the work.

- vii. **Communication of Sanctions** : (a) Copies of all sanctioned Estimates, Agreements entered in to and purchase orders / work orders issued are to be sent immediately as they are sanctioned or entered, or issued to the Pay & Accounts Officer / Assistant Pay & Accounts Officer concerned in a complete shape (i.e) sanction order, Report accompanying the estimate, data in support of rates etc. and accompanied by the scrutiny slip duly filled in and signed by the competent authority (i.e) Divisional Accounts Officer (W) & Divisional Officers in case of sanctions accorded by the Divisional Officers, by the Deputy Superintending Engineer's in case of sanctions accorded at the level of Superintending Engineers. & Deputy Chief Engineer's. in case of sanctions accorded at the level of Chief Engineers.
- (b) A consolidated return of estimates sanctioned during a month by the Divisional Officers, Superintending Engineers / Chief Engineers / Head Of the Departments, shall be sent to the Pay & Accounts Officer /Assistant Pay & Accounts Officer and J.D.W.As. concerned to reach not later than the 5th of every succeeding month to watch its receipts.
- viii. **Receipt of money** : All cash receipts collected from the individuals, contractors, Firms etc. to be credited into Government account are to be obtained in the shape of demand drafts in favour of Pay & Accounts Officers / APAOs concerned and all such D.Ds are to be sent to the Pay & Accounts Officer /Assistant Pay & Accounts Officer for realisation and incorporation into accounts.
- ix. **Claims of Work Charged Establishment** : The operation of Temporary advance for payment of claims of Work Charged Establishment wherever in vogue is discontinued. The claims of Work Charged Establishment duly indicating the head of account, name of work with reference to sanction to which the expenditure is chargeable are to be presented to the Pay & Accounts Officer /Assistant Pay & Accounts Officer accompanied by the check slip in the prescribed format and recording pass order for gross amount and enclosing all the recovery schedules, copies of sanctions etc, in a complete shape as in the case of regular employees. The Pay & Accounts Officer /Assistant Pay & Accounts Officer after thorough scrutiny issue cheque in favour of D.D.O. for arranging payment to the Work Charged Establishment.
- x. The following registers related with Works Expenditure are maintained in Pay & Accounts Officer's office.
1. Works, Abstract-cum-Audit register
  2. Contractor Ledger



3. Suspense registers
4. Deposit register
5. Register of R&R on capital Account etc.

For this purpose the Divisional Officers have to get their registers closed up to 31.3.2001 tallying the balances with the complied accounts rendered to the Account General and then get the outstanding balances carried forwarded to a new register under attestation by the Divisional Accounts Officers (W) / Divisional Officers {Where there is no Divisional Accounts Officers (W)} with a certificate of tally recorded there in and the registers then sent to the Pay & Accounts Officer /Assistant Pay & Accounts Officer concerned for continuing further maintenance.

In regard to the contractors ledger, the Divisional Officers however maintain it in the simplified form (proformae enclosed) to enable them to watch the recoveries to be made from the contractors. The U.S.R.'s should after entry in the simplified contractor ledger in the Division, be passed on to the Pay & Accounts Officer /Assistant Pay & Accounts Officer for further action.

- xi. **Statement of bills paid :** The Pay & Accounts Officers /Assistant Pay & Accounts Officers will send every month to each Divisional Officer a statement of bills paid (induplicate) in the proforma enclosed which shall be verified by the Divisional Officer to ensure that the bills paid do not include any bill either not presented or not passed by him and then return one copy of the same to the Pay & Accounts Officer /Assistant Pay & Accounts Officer duly recording a certificate that all the payments mentioned in the statement relate to his Division.
- xii. **Delivery of Cheques :** The cheques by the Pay & Accounts Officer / Assistant Pay & Accounts Officer for payment will be delivered to the Drawing Officer under proper acknowledgement for handing over to the parties. For this purpose, the drawing officers should furnish names of 2-3 selected persons with their specimen signatures duly attested.

3. The principal Chief Conservator for Forest and all the Engineers-in-Chief / Chief Engineers of Road and Buildings, Panchayat Raj & Public Health Departments are requested to bring these working instructions etc. to all the concerned in their Department dealing with works expenditure with directions to follow them strictly to facilitate for smooth and speedy payment of claims, accounting and prompt reporting of expenditure.

**P.K. RASTOGI**

PRINCIPAL SECRETARY TO GOVERNMENT  
(WORKS & PROJECTS)

To  
Principal CCF, Forest Department.  
The E.N.C., R & B Dept.  
The All C.E's of R & B.  
The E.N.C., P.H. Dept., AC Guards, Hyd.  
The All C.E's of P.H. Dept.  
The E.N.C., P.R. Dept.  
The All C.Es of P.R. Dept.  
All Joint Directors Works Accounts.

Copy to :

The prl. Accountant General, A.P., Hyd.  
The Accountant General (Audit). A.P. Hyd.  
The Accountant General (A&E) A.P. Hyd.  
The P.S. to Secy. to C.M.  
The P.S. to Minister (Finance and L.A)  
The P.S. to C.S. to Govt.  
PS to Prl. Secy to Govt. (TR) TR & B Dept.  
PS to Prl. Secy to Govt. (Buildings) TR & B Dept  
PS to Prl. Secy to Govt. M.A. & U.D. Dept  
PS to Prl. Secy to Govt. (RD) P.R & R.D. Dept  
PS to Prl. Secy to Govt. (PR) P.R. & R.D. Dept  
PS to Prl. Secy to Govt. E.F.S & T. Dept.  
The All Depts of Secretariat.  
The P.S. to P.F.S.  
The P.S. to P.F.S. (W&P)  
The P.S. to P.F.S. (FP)  
The P.S. to Secy. (I.F.)  
The P.S. to Secy. (R&E)  
The P.S. to Addl. Fin. Secretary  
The D.F.A. & E.O.D.S. to Govt. (W&P)  
THE D.T.A., A.P., Hyderabad.  
The P.A.O., Hyderabad.  
The Director of Local Fund Audit.  
The Asst. Fin. Advisor, Fin& Plg. (Projects Wing) Dept.  
F1/F9, SF/SCs)

**//FORWARDED BY ORDER//**

**SECTION OFFICER**

## ANNEXURE - II

### List of the Offices / Divisions of PUBLIC HEALTH Departments

Sl.No.	District	PAO / APAO	Name of the Division / Office	Name of the Administrative Control of Division
1	2	3	4	5
1	Vizianagaram	PAO (W&P) Vizianagaram	P.H. Divison, Vizianagaram	P.H. Circle, Visakhapatnam
2.	Visakhapatnam	PAO, YRS, Visakhapatnam	1. Project Dvn. I, Visakhapatnam 2. Project Dvn.II, Visakhapatnam 3. P.H. (Low Cost Sanitation) Division, Visakhapatnam	P.H. Circle, Visakhapatnam
3	East Godavari	APAO/SACB, Dowlaiswaram	P.H. Division, Rajahmundry	P.H. Circle, Rajahmundry
4	West Godavari	PAO, Drainage, Eluru	P.H. Division, Eluru	P.H. Circle. Rajahmundry
5	Guntur	PAO, W&P, Guntur PAO, Lingamgunta	1. P.H. Division, Guntur 2. P.H. Spl. Division, Guntur P.H. Spl.Division, Narasaraopeta	P.H. Circle, Guntur
6	Krishna	PAO, W&P, Vijayawada	P.H. Division, Vijayawada	P.H. Circle, Guntur
7	Prakasham	APAO, Ongole	P.H. Division, Ongole	P.H. Circle, Nellore
8	Chittoor	PAO, Srikalahasti	1. P.H. Division, Tirupati 2. P.H. (UDS) Division, Tirupati	P.H. Circle, Nellore
9	Anantapur	PAO, Anantapur	P.H. Division, Anantapur	P.H. Circle, Anantapur
10	Kurnool	PAO, Kurnool	P.H. Division, Kurnool	P.H. Circle, Anantapur
11	Warangal	PAO, Hanumakonda,	P.H. Division, Warangal	P.H. Circle, Warangal
12	Karimnagar	PAO, SRSP (IW) LMD Colony	P.H. Division, Karimnagar	P.H. Circle, Warangal
13	Khammam	APAO, Tekulapally, Khammam	P.H. Division, Khammam	P.H. Circle, Warangal
14	Hyderabad	APAO, Projects, Chandravihar	P.H. Division, Hyderabad	P.H. West Circle, Hyderabad
15	Mahaboob Nagar	PAO, Gadwal	P.H. Division, Mahaboob Nagar	P.H. West Circle, Hyderabad
16	Nizamabad	APAO, Pochampad, Br. at NZM	P.H. Division, Nizamabad	P.H. West Circle, Hyderabad

## MOVEMENT SLIP TO ACCOMPANY THE BILL OF THE CONTRACTORS AND THE SUPPLIERS

---

1. Name of the Division
  - a) Name of the Work :
  - b) Name of the Contractor :
2. Date of measurement by the Executive Subordinate :
3. Date of check measurement by the Executive Engineer, or by the Sub-Divisional Officer :
4. Date of receipt of the bill in the sub-Divisional Office :
5. Date of transmission of the bill to the Pay and Accounts Office :
6. Date of return of the bill by the Pay & Accounts Officer to the Divisional Officer with objections if any
7. Date of retransmission of the bill to Pay and Accounts Officer after Attending to the Objections
8. Date of payment of the bill by the Pay and Accounts Officer
9. Reasons for delay at any stage Quoting the items No. referred to Above.

SECTION OFFICER  
.....SECTION

SUB-DIVISIONAL OFFICER  
.....SUB-DIVISION

EXECUTIVE ENGINEER  
.....DIVISION

## SCRUTINY SLIP TO ACCOMPANY THE CONTRACTORS OR THE FIRM'S BILL

Bill No.....of 200.....

for the work of.....Stock.....

- (1) All calculations have been checked arithmetically.
- (2) The expenditure is covered by estimate No.....  
of 200.....200..... Communicate  
to the Pay and Accounts Officer with No..... Dt.....

Intimation of the liability beng incurred wiithout intimation has been coommunicated to the Pay and Accounts Office in No.....Dated.....

- (3) The rates/quantities are in accordance with the Agreement/Purchase Order No.....Date.....Except the following:

Item No.	Particulars	Rate / Quantity	Justification for the Proposed rate quantity
----------	-------------	-----------------	--

- (4) The contractor has signed in the M.Book and in the bill accepting the detailed measurements.
- (5) The bill has been checked with the contractor's ledger
- (6) The recoveries due have been affected in full/have not been effected in full due to the following reasons.
  - (i) .....
  - (ii) .....
- (7) Sales Tax excise or Other duties packing and forwarding charge, i.e. claimed in the bill are admissible under the contract/purchase order.
- (8) Other remarks if any .....

DIVISIONAL ACCOUNTS OFFICER  
(WORKS)

DIVISIONAL OFFICER  
NAME OF THE DIVISION

(SPACE FOR THE PAY AND ACCOUNTS OFFICE)

The above have been verified. All other prescribed checks have been applied.

Superintendent

Pay and Accounts Officer

## DETAILS OF ITEMS DEBITED TO MISCELLANIOUS PUBLIC WORKS ADVANCES FOR THE MONTH OF.....

Name of the Division.....

Sl. No.	Voucher No. & Date	Bill Description of the payment	Reference to the Div- sional Bill No.if any	Reference to purchase order No. Agrt.No. etc.	Amount
1	2	3	4	5	6

DETAILS OF ITEMS DEBITED TO MISCELLANEOUS PUBLIC WORKS  
ADVANCES FOR THE MONTH OF \_\_\_\_\_

Reasons for debiting To Miscellaneous P.W. Advances	Reference to OTEO. No. prepared by the Division to adjust The amount finally	Reference to OTIO No. and month in which the TEO was incorporated in the Amount	Remarks
7	8	9	10

**STATEMENT OF BILLS PAID DURING THE MONTH OF .....**

Name of the Division.....

Sl. No.	Cash Book Voucher No. & Date	Divl. Bill No. & Date	Brief particulars of the bill	Name of the party in whose favour the Cheque was drawn
1	2	3	4	5



STATEMENT OF BILLS PAID DURING THE MONTH OF \_\_\_\_\_

Name of the Division: \_\_\_\_\_

Amount Paid	Head of Account	Remarks
6.	7.	8.

**CERTIFIED THAT ALL PAYMENTS**  
Detailed in this statement relate to bills  
presented by this division .

**Executive Engineer/  
Drawing Officer.**

**Pay & Accounts  
Officer**

**SCHEDULE OF WORKS EXPENDITURE FOR THE MONTH OF.....**

Name of the Division.....Sub.Head.....

Sl. No.	Name of the work	Estimate No. and amount	Expenditure to end of Previous year	Expenditure during the month
1.	2.	3.	4.	5.

Expenditure during the year	Up to date progressive expenditure	Remarks
6.	7.	8.

## CONTRACTOR'S LEDGER

Name of the Contractor.....

### DEBITS

Date	Source	Particulars quoting Agt. No. & Name of Work	Stock	Advances	Deposit	Mis.	Remarks
1.	2.	3.	4.	5.	6.	7.	8.

CONTRACTOR'S LEDGER

Name of the Contractor

**CREDIT**

Date	Source	Particulars	Stock Advances		Deposit	Mis.	Remarks
1.	2.	3.	4.	5.	6.	7.	8.

**SCRUTINY SLIP TO ACCOMPANY THE AGREEMENT / PURCHASE ORDER**

1. The agreement (Purchase Order) is accepted and issued by the competent authority.

2. Tender / Quotations have been called for

OR

Tenders / Quotations have not been called for owing to the following reasons:

- i. ....
- ii. ....
- iii. ....
- iv. ....

3. The liability is covered by estimate No.....of 200..... copy forwarded to the Pay and Accounts Officer in No.....dated ..... except for the following :

Item No.	Description	Reasons
	A report of the liability being incurred without an estimate was forwarded to the Pay and Accounts Officer in No.....	

4. The agreement / Purchase order is supplemental to agreement / purchase Order No. .... No..... dated.....

5. Any other remarks .....

Divisional Accounts Officer  
(Works)

Executive Engineer

Name of the Division.....

**(SPACE FOR THE PAY AND ACCOUNTS OFFICER)**

The above have been verified. All other prescribed checks have been applied.

SUPERINTENDENT

PAY AND ACCOUNTS OFFICER

**SCRUTINY SLIP TO ACCOMPANY THE DETAILED ESTIMATES FOR WORKS**

Estimate D.R. / C.R / C.R. / G.R. / C.R. / Ms..... dated (Rs. )

for the work of.....

1. The Estimate is within the Executive Engineer's/Superintending Engineer's / Chief Engineer's Powers of sanction
2. The prescribed schedules are attached except the following.

**PARTICULARS**

**REASONS FOR THE OMISSION.**

DIVISIONAL ACCOUNTS OFFICER

EXECUTIVE ENGINEER

HEAD DRAFTSMAN

DY. SUPERINTENDING ENGINEER

SUPERINTENDENT

CHIEF ENGINEER

---

**(SPACE FOR THE PAY AND ACCOUNTS OFFICE)**

Certified that the Estimate and Schedules have been checked.

SUPERINTENDENT

PAY AND ACCOUNTS OFFICER

---

**(SPACE FOR THE PAY AND ACCOUNTS OFFICER)**

The above have been verified. All other prescribed details have been applied.

PAY AND ACCOUNTS OFFICER

SUPERINTENDENT

**SPECIAL FORM FOR PROVISIONAL PAYMENT**

(This form should accompany every claim for provisional payment)

1.	Name of the Work	:	
2.	Reference to Estimate	:	
3.	Reference to agreement, if any	:	
4.	Nature of formalities wanting	:	
5.	Estimated amount covered by (4) above	:	
6.	Whether any payment was made earlier on special case for provisional payment in respect of this work/ contract? If so, give details.	:	
7.	The amount of provisional payment now required.	:	
8.	Authority competent to regularize the formality in (4) above in this case	:	
9.	Steps already taken, if any to complete the formalities. :	:	

Certified that the provisional payment claimed above is essential in the interest of work, and that necessary further steps will be taken to complete the formalities without delay.

Signature of Divisional Officer

Counter signature of the officer, Mentioned under (8) above

Orders of the Director of Accounts



**LIST OF ESTIMATES sanctioned by the.....**

(This form should accompany every claim for provisional payment)

.....during the month of .....

Sl. No.	Particulars of estimates	Amount of estimate	Reference sanction
1.	2.	3.	4.

Certified that the provisional payment claimed above is essential in the interest of work and that necessary further steps will be taken to complete the formalities without delay.  
 Signature of Divisional Officer  
 Counter signature of the officer mentioned under (b) above  
 Orders of the Director of Accounts

Classification

Major Head	Minor Head	Sub-Head	Detailed	Remarks
5.	6.	7.	8.	9.



यदैव विद्यया करोति श्रद्धयोपनिषदा  
तदैव वीर्यवत्तरं भवति

**Duty performed  
with Knowledge, Faith and Devotion,  
becomes really effective**

**Dr. MCR Human Resource Development Institute of Andhra Pradesh**

Road No. 25, Jubilee Hills, Hyderabad-500 033. Phone : 3548487, 3543727 Fax : (040)3548887