

ACCOUNT CODE

VOLUME III

Departmental Accounts

Office of the Comptroller & Auditor General of Bangladesh

ACCOUNT CODE VOLUME III

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**ACCOUNT CODE
VOLUME III.
DEPARTMENTAL ACCOUNTS**

PART I - GENERAL

Chapter I - General

A. - Introductory

The Directions given below shall apply to Departments of the Government whose initial and subsidiary accounts are compiled in whole or part departmentally, the accounts so compiled being rendered to the designated Accounts Offices. These Directions will not apply to Post Office and Telegraph and Telephone Board whose initial and subsidiary accounts are also compiled departmentally. Post and Telegraph Initial Account Code will apply to these two Departments

B.- Public Works, Housing And Settlement, Roads And Highways, Public Health Engineering And Forest Departments.

Del 2. The directions in accordance with which the initial and subsidiary accounts should be kept in Public Works, ~~Housing and Settlement~~, Roads and Highways, Public Health Engineering and Forest Departments and the forms in which the compiled accounts of these Departments should be rendered to the designated Accounts Offices, have been prescribed in detail in the following Chapters of this Volume. These directions are supplementary to the general directions contained in Volume I, which are applicable to these Departments unless there is something repugnant in the subject or context and except to the extent that they are modified by the directions in the following Chapters.

3. The forms of initial and subsidiary accounts prescribed should be regarded as standard or model forms which may be modified by the Controller General of Accounts according to Departmental requirements in consultation with the Comptroller and Auditor General. Similarly, the Controller General of Accounts may introduce such changes in the detail of accounts returns as he may deem necessary with the concurrence of the Comptroller and Auditor General.

C.- Other Departments

4. Whenever an order is passed by competent authority, vide Article 28 of Volume 1, transferring any public works to the administrative control of a Department other than the Departments mentioned in Article 2 of this volume and that Department itself arranges for the execution of those works, the detailed classification of the transactions connected with the works so transferred should be such as the Controller General of Accounts may determine in consultation with the Comptroller and Auditor General. Subject to such exceptions as may be authorised by the Controller General of Accounts with the previous concurrence of the Comptroller and Auditor General, the transactions should be accounted for in the forms and in accordance with the directions prescribed in Chapters III and IV for similar transactions of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments.

5. The forms of initial accounts relating to the Defence Services and Railways, whose accounts are not maintained by Controller General of Accounts, shall be determined in accordance with the provisions of Article 3 of Volume I.

6. In the case of all other Departments whose initial and subsidiary accounts are compiled departmentally, the orders and instructions contained in the relevant Departmental Code, Manual or Regulations in so far as they provide for the forms of initial and subsidiary accounts kept in any Department, shall continue to be followed unless the Controller General of Accounts considers it necessary to replace the existing forms or any of them by some other forms or form. In the event of any difference of opinion between the Controller General of Accounts and the Departmental authority concerned, the question should be referred by the Controller General of Accounts to the Comptroller and Auditor General for issue of necessary directions.

7. Whenever the activities of a Government Department are such as to require the maintenance of initial and subsidiary accounts not covered by the directions contained in Article 6, the forms of the accounts should be such as may be settled by the Controller General of Accounts, subject to the previous concurrence of the Comptroller and Auditor General.

D.- Definitions.

8. Unless there be something repugnant in the subject or context, the terms defined below should be interpreted in the following chapters and forms in the sense herein explained.

(1) **Advance Payment** means a payment made on a running account to a contractor for work done by him but not measured.

(2) **Assets.-** In the accounts of works, this term indicates all outstanding or anticipated credits, which have to be taken in reduction of final charges. Examples :- recoveries of advances or recoverable payments, and sale-proceeds or transfer value of surplus materials.

(3) **Bank.** - The term "The Bank" means the Bangladesh Bank or any of its offices or branches and includes any branch of Sonali Bank acting as agent of Bangladesh Bank in accordance of the provisions of Bangladesh Bank Order, 1972.

(4) **Cash.** -The term "Cash" includes legal tender coin, notes, cheques and drafts payable on demand. A small number of revenue stamps may be treated as part of the cash balance.

Note. -Government Securities, deposit receipts of banks, debentures and bonds, accepted as security deposit under the rules of Government, do not fall under this term.

(5) **Competent Authority.-** The term "Competent Authority" means the Government or other authority to whom the relevant powers may be delegated by the Government.

(6) **Completion and Completed.-**The expression "completion of work" may be understood to include "abandonment of a work" and "completed" to include "abandoned".

(7) **Contingencies.-** When used in respect of the accounts of works, the term "Contingencies" indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head or sub-work, yet pertain to the works as a whole.

(8) **Contract and Contractor.-** The term "Contract" means any kind of undertaking, written or verbal, express or implied, by a person, not being a Government servant, or by a syndicate or firm,

for the construction, maintenance or repairs of one or more works, for the supply of materials, or for the performance of any service in connection with the execution of works or the supply of materials. The term " Contractor" means a person, syndicate or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of works or for services in connection therewith.

(9) Deposit Works.- This term is applied to works of construction or repair the cost of which is met not out of Government funds, but out of funds from non-Government sources, which may either be deposited to Government accounts or otherwise placed at the disposal of the Divisional Officer. Works executed for municipalities and other public bodies fall under this category when the cost is debitable to deposits made for the purpose in the Government accounts.

(10) Direct and Indirect Charges.- "Direct Charges" are those charges pertaining to a work, project or job which are incurred directly for its execution and are included in the regular accounts of it. "Indirect Charges" are those charges which pertain, or are incidental to a work, project, workshop job or manufacture job, but which are not incurred directly and solely in connection therewith and thus cannot be taken directly into such detailed accounts of it as are incorporated in the regular accounts of the expenditure of the Department.

(11) Direct and Indirect Receipts.- "Direct Receipts" are those items of revenue receipts which are realised in connection with a work or project either by officers of the Public Works Department or other departments and are brought to account directly as appertaining to the work or project. "Indirect Receipts" are those receipts which pertain, or are incidental to a scheme or work, but cannot be taken directly into such detailed accounts of it as are incorporated in the regular accounts of the receipts of the Department.

(12) Division and Divisional Office.- These terms are used to denote respectively the executive charge held by a Divisional Officer[clause (13) below] and the head office of such a charge. Thus, the office of an independent executive sub-division is a divisional office for the purpose of this Volume, as also that of the Superintendent of a Workshop, working independently of a Divisional Officer.

(13) Divisional Officer.- This term is applied to an executive officer of a Department mentioned in Article 2 who is not subordinate to another executive or disbursing officer of the Department, even though the executive charge held by him may not be recognised as "division" by the Government. Thus, the officer in charge of an independent sub-division is also treated as a Divisional Officer for the purposes of this Volume.

Disbursing Officers of other Departments, if they spend Public Works funds and are required to render their accounts direct to the Controller General of Accounts / Chief Accounts Officer, are also included in the term Divisional Officer in this Volume.

(14) Final Payment means the last payment on a running account made to a contractor on the completion or termination of his contract and in full settlement of the account .

(15) Government means the Government of the People's Republic of Bangladesh.

(16) Imprest.- This term represents the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer.

(17) Intermediate Payment is a term applied to a disbursement of any kind on a running account, not being the final payment. It includes an "Advance Payment", a "Secured advance" and an "On account payment (other than the final payment on a running account)", or a combination of these.

(18) Issue Rate.- This term denotes the cost per unit fixed, in respect of an article borne on the Stocks of the Department, at a valuation for the purpose of the calculation of the amount creditable to the sub-head concerned of the stock account (i.e., the sub-head under which the article is classified) by charge to the account or service concerned, when any quantity of that article is issued from Stock. This does not take into account the storage charges mentioned in clause (32).

When stock account is not maintained, issue rate represents the rate at which cost of materials supplied to contractors is deducted from the final bills for payment.

(19) Labour.- When a separate materials account is kept for one or more sub-heads of an estimate and the term "Labour" is used in connection with such an account, it denotes all charges pertaining to each of those sub-heads, other than (1) the cost of materials issued direct and (2) carriage and incidental charges in connection with the materials.

(20) Liabilities.- When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final charges, but have not been paid, regardless of whether or not they have fallen due for payment, or, having fallen due, have or have not been placed to the credit of the persons concerned in a suspense head subordinate to the accounts of the work concerned.

(21) Lump Sum Contract is a contract for a complete work which a contractor agrees to execute with all its contingencies for a fixed sum subject to such conditions as the Government may lay down.

(22) On Account Payment or Payment on Account means a payment made on a running account to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of work or supplies; if it is an intermediate payment, it is subject to the final settlement of the running account on the completion of the contract for the work or supplies.

(23) Operation.- Used in respect of the accounts of manufacture and workshop transactions, this term indicates the charges incurred on the manufacture operations connected with specific jobs.

(24) Outturn.- Used in respect of the accounts of manufacture and workshop transactions, this term denotes the value of the finished products (or of the work done, in cases in which the articles wrought are not supplied departmentally) of manufacture operations connected with specific jobs.

(25) Progress means the up-to-date quantities of work done or supplies made.

(26) Quantity.- In the accounts of works, this expression is used to describe the extent of work done, supplies made or services performed, when these can be measured, weighed or counted.

(27) Rate.- In estimates of cost, contracts, contractors' bills, and vouchers generally, rate means the consideration allowed for each unit of work, supply or other service.

(28) Rate of Cost and Inclusive Rate of Cost.- *Rate of Cost* means generally the total cost of a work or supply divided by its quantity. In the accounts, it represents the recorded cost per unit, as arrived at by dividing the up-to-date final charge on a sub-head, by the up-to-date progress thereof. *Inclusive Rate of Cost* means the rate of cost of the entire work relating to a sub-head, including the cost of materials if recorded separately in the accounts.

(29) **Recoverable Payment** means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has therefore to be made good to the Government by an equivalent cash recovery or short payment of dues.

(30) **Running Account** is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or termination of his contract.

(31) **Secured Advance** is a term applied specifically to an advance made, on the security of materials brought to site of work, to a contractor whose contract is for the completed items of work.

(32) **Storage Rate and Storage Charges.**- These expressions denote, respectively, the centage rate fixed for, and charges levied on, all issues of stock to cover such actual expenditure as is incurred, after the acquisition of the stores, on work-charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store, godown or yards, etc.

(33) **Sub-divisional Officer.**- This designation is applied primarily to an official, whether a gazetted officer or not, who holds the charge of a recognised sub-division in subordination to a Divisional Officer; but when the immediate executive charge of any works or stores has not been constituted into a regular sub-divisional charge, but is held by the Divisional Officer himself, the latter is also treated as the Sub-divisional Officer in respect of such charge. When a Divisional Officer holds the immediate charge of a recognised sub-division in addition to his own duties as the executive head of the Division, he is treated as the Sub-divisional Officer in respect of the charge of the sub-division.

(34) **Sub-head.**- In the accounts of works and in working estimates, this term is used to describe the sub-divisions into which the total cost of a work (or of its sub-works, if it is a large work) is divided for purposes of financial control and statistical convenience. The several types of work that have to be executed in the course construction or maintenance of a work or sub-work, e.g., excavation, brick-work concrete, woodwork, etc., are treated usually as the sub-heads of it.

(35) **Sub-work.**- In the case of a large work consisting of several buildings or smaller works, or groups thereof, the term sub-work is often applied to a distinct unit of the work if that unit is sufficiently large or important to be kept distinct for the purposes of accounts. For example, the outer wall, the solitary cells, the cook-houses, the jailer's quarters, etc., in the case of a large central jail.

(36) **Supervision Charges.**- This term, in relation to stores, is applied ordinarily to the charges which are levied, in addition to book value and storage charges, in respect of stock materials sold or transferred, and are intended to cover such items of the expenditure incurred on the stores as do not enter their books value and are not included in the storage charges.[see clause (32)].

(37) **Suspense Accounts.**- This term is reserved for the temporary passage of such transactions as must be taken at once to the account of the sanction or grant concerned, but cannot be cleared finally because the relevant payment, recovery or adjustment is awaited. The charges under a suspense account are taken in enhancement of the charges against the work concerned and the receipts in reduction thereof. For suspense accounts within the accounts of works, see Article 104. Suspense accounts shall not be opened or operated without the concurrence of the Controller General of Accounts.

(38) **Value.**- This term used in connection with issue of materials to contractors or to works (*vide* Articles 95 and 96) includes storage charges.

(39) **Work.**- The term "work", when by itself, is used in a comprehensive sense and applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, supply of building materials for the construction or repair, or the operations of a workshop.

(40) Works Expenditure and Works Outlay.- these terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works. The charges falling under these categories may be net when, under rule, any receipts are taken in reduction of the charges, but they do not include the cost of the general services, Tools and Plant and Establishment, or any charges kept under one of the suspense accounts pending final adjustment.

(29) **Recoverable Payment** means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has therefore to be made good to the Government by an equivalent cash recovery or short payment of dues.

(30) **Running Account** is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or termination of his contract.

(31) **Secured Advance** is a term applied specifically to an advance made, on the security of materials brought to site of work, to a contractor whose contract is for the completed items of work.

(32) **Storage Rate and Storage Charges.**- These expressions denote, respectively, the centage rate fixed for, and charges levied on, all issues of stock to cover such actual expenditure as is incurred, after the acquisition of the stores, on work-charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store, godown or yards, etc.

(33) **Sub-divisional Officer.**- This designation is applied primarily to an official, whether a gazetted officer or not, who holds the charge of a recognised sub-division in subordination to a Divisional Officer; but when the immediate executive charge of any works or stores has not been constituted into a regular sub-divisional charge, but is held by the Divisional Officer himself, the latter is also treated as the Sub-divisional Officer in respect of such charge. When a Divisional Officer holds the immediate charge of a recognised sub-division in addition to his own duties as the executive head of the Division, he is treated as the Sub-divisional Officer in respect of the charge of the sub-division.

(34) **Sub-head.**- In the accounts of works and in working estimates, this term is used to describe the sub-divisions into which the total cost of a work (or of its sub-works, if it is a large work) is divided for purposes of financial control and statistical convenience. The several types of work that have to be executed in the course construction or maintenance of a work or sub-work, e.g., excavation, brick-work concrete, woodwork, etc., are treated usually as the sub-heads of it.

(35) **Sub-work.**- In the case of a large work consisting of several buildings or smaller works, or groups thereof, the term sub-work is often applied to a distinct unit of the work if that unit is sufficiently large or important to be kept distinct for the purposes of accounts. For example, the outer wall, the solitary cells, the cook-houses, the jailer's quarters, etc., in the case of a large central jail.

(36) **Supervision Charges.**- This term, in relation to stores, is applied ordinarily to the charges which are levied, in addition to book value and storage charges, in respect of stock materials sold or transferred, and are intended to cover such items of the expenditure incurred on the stores as do not enter their books value and are not included in the storage charges.[see clause (32)].

(37) **Suspense Accounts.**- This term is applied primarily to certain heads of accounts, falling under the minor head "Suspense" of a major head of expenditure, which are reserved for the temporary passage of such transactions as must be taken at once to the account of the sanction or grant concerned, but cannot be cleared finally either because the relevant payment, recovery or adjustment is awaited or because it is necessary to keep an effective watch over the values of any stock materials, until their final disposal. The charges under a suspense account are taken in enhancement of the charges, under the major head of expenditure concerned, and the receipts in reduction thereof. For suspense accounts within the accounts of works, see Article 104. Suspense

accounts shall not be opened or operated without the concurrence of the Controller General of Accounts.

(38) Value.- This term used in connection with issue of materials to contractors or to works (*vide* Articles 95 and 96) includes storage charges.

(39) Work.- The term "work", when by itself, is used in a comprehensive sense and applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, supply of building materials for the construction or repair, or the operations of a workshop.

(40) Works Expenditure and Works Outlay.- These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works. The charges falling under these categories may be net when, under rule, any receipts are taken in reduction of the charges, but they do not include the cost of the general services, Tools and Plant and Establishment, or any charges not taken to final heads of account but kept under one of the suspense accounts.

**PART II - PUBLIC WORKS, HOUSING AND SETTLEMENT, ROADS AND HIGHWAYS
AND PUBLIC HEALTH ENGINEERING ACCOUNTS .**

**Chapter II - Classification Of Public Works, Housing And Settlement, Roads And Highways
And Public Health Engineering Receipts And Expenditure**

A.- General

9. The classification of Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering receipts and expenditure are set out in the Classification Chart in Appendix 1 to Volume 1. Subject to any specific directions contained in this Code, units of grants and appropriations will be determined by the Controller General of Accounts according to Departmental requirements in consultation, wherever necessary, with the Comptroller and Auditor General.

10. In case of projects for which separate capital and revenue accounts are kept, the allocation of expenditure between capital and revenue should be determined in accordance with such principles and methods as may be prescribed by the Controller General of Accounts in consultation with the Comptroller and Auditor General.

11. A transaction of receipt or expenditure should be classified under the classification code to which it pertains, if that be known. But if the exact classification code cannot be ascertained at once, then temporarily the receipts should be classified under economic item, "Public Works Deposits" of the broad economic category, "civil deposits"; and expenditure should be classified under "P.W.D. Advances", under the broad economic category, "advances repayable", if a charge.

B. Transactions With Other Departments

12. The general directions under which one Department of the public service may raise debits against another Department for services rendered or articles supplied to it are contained in Chapter 4 of Volume 1.

13. All remittance transactions, whether originating in the division or in another division or department should be accounted for under the economic item, "Transfers within the same department" or "Public Works Remittances" under the broad economic category, "Remittances", or "transfers between departmental officers", as the case may be, unless the Controller General of Accounts directs otherwise.

Note.- Transactions on account of cheques drawn on the Bank or remittances made should be treated as originating at the office of District Accounts Officer / Thana Accounts Officer.

14. In the case of works done as a standing arrangement for other departments when the cost is debitable to those departments, the prescribed classification applicable to the connected transactions will be intimated by the Chief Accounts Officer to the Divisional Officers concerned.

C.- Inter- Divisional Transfers.

15. Services rendered or articles supplied by one division to another will not be charged for except in the following cases:-

- (i) Stores- if they are issued from a Material Account or if their transfer affects a work which is a Development Project;
- (ii) Other Services- if they affect the accounts of (a) a development project in progress, (b) a work in progress, or (c) Suspense or Deposits.

16. When the cost of a service undertaken on behalf of another division is debitable to that division, the connected receipts and charges should be classified under the economic item, "Transfers within same department" of broad economic category-"Remittances between departmental officers" and passed on for adjustment finally in the accounts of the latter division.

D. - Revenue Receipts.

17. Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering revenue should be brought to account in accordance with classification prescribed by the Comptroller and Auditor General, *vide* Article 9. Distinction should be made between receipts which are finally creditable to Government as revenue of the respective Departments and transactions which represent merely such cash or other value received as has either to be repaid eventually or to be utilised to meet the cost of some service to be rendered or already rendered or be taken in reduction of expenditure previously incurred. Receipts of the latter class should be credited to the economic item concerned.

18. Refunds of revenue such as refunds of rents adjusted by short assessment or short realisation in a subsequent month and repayments of capital revenue should be taken as reduction of receipts.

E.- Works Expenditure

1.- *Original Works or Repairs.*

19. Subject to any general or special orders issued by the Government in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General, the following principles should be observed in classifying the expenditure between "Original Works" and "Repairs":-

(1) Original Works should comprise all new construction, whether of entirely new works or of additions and alterations to existing works, except as hereinafter provided, also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.

(2) Repairs should include primarily operations undertaken to maintain in proper condition buildings and works in ordinary use and also new works in circumstances indicated in clause [3].

PART II - PUBLIC WORKS, HOUSING AND SETTLEMENT, ROADS AND HIGHWAYS AND PUBLIC HEALTH ENGINEERING ACCOUNTS .

Chapter II - Classification Of Public Works, Housing And Settlement, Roads And Highways And Public Health Engineering Receipts And Expenditure

A.- General

9. The major and minor heads prescribed for the classification of Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering receipts and expenditure are set out in Appendix I to Volume I. Subject to any specific directions contained in this Code, the sub-heads, detailed heads or units of grants and appropriations will be determined by the Controller General of Accounts according to Departmental requirements in consultation, wherever necessary, with the Comptroller and Auditor General.

Note -For departmental purposes, Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering officers may divide a detailed head into a number of "service heads" and the latter into a number of "departmental heads"; but, for purposes of account, the single term "detailed head" should be used for all divisions subordinate to a minor head.

10. In case of projects for which separate capital and revenue accounts are kept, the allocation of expenditure between capital and revenue should be determined in accordance with such principles and methods as may be prescribed by the Controller General of Accounts in consultation with the Comptroller and Auditor General.

11. A Transaction of receipt or expenditure should be classified under the final or the debt or remittance head to which it pertains, if that be known. But if the exact head cannot be ascertained at once, then temporarily the receipts should be classified under minor head- "Public Works Deposits" or "deposits of the concerned Department" of major head- "Departmental and Judicial deposits"; and expenditure should be classified under "Miscellaneous P.W. Advances", if a charge.

B. Transactions With Other Departments

12. The general directions under which one Department of the public service may raise debits against another Department for services rendered or articles supplied to it are contained in Chapter 4 of Volume I.

13. All remittance transactions, whether originating in the division or in another division or department should be accounted for under the minor heads "Transfers between Public Works Officers" or "Public Works Remittances" under major head - "Remittances", as the case may be, unless the Controller General of Accounts directs otherwise.

Note - Transactions on account of cheques drawn on the Bank or remittances made should be treated as originating at the office of District Accounts Officer / Thana Accounts Officer.

14. In the case of works done as a standing arrangement for other departments when the cost is debitable to those departments, the prescribed classification applicable to the connected transactions will be intimated by the Chief Accounts Officer to the Divisional Officers concerned.

C.- Inter- Divisional Transfers.

15. Services rendered or articles supplied by one division to another will not be charged for except in the following cases:-

- (i) Stores- if they are issued from a Material Account or if their transfer affects a work which is a project under Development Expenditure Heads of Account
- (ii) Other Services- if they affect the accounts of (a) a project in progress which is accounted for under Development Expenditure Head, (b) a work in progress, or (c) Suspense or Deposits.

16. When the cost of a service undertaken on behalf of another division is debitable to that division, the connected receipts and charges should be classified under the minor head "Transfers between Public Works Officers" of major head - "Remittances" and passed on for adjustment finally in the accounts of the latter division.

D. - Revenue Receipts.

17. Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering revenue should be brought to account in accordance with classification prescribed by the Comptroller and Auditor General, *vide* Article 9. Distinction should be made between receipts which are finally creditable to Government as revenue of the respective Departments and transactions which represent merely such cash or other value received as has either to be repaid eventually or to be utilised to meet the cost of some service to be rendered or already rendered or be taken in reduction of expenditure previously incurred. Receipts of the latter class should be credited to the debt, deposit or expenditure head concerned.

Note.- Should the Controller General of Accounts deem any source of revenue not specifically mentioned in the minor heads provided, to be of sufficient importance to justify the keeping of a separate account of it, a detailed head for the purpose may be opened under the minor head- other receipts. If specific head is not available to which a particular receipts may be booked, such receipts should be credited to major head 65- Miscellaneous non-Tax Revenue.

18. Refunds of revenue such as refunds of rents adjusted by short assessment or short realisation in a subsequent month and repayments of capital revenue, should be accounted for under the minor head - "Deduct Refunds" or should be taken as reduction of receipts, as the case may be, under the receipts major heads concerned

E.- Works Expenditure

1.- Original Works or Repairs.

19. Subject to any general or special orders issued by the Government in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General, the following principles should be observed in classifying the expenditure between "Original Works" and "Repairs":-

- (2) Repairs should include primarily operations undertaken to maintain in proper condition buildings and works in ordinary use and also new works in circumstances indicated in clause [3].

- (3) When a portion of an existing structure or other work, not being a road, road surface, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road, is to be replaced or remodelled (whether or not the change involves any dismantlement) and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling, as the case may be, may be classed as "original works", the cost (which should be estimated if not known) of the portion replaced or remodelled being credited to the estimate for "original work" and debited to "repairs". In all other cases the whole cost of the new works should be debited to "repairs".
- (4) When an existing portion of a road, road bridge, causeway, embankment, ferry approach, protective or raining work in connection with a road is to be replaced or remodelled (whether or not the change involves any dismantlement) and the change represents genuine increase in the value of the property, the whole cost of replacement or remodelling, as the case may be, should be classified as "new work" and the cost or value of the portion replaced or remodelled should not be debited to "repairs".
- (5) In addition to all repairs and renewals in material similar to that pre-existing, the following items of road work should be classed as "repairs".
 - (i) ordinary repairs and maintenance including surface painting and the necessary addition of stone chips, gravel or sand, but not including asphalt concrete, premix asphalt macadam, bitumen grout, bitumen semi-grout, mix-in-place, cement, concrete, or cement macadam;
 - (ii) special repairs and periodical renewals; and
 - (iii) petty and miscellaneous items of work in any material which are classed ordinarily as "new works", provided that the works in question do not in the opinion of the competent authority form part of any comprehensive scheme or project covered by a works estimate.

II. - Civil Works

20. The general principles to be followed in the classification of Civil Works expenditure are laid down in Article 28 of Volume 1.

III. - Non- Government Works.

21. Non-Government Works should be treated as Deposit Works.

22. Expenditure incurred on Deposit Works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorised by competent authority in anticipation of receipt of money, should be classified under "Miscellaneous P.W. Advances" pending recovery. If authorised by Government, expenditure incurred on local government bodies may be debited to the head - "Deposits of Local Fund" in cases where the balances of the fund form part of the Public Account of the Republic.

F. - Expenditure On Stores.

23. (a) As a general rule, stores should not be acquired. In special case of acquisition of stores allowed by Government, the cost should be debited to the final head of account concerned or to the particular work for which they are required. Purchases/acquisition should be so regulated that all the materials are actually issued by debit to specific heads of account or works within the year of acquisition and no stock is taken to or kept in Suspense Account.

(b) In accordance with this general rule, the cost of the supply of all stores required as tools and plant for the general use of the division should be debited at once to the minor head "Tools and Plant" subordinate to the major head under which such charges of the division are classified, and special items of tools and plant, which are required not for general purposes but for a specific work, should be debited to that work. The question whether a particular item of supply should be treated as ordinary tools and plant or special tools and plant should be decided by the Government.

(c) In the case of other materials, purchases, if absolutely necessary, should be made for the requirements of specific work and the cost should be debited to that work.

G.- Establishment And Tools And Plant Charges.

24. Charges on account of general services like establishment and Tools and Plant should be classified in the accounts under the minor heads "establishment" and "tools and plant", as the case may be, of the major head under which the division is classified for the purpose and no attempt should be made ordinarily to include in the cost of an individual work or another major head of expenditure any portion of expenditure on account of those services. See also Article 86.

25. Temporary establishment can not be employed upon actual execution or general supervision of a specific work or upon the subordinate supervision of departmental labour, stores, and machinery in connection with such a work. Subject to such general or special orders issued by the Government in this behalf, pay and allowances of already existing temporary establishment may be debited to the account of that work in which employed.

26. The cost of special tools and plant, i.e., tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project, should be treated as a direct charge to that work or project; *vide* Article 23.

27. When the charges on account of Establishment and Tools and Plant of a division are met out of a single major head in the first instance, a share of such charges may be debited, where necessary to other major heads or accounts concerned in accordance with such methods as may be prescribed by the Government in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General. Similarly, the cost of special tools and plant (such as dredgers, etc.), debited to a single head in the accounts, may be distributed over the several sub-heads of works, in accordance with such methods as the Government may determine in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

H. - Grants-in-aid.

28. The general directions for the classification in the accounts of transactions relating to contributions by the Government to Local Funds, and Public Bodies and vice versa, are given in Article 29 of Volume I.

29. All contributions made to local bodies, whether in cash or in the shape of work done by the Departments on their behalf, should be debited to minor head- 'Grants-in-Aid' under the major head connected with the Department.

30. When a local body is entrusted with the agency of maintenance of Government buildings or roads or any other service without transferring the property to the local body, the payment made on this account should be debited to the estimate of the maintenance of the work of the Department concerned.

31. When works already constructed or land already purchased are transferred, free of charge, to local bodies, no re- adjustment of the accounts of cost should be made unless Government otherwise directs.

I.- Suspense Transactions.

I. - Miscellaneous P.W. Advances

32. Transactions recorded under the head "Miscellaneous P.W. Advances" should be divided into the following classes :-

- (1) Expenditure incurred on Deposit Works in excess of deposits received or in anticipation of receipt of money (Article 22). In incurring such expenditure, Divisional Officer shall certify that approval of appropriate authority exists for the payment.
- (2) Losses, retrenchments, errors etc.
- (3) Other items.

Note.-No charges should be debited to this head without a certificate that there is sanction or appropriation for the expenditure.

33. Under the heading "Losses, retrenchment, errors etc." should appear the following :-

- (a) deficiencies in cash/materials,
- (b) actual losses of cash/materials,
- (c) errors in accounts awaiting adjustment , and
- (d) retrenchments and losses of other kinds recoverable from Government servants.

34. The head "Other items" should be used for all debits, the allocation of which is not known or which cannot be adjusted until recovery or settlement is effected or write-off ordered. The following are cited as examples:-

- (1) recoverable debits not pertaining to the accounts of a work, and
- (2) recoverable outstandings pertaining to works, the accounts of which are closed.

Note.- The share of municipal taxes paid by Government on behalf of tenants of Government buildings should be debited to this head pending recovery.

J.- Workshop Transactions

35. Receipt and expenditure transactions in connection with workshops should be classified under the major heads of receipts and expenditure prescribed for the division to which the workshop belongs.

36. All Capital charges on buildings, plant and machinery and stock materials, and all Revenue charges incurred on their maintenance and on the upkeep of the necessary general establishment, should be classified as ordinary transactions under the major head concerned, in accordance with the preceding Article and under the general directions in this Code. These are charges which neither pertain to any individual job executed in the shop, nor are capable of direct apportionment amongst all the jobs, and their distribution over individual jobs should be made in accordance with the rule in Article 131.

K. -Recoveries Of Expenditure.

37. The general directions to regulate the exhibition of recoveries of expenditure are given in Chapter 5 of Volume 1. The following Articles indicate their application to Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering transactions.

38. Subject to the provisions of Article 64 of Volume 1, all recoveries of expenditure appearing in the accounts of Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering offices should be treated as revenue receipts and not as minus expenditure.

Recoveries in respect of over-payments made during the current year, however, should be adjusted ordinarily by deduction from the current year's charge under the detailed head previously over-charged.

39. Receipts and recoveries on Development Expenditure heads, in so far as they represent recoveries of expenditure previously debited to a Development Expenditure major head, should be taken in reduction of expenditure under the major head concerned.

40. Recoveries under old stock and suspense accounts and recoveries of expenditure upon works in progress should be treated as reduction of gross expenditure. The recoveries in the latter case should comprise sale proceeds of surplus materials and plant acquired specially for any work or of materials received from dismantled structures, irrespective of whether the estimates for the works make allowance for such recoveries or not.

41. Recoveries on account of establishment and tools and plant charges should be treated as follows :-

- (i) *Recoveries of establishment charges at percentage rates :-* These recoveries, in so far as they are effected from outside bodies and from other Departments, should be adjusted by deduction from expenditure under the minor head "Establishment".
- (ii) *Recoveries of tools and plant charges at percentage rates :-* Recoveries from other Departments should be adjusted as reduction of expenditure under the minor head "Tools and Plant". In the same way recoveries relating to expenditure previously debited to a Development Expenditure head of account should also be treated as reduction of expenditure. All other recoveries should be treated as revenue receipts under the major head concerned.
- (iii) *Pro rata share of the charges for establishment and tools and plant :-* The pro rata shares

calculated at the end of the year should be treated as reduction of expenditure under the minor heads "Establishment" and "Tools and Plant" respectively, of the major head to which the total charges were debited in the first instance.

42. The recoveries of expenditure which are finally creditable as receipts should be recorded under the appropriate minor head of the Revenue major head.

Note.-Receipts on account of sale proceeds of land, building, special tools and plant or other assets purchased or constructed at the cost of a special project may at the discretion of Government be taken in reduction of expenditure under the appropriate sub-head subordinate to the Development Expenditure major head concerned or may be credited to Capital Revenue major head 67 - Sale of Government Assets.

L.- Deposits

43. The following transactions should be classified under the head "Public works Deposits" :-

- (a) cash deposits of subordinates as security;
- (b) cash deposits of contractors as security;
- (c) deposits for work to be done;
- (d) sums due to contractors on closed accounts ; and
- (e) miscellaneous deposits.

Note.- The head "Miscellaneous Deposits" should also accommodate until clearance, all items of receipt, the classification of which cannot be determined at once, or which represent errors in accounting awaiting adjustment.

44. Percentage deductions for security deposit made from contractors bills should be credited to appropriate Deposits minor head under the Revenue major head 88- Departmental and Judicial Deposits.

M. - Miscellaneous Transactions.

45. The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as outlay on works and not as a contingent charge.

46. Municipal or other rates and taxes on public buildings, residential or non-residential, when debitable to the Public Works Department vide Article 35 of Volume I, should be treated as expenditure on repairs and debited to the maintenance estimates of the buildings concerned.

47. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenses, should be debited to the work on which he is employed, unless separate budgetary allocation is provided for the purpose. See Article 25 also.

48. The following transactions recorded in the initial cash accounts, which are counterbalanced either at once or after an interval by a similar transaction of the reverse character, should be classified as indicated below, care being taken to see that all such transactions are cancelled by each other in due course.

Cash from Bank.- A cheque drawn on the Bank should be debited to this head in the Cash Book, and per contra the amount of the cheque should be entered at once, as cash received, under the same head, a cheque drawn in favour of self being cash even though not cashed at once.

Chapter III - Accounts To Be Kept In Public Works, Housing And Settlement, Roads And Highways And Public Health Engineering Offices.

SECTION 1. - CASH ACCOUNTS.

A. - General

49. The directions in this section shall apply to transactions other than those relating to bills presented at the offices of Chief Accounts Officer, District Accounts Officer, Thana Accounts Officer, as the case may be. The payments on such bills will be brought to account by the Accounts Offices.

B. - Cash Book

I. - *Upkeep*

50. An account of their cash transactions should be maintained in the Cash Book, Form P.W.A. 1, by all Government servants authorised, as a regular arrangement, to receive money on behalf of Government, as well as by those entrusted with disbursements out of money obtained by cheques drawn on the Bank.

Note. - As an exception to this rule Government may authorise Divisional Officers not to pass through the Cash Book earnest money received from, and returned to, contractors on the same day the tenders are opened, provided that the contractors concerned are required to give a stamped receipt for the money in the Register of Tenders maintained in the divisional office and that the Register is to that extent treated as a subsidiary cash book and consequently as an accounts form.

51. The Cash Book should be treated as one of the most important accounts records of the department: the detailed instructions given in the notes on Form P.W.A. 1, should be observed strictly in practice by all concerned.

II. - *Balancing*

52. The Cash Book should be balanced on the date prescribed for closing the cash accounts of the month, but when the transactions are numerous, a weekly or daily balance is recommended, and it is advisable that the cash be counted whenever a balance is struck or at convenient intervals, as this affords an independent check on the accuracy of the postings. The results of such intermediate counting may be recorded in the form of a note (specifying the actual cash and also the outstanding balances of imprests and temporary advances) in the body of the Cash Book (column 8) so as not to interfere with the up-to-date totals ; the actual balance of cash in the chest should be stated invariably in the note both in the words and figures. The details of the actual cash found at the monthly counting should be recorded in Form P.W.A. 2 and a certificate of the reconciliation of the book balance with the actual one and another certificate of cheques issued on the Bank, should be recorded below the closing entries of the month.

53. Whenever, on the contents of the cash chest being counted, the balance as per Cash Book is found to be incorrect, it should, unless the error can be detected and set right at once, be rectified forthwith by making the necessary receipt or payment entry "To cash found surplus in chest" under Public Works Deposits or "By cash found deficit in chest" under Miscellaneous P.W. Advances, as the case may be.

III. - Rectification of Errors.

54. An entry once made in the Cash Book should in no circumstances be erased. If a mistake has been made and it is discovered before the copy of the Cash Book has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officers should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way, an intimation of the necessary correction should be sent at once to the divisional office accompanied by a proposed transfer entry, if necessary. Except as indicated above, no correction of an entry once made in his Cash Book should be made by Sub-divisional Officer unless authorised by the divisional office to do so.

55. The same principles should be observed in correcting errors noticed in the divisional cash book. If the accounts of the month have been closed, no corrections of errors in amount, classification or name or work, should be made in that book, but a transfer entry should be prepared for the necessary correction, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the Cash Book.

C. - Imprest Account

56. An account of imprest cash should be kept in duplicate by the imprest holder in Form P.W.A. 3, "Imprest Cash Account", in accordance with the directions given in that form. The counterfoil should be retained by the imprest holder and the original supported by the necessary vouchers should be forwarded to the officer from whom the imprest is held, whenever the imprest holder finds it necessary to have the account recouped, or when it is proposed to increase or decrease the amount of the imprest or to close the account altogether. The account should, in any case, be rendered to the officer from whom the imprest is held, in time to enable him to examine and incorporate the account in his Cash Book (*vide* notes on Form P.W.A. 1 and P.W.A. 2) before it is closed for the month on the date fixed for the purpose.

57. If any item in an imprest account appears to the recouping officer to be open to objection, that item may be entered in his Cash Book as "item awaiting adjustment in the Imprest account of" under "Miscellaneous P.W. Advances" to be watched under that head until either the objection is removed or the amount is made good by the imprest holder.

D. - Temporary Advance Account

58. When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which has already been passed for payment, the amount remitted should be treated as a Temporary Advance and accounted for in Form P.W.A. 3 in the same way as an imprest. The account of a Temporary Advance should be closed as soon as possible.

Note. - This rule shall apply also to cash taken out of the chest by the disbursing officer himself to make payments at a distance.

E. - Settlement Of Accounts With District Accounts Officer /Thana Accounts Officer

59. As soon after the expiry of the month as possible, the divisional office should effect a monthly settlement with District Accounts Officer or Thana Accounts Officer, as the case may be, in respect of the transactions of the entire division in accordance with such procedure as may be prescribed in the relevant Financial Rules of Government.

60. As sub-divisional cash books are closed on various dates before the last date of the calendar month(vide Article 141), transactions recorded in the cash books of the Departments for a month may be reported by District / Thana Accounts Officer in an earlier or a subsequent month. However, the differences which are neither due to this cause nor represent amounts of uncashed cheques, should be settled expeditiously in consultation with the District Accounts Officer / Thana Accounts Officer concerned.

SECTION 2. - STORES ACCOUNTS

A. - General

61. Stores mentioned in Article 23 should be divided into following categories as shown below :-
- (i) Tools and Plant.
 - (ii) Road metal.
 - (iii) Materials debited to works.

62. Save as provided in this volume the initial records of the materials will be kept in such forms and such manner as may be prescribed by the Government in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General with the object of controlling their balances until these are disposed of finally either by consumption on works or otherwise.

63. In all cases, the initial record of the detailed count or measurement of all materials received, the cost of which has to be paid for or adjusted by book transfer in the accounts of the division, would be kept in the Measurement Book prescribed in Article 93.

B. - Stock

I. - Initial Accounts

64. No new store shall be taken to Suspense. If there is existing stock in an account, issue of stock may be made to clear it. In such cases of old stock, transactions of issues - in quantities only - should be recorded by each officer authorised to receive and issue stock on behalf of Government in "Registers of Stock Receipts/Issues", Form P.W.A. 4, in the order in which and as soon as they occur.

Note 1. - These registers need not be kept in cases where a detailed account of any particular kind of stores is maintained in the form of card or leaf ledgers, provided that suitable arrangements are made for the completion of the Abstracts of Stock Receipts and Stock Issues (Article 65).

Note 2. - Where this course is authorised by Government the issues of petty stores by a sectional officer direct to works under his supervision may be shown in the accounts collectively once a month when the accounts of the month are closed.

65. The transactions of the entire sub division, as entered in Form P.W.A. 4, should be abstracted monthly by the sub-divisional office in a single "Abstract of Stock Receipts" (Form P.W.A.5) and in a single "Abstract of Stock Issues" (Form P.W.A.6), in accordance with the instructions printed on these forms. Entries in Form PWA 5 will be "Nil" as there will be no fresh stock. No entries need be made in the sub-divisional office in any of the money columns in either part of the form, as these will be filled up in the divisional office.

66. These abstracts should be completed in the divisional office in respect of (1) the values of quantities shown as issued, (2) the calculation of the storage charges on the issues and (3) charges on account of those for carriage, the loading and unloading of stock materials. All the charges should be debited to the work to which the stock is issued.

67. The general account of issues and balances of the suspense head "Stock" for the entire division should be kept in the Suspense Register prescribed in Article 123.

II. - *Subsidiary Accounts.*

68. Sub-divisional and divisional offices will keep subsidiary Registers of Stock, if any old stock remains in suspense, in such form as the Government may determine in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General the objects being to effect a periodical reconciliation, after verification of the quantity accounts with the general accounts (*vide* Article 67) and to revise the Issue and Storage rates, if any, fixed by competent authority.

IV. - *Rectification of Errors.*

69. (a) Any errors that may be discovered in the Registers of Receipts and Issues or in the Monthly Abstracts, before the accounts for the month are closed, should be set right by the Sub-divisional Officer. Such corrections should be made neatly by scoring out the incorrect figures or other entries and writing the correct ones above them and they should be attested by dated initials. Mistakes noticed subsequently should not be corrected except in accordance with a formal transfer entry or under instructions received from the divisional office.

(b) Clerical errors in value accounts should be dealt with generally in accordance with the directions in Article 84. Corrections of errors discovered after the accounts of the month are closed, should be made, when permissible, (i) by entries of value (without quantities) in the Stock accounts of the current month when no change is to be made in the head of account affected, and (ii) by transfer entries in other cases.

70. Other corrections which may be necessary as the result of stock-taking or periodical revision of rates or declaration of stores as unserviceable or auction sale, should be effected in the following manner :-

- (a) Both in quantity and value accounts, all addition to quantities should be treated as Receipts, and reductions therein as Issues, a suitable remark being made in the entries in Forms P.W.A. 5 and P.W.A. 6. These entries must be made as soon as differences in quantities come to notice, but in the case of materials to be declared unserviceable, no adjustment should be made until receipt of orders of competent authority.
- (b) The net surplus or deficit resulting from the periodical revision of rates or from sales should be adjusted by making suitable value entries, without any correction in quantities, in the Abstracts of Receipts and Issues, Form P.W.A. 5 or P.W.A. 6, as the case may be, the values being classified in accordance with the principles enunciated below.
- (c)
 - (1) The value of stores found surplus or profit on sales should be credited at once as a Revenue receipt.
 - (2) The value of a deficit should be debited to (i) the works for which the stores were collected specially, if the accounts thereof are still open, or (ii) the expenditure major head under which the division is classified, after its write-off is ordered by competent authority.

71. No correction should be made in the accounts in respect of stores declared to be in excess of requirements. Such stores should continue to be borne on the Stock account until transferred elsewhere or otherwise disposed of in the ordinary course.

C. - Special Tools And Plant.

72. If the cost or depreciated value of any Special Tools and Plant obtained for, or used on, a project is required to be distributed over different units of the project, the forms of subsidiary accounts to be kept to facilitate that distribution may be settled by the Controller General of Accounts after consultation with the Comptroller and Auditor General.

SECTION 3. - TRANSFER ENTRIES.

A. - General.

73. (1) Transfer entries, that is, entries intended to transfer an item of 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 :-

- (a) in order to correct an error of classification in the original accounts ;
- (b) in order to adjust, by debit or credit to the proper head of account (or work), an item outstanding in a suspense account or under a debit head ;
- (c) in order to bring to account certain classes of transactions which do not pass through the cash account, e.g. -
 - (i) for credit to "Public Works Deposits" on account of balances due to contractors on closed accounts, *vide* Article 106 ;
 - (ii) for credit to Revenue heads on account of revenue not recovered in cash ;
 - (iii) for original debits or credits to Remittance heads based on transactions not appearing in cash; e.g., transfer to Tools and Plant to another division or department when the value is recoverable from them;
 - (iv) for credit to the heads concerned of the several percentages leviable under the rules; e.g., those on account of supervision (when not recovered in cash) establishment, tools and plant and workshop charges, *vide* Article 131;
- (d) in order to respond to a remittance transaction advised by the Controller General of Accounts 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 ;
- (e) in order to relieve the account of a work in progress of -
 - (i) items which have ceased to be debitable to the estimate for the work, and
 - (ii) suspense charges which can no longer be kept within the accounts of the works (*vide* Article 104) ; such transfer entries are necessary either when the account of any contractor or of the work itself are to be closed, or when any recoveries to be made (otherwise than in cash) have become due, e.g., by the transfer of stores to any other work or account.

(2) Sometimes it may be more convenient to classify items pertaining to several heads (or works), under a single head in the first instance than to classify them under each from the beginning. For example, when a joint work in which several parties are interested is undertaken, the individual transactions relating to it may be taken to the account of single party in the first instance, but before the accounts of a month are closed, the necessary distribution over all the accounts should be effected by transfer entry.

B. - Transfer Entry Orders.

74. For every transfer entry either a Transfer Entry Order should be prepared in Form P.W.A.7 or an order recorded on another document, e.g., Survey Report, and Final Bill of a contractor's closed account placed under "Public Works Deposits", which sets forth all the necessary particulars ; see Article 157.

Note 1. - In cases in which submission to the Chief Accounts Officer of the Transfer Entry Order with the Monthly Account, vide Article 173, is not required, the necessary order, if not initiated by a Sub-divisional Officer, may be signified by the Divisional Officer's initials against the entry in the Transfer Entry Book (Article 78).

Note 2. - A single transfer entry may cover a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each.

75. A Transfer Entry Order may be initiated by the Sub-divisional Officer, and should be so initiated by him in all cases falling within clauses (a), (b), (c) and (e) of Article 73(1) which come within his cognisance.

76. The Divisional Officer should see that no transfer entry is made in the accounts unless admissible under the rules, that a transfer entry is made as soon as it becomes necessary, and that Transfer Entry Orders in respect of transactions falling under clauses (a), (b) and (c) of Article 73(1), proposed by Sub-divisional Officers, are countersigned by himself in token of acceptance.

Note.-Transfer entries should receive the special attention of Divisional Officers so that habitual errors and misclassifications in the accounts of subordinate officers may not remain unnoticed.

77. All Transfer Entry Orders should set forth such explanation of the correction or adjustment proposed as establishes clearly the correctness and necessity of the entry.

Note.-In cases of corrections involving a reduction in the charges against the estimate of work, not only should full particulars of the vouchers and accounts in which the erroneous charges originally appeared be specified, but also the circumstances in which the charges were allocated wrongly under the estimate for the work should be set forth clearly. It is not sufficient to state that the charges were classified erroneously in the first instance.

C. - Transfer Entry Book.

78. All transfer entries which have been approved for action should be registered in the Transfer Entry Book, Form P.W.A.8, maintained in the divisional office. Entries should be grouped separately for each month in the accounts of which they are to be incorporated. Before the book is closed monthly the divisional office should see that no adjustments which are required to be made under any rule or order are omitted.

79. Though no transfer should be made from one sub-head to another in the accounts of a work except on the authority of a formal Transfer Entry Order approved by the Divisional Officer, the order should not be entered in the Transfer Entry Book but filed with the Works Abstract for the month in which the transfer is effected.

SECTION 4. - REVENUE RECEIPTS

A. General

80. Revenue should not be credited to the head concerned until it is realised.

B. - Registers Of Revenue.

81. Save as provided in Article 84, all revenue receipts of the division should be classified and abstracted in a Register of Revenue, Form P.W.A.9, maintained in the divisional office.

82. In this register a column should be opened for each minor head of revenue (and detailed heads subordinate to it, as required) other than "Deduct - Refunds" for which a single deduction is made from the total revenue of the month. The details of the amounts which make up the figure to be deducted should be recorded in a separate Register of Refunds of Revenue, which may also be in the same form as that of the Register of Revenue.

83. All receipts by way of recoveries of overpayment/ expenditure, should be credited to minor head "other receipts" or other appropriate minor head under the major heads of receipts concerned. Such Receipts should appear in the Register of Revenue for the major head concerned under three distinct detailed heads, namely (1) Establishment recoveries, (2) Tools and Plant recoveries and (3) Other recoveries.

84. If in respect of rent receipts of the buildings, lands and special services, subsidiary accounts are kept in a separate Register of Rents prescribed by Government, entries should not be made in detail in any of the registers mentioned in Articles 81 to 83. The monthly totals only for each class of the rents for which separate detailed head have been opened under the minor head "Rents" should be transferred from the Register of Rents to those Registers.

Note.-The amounts realised by deduction from pay bills submitted to Accounts Offices under the Controller General of Accounts will be credited by the Accounts Officers in their books to the revenue heads concerned.

SECTION 5. - WORKS ACCOUNTS

A. - General

85. (a) No material or stores are normally procured or supplied by Departments for construction work. In case of maintenance work by Departments themselves, a limited amount of materials may be procured for immediate use without passing through stock account. All expenditure on construction and maintenance are thus cash charges and consist of cash payments. However, if materials are supplied by Departments in a particular work, expenditure on the construction or maintenance of the work may be divided broadly into two main classes, viz., (1) Cash charges and (2) charges for material supply. These charges should be recorded in the cash and site accounts respectively.

(b) In addition to the charges noted in clause (a), there are other transactions affecting the cost of a work. For example, there may be charges incurred in other divisions or departments, materials received from them or services rendered by them, or there may be cash receipts such as are taken in reduction of expenditure in accordance with the directions in Articles 37 to 42.

(c) Furthermore, in the case of certain works, there are departmental charges, known as Establishment, Tools and Plant, which are levied on those works under the rules of Government and included in the cost of those works.

(d) All these transactions pass into the general accounts of the division in the manner described in Chapter IV and are thence incorporated in the accounts of the Government. As each construction work is treated as a project and classified as minor head under the Development Expenditure major head, separate accounts have to be maintained in sub-divisional and divisional offices for recording (1) the cost of individual works and (2) the transactions of individual contractors under the minor head. These are known as Works Accounts. Repair works are debited to Revenue expenditure major head under which the division is classified.

86. In recording the cost of an individual work in the accounts, no attempt should be made to include in the cost any charges for general services like Establishment and Tools and Plant, the entire cost of which should be adjusted in the general accounts under the prescribed heads of classification. But, if any service connected with the working estimate for a work is rendered by another division or department and the claim made by it includes an authorised charge on account of such general services, such charge should be adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor.

Note.-The cost of special establishment employed on the acquisition of land taken up for a work when debitable to the Department, for whom land is acquired, should be treated as a part of works expenditure.

87. All initial accounts and vouchers connected with charges relating to works/projects must specify invariably :-

- (1) the full name of the work/project as given in the estimate,
- (2) the name of the component part (or "sub-head") of it, if separate accounts are kept up for the several component parts, and
- (3) any charges which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.

B. - Detailed Records.

I. - Cash Charges.

(a) Introductory.

88. Cash charges on works consist of payments to (1) labourers and members of work-charged establishment of their wages, (2) limited purchases of materials for works undertaken by the Departments themselves, and (3) contractors and others for work done or other services rendered.

(b) Muster Rolls.

89. Save as provided below an account of labourers employed daily on each work, the amount of wages due to each and the amount paid and left undisbursed during the month, should be kept in a Muster Roll in such form and according to such methods as may be prescribed by the Government in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

90. A Muster Roll need not be kept in exceptional and urgent cases, where labourers are employed casually for short periods. Nor need they be kept in the case of petty works and repairs done on Petty Works Requisition when the entries of daily labour are few and can be endorsed on the form of requisition itself.

(c) Measurement Books.

91. A detailed account of actual measurement in quantities of work done otherwise than by daily labour or on lump sum contracts, and all supplies, should be kept in a Measurement Book in such form and in accordance with such methods as may be prescribed by the Government after consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

92. Measurement Books may not be used in cases where, under the rules of Government, standard measurement books of buildings are maintained in order to facilitate the preparation of estimates for periodical repairs and are utilised for the purpose of preparing contractors' bills for such repairs.

(d) Bills and Vouchers.

93. (a) All payments to members of work-charged establishment and to contractors and suppliers will be detailed in bills and vouchers drawn up on such forms and according to such methods as the Government may prescribe in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

(b) An account of items remaining unpaid on the passed bill of members of work-charged establishment, on the day fixed for closing the accounts of the month, should be kept in a suitable register of items remaining unpaid.

(c) A separate running account should be maintained in respect of each contract. Transactions relating to two or more working estimates should not be brought on to the same running account. Transactions relating to two or more separate parts of the same working estimate for which separate works abstracts are prepared, *vide* Article 102, should also appear in separate running accounts.

Note.-In exceptional cases where more than one working estimate is covered by a single contract, the contract agreement need not be split up but the estimates may be consolidated to facilitate the maintenance of proper accounts in respect of that contract. If this procedure cannot be observed, some special accounts procedure may be devised on the merits of each case by the Controller General of Accounts. No

consolidation of estimates or special accounts procedure is necessary where separate estimates covered by the single contract relate to different accounts heads or where separate estimates whether relating to different accounts heads or not are covered by a single running rate contract as in the case of the painting of roads, etc., and where separate agreements are drawn on the basis of such rate contracts with other details varied to suit the requirements of each job.

II. - Charges on Account of Materials

(a) Introductory.

94. Materials are supplied to works when work is done departmentally or by contractors whose agreements are for labour only.

(b) Issues to Contractors.

95. All purchases made or supplies received should be directly charged to the works/project minor head by debit to the Development expenditure major head or to the Revenue expenditure major head under which the division has been classified and should then be taken into site account. On the authority of the contractor's detailed acknowledgement of materials made over to him for use on works under the rules of Government, the cost recoverable from him should be entered at once in his personal ledger by debiting the site account. At the time of cash/ final payments, cost of materials is deducted from the bill of the contractor at such rates as may be determined by Government and the net payments should be debited to the work/project minor head or Revenue expenditure major head as the case may be.

Note 1.-It should be ensured that (1) the contractor may not receive payment, at full rates, for the completed items of work before the value of the Government materials used by him therein, has been adjusted or (2) his final bill for the work done may not be settled before the full value of materials recoverable from him has been adjusted.

Note 2.-Issues, if any, from old existing stock should be accounted for through the stock returns.

Note 3.-The provisions of this Article shall not apply to tools and plant which are borne on the Tools and Plant lists of the division and are, under the rules of Government, lent temporarily to contractors for use on Government works.

(c) Issues Direct to Works.

96. (a) In all cases materials issued direct to a work should be directly debited to work/project minor head or the Revenue expenditure major head, as the case may be, by the issuing division and should be taken to site account of the work/project by the receiving division/sub-division executing the work. In the case of issues between Divisions, Issuing division will afford credit to the work to which the cost of materials was originally debited. The receiving Division will afford debit to the work for which the materials have been received on transfer. In case of issues direct to the work by the executing Division, the quantity of materials should be shown as issues in the site account of issuing Division and receipt in the site account of the receiving Division. The final adjustment will be made by the respective Chief Accounts Officers by reconciling the debits of one division with the corresponding credits of another division. At the end of the year, no debit or credit shall remain unadjusted or outstanding.

The full value of all materials purchased for and issued to a work should be debited to the work (Article 97).

(b) Full details of the materials received should be entered in a measurement book, with the full name of the work as entered in the estimate, *vide* Article 87.

97. (a) When materials are issued direct to a work, their cost should be treated as a final charge and debited to Project minor head of Development expenditure major head or Revenue expenditure major head, as the case may be.

(b) Government, in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General will lay down rules for the periodical verification of unused balances of materials debited to works and for the disposal of the Verification Reports.

98. If any surplus materials at site of works are transferred to works in progress, their value should be credited to the work to which they were issued originally and debited to the work to which they are transferred.

(d) Carriage and Incidental Charges.

99. (a) The cost of carriage of materials to site of work, and of all carriage charges in connection with the movement, from place to place, of other materials issued to or provided specially for a work, should be debited direct to the account of the work under the head of account to which the work has been classified.

(b) When surplus materials are transferred to another work, cost of carriage may be debited to either work as may be equitable.

(c) Incidental charges connected with the movement of materials issued to or provided specially for a work or returned from a work should be adjusted in the same way as the cost of carriage.

(d) In all cases, the places from and to which materials are conveyed, the distance, the quantity and the approximate weight should be stated clearly in the payment vouchers.

III. - *Book Adjustment.*

100. The detailed rules governing these adjustments are given in Section 3 of this Chapter.

C. - Consolidated Records.

I. - Works Abstracts.

(a) General.

101. In the case of works which do not involve suspense transactions(e.g., advance payments, secured advances), an abstract of the estimate, account and completion reports of all the transactions relating to a work during a month, whether in respect of cash, purchases or other charges should be prepared on a single form prescribed by Government in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

An account of all transactions relating to a work which involves suspense transactions is prepared in Works Abstract Form P.W.A. 10. Since suspense transactions are not allowed in case of new works and have been discouraged in case of old unfinished works, Works Abstract in Form PWA 10 need not be prepared.

Note.-Percentage charges on account of Establishment, Tools and Plant, levied on works expenditure, should not be shown in this Abstract and Register of Works, though they are included eventually in the cost of works, vide Note 2 of Form P.W.A. 20.

102. Ordinarily, there should be one Works Abstract for each working estimate. If, however, the estimate is for a large work which is divided into several sub-works, a separate Works Abstract may be prepared for each sub-work provided that no part of an estimate should be separated from there, if any contract for the execution of work connected with it covers also work connected with the other parts.

104. In order to watch over the adjustment of materials issued to contractors under the old system of suspense stock, contractors' suspense account, if any, may continue to be in operation until the final settlement of all transactions and Works Abstract in Form PWA 10 will be prepared recording (1) cost of materials issued to work, (2) settlements outstanding with the contractors and (3) unpaid wages and their subsequent payments. No new suspense account shall, however, be opened for contractors without the consent of the Controller General of Accounts.

(c) Record of Progress.

105. Entries of "Progress" in the Works Abstract will be made according to such instructions as the Government may lay down in this connection.

(d) Liabilities against the Work.

106. If a contractor delays receiving final payment for more than one month after his final bill has been passed, the account of the work as passed on the bill should be incorporated in the Works Abstract on the authority of the bill and the balance due to him should be removed from the accounts of the work by credit to the head "Public Works Deposits" to be dealt with thereafter under the rules of Government. If the final account of a contractor shows that he has already been overpaid or that the account closes with a balance due by him and if an immediate recovery is not practicable, the balance should be removed from the Works Abstract by debit to the head "Miscellaneous P.W. Advances".

107. If any wages of labourers remain undisbursed after the completion of a work, the amount should be credited to "P.W. Deposits" head of the Division. If unpaid wages of labourers are claimed and paid subsequent to the closing of the accounts of a work, the classification should be dealt with under the rules of refund of deposits.

(c) Preparation, Completion and Disposal.

108. The Works Abstract should be prepared in the sub-divisional office in the first instance. It should be posted day by day from the Cash Book and the connected bills of contractors and suppliers, cash refunds and readjustment of final charges being posted as *minus* entries. At the end of the month, cost of materials and adjustment transactions should be added and, in the detailed statements provided for the purpose, quantities of work executed should be posted in accordance with the instructions mentioned in Article 105 and the closing balances of contractors' suspense account, if any, *vide* Article 104, should be detailed so that progress of adjustment as well as correctness of suspense transactions may be proved and watched. The Works Abstract should then be forwarded in original to the divisional office, where all necessary completing entries will be made in respect of the direct charges and adjustments made by the Divisional Officer.

Note 1.-The posting of adjustment transactions may, if preferred, be done entirely in the divisional office.

Note 2.-Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.

Note 3.-Office copies of Works Abstracts need not be kept, as the originals are returned by the divisional office after completion. Before the Works Abstracts are sent to the divisional office, the up-to-date totals should be entered in advance in the returns for the following month and these should be corrected, if necessary, on return of the Works Abstracts from the divisional office.

II. - Register of Works.

(a) Form and preparation.

109. A permanent and collective record of the expenditure incurred on all works carried out during a year should be maintained in the divisional office in Registers of Works, Forms P.W.A. 11A and P.W.A. 11B in accordance with the instructions printed on these forms. These registers should be posted monthly from Works Abstracts. When Works Abstracts are prepared, under Article 102, for the sub-works or parts of an estimate, the transactions relating to each Works Abstract should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios to compare the cost of the work and its sub-works with the provision in the estimate.

Note.-The maintenance of a register, in Form P.W.A. 11B, is optional.

110. Before the date of submission of the monthly accounts to the Chief Accounts Officer, the posting of the Registers of Works should be completed and the registers should then be laid before the Divisional Officer for review. The monthly account of each work on which there has been expenditure during the month should be initialled (and dated) by the Divisional Officer in the column set apart for the purpose, in token of his having examined the entries and found them correct.

Note.-If the transactions of a division are very large, the Divisional Officer may allow an extra period of a few days for the completion of the Registers of Works, but the submission of the monthly accounts to the Chief Accounts Officer and the completion of the Works Abstracts should not be delayed on this account.

(b) Closing of Accounts on Completion of Works.

111. It is an object of great importance to close the accounts of works as soon as possible after the actual work of construction is completed. If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the Divisional Officer.

112. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of cost necessary under the rules, have been made in the accounts, that all liabilities not

originally brought to account have either been liquidated or since brought to account and that the balances, if any, under the old suspense accounts "Contractors" and "Labourers" have been cleared. If the whole or any part of the expenditure on the work is recoverable from another department, local body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

113 (a) If a material suspense account existed previously, it should be cleared and the total cost of materials should be distributed over the final sub-heads or other accounts concerned in accordance with such rules as the Government may lay down for the purpose.

(b) If the sub-head "Additional Charges for Materials issued to Contractors" had existed previously, it should receive the special attention of the Divisional Officer who should, if necessary, investigate large closing balances under this head before he permits the accounts of the work to be closed. It is not necessary to clear this head by transferring the charges booked under it to other final sub-heads, but profits or losses which are not clearly traceable to known differences between the rates chargeable to contractor and the actual cost to Government, should not be accepted as correct without closer examination.

114. The accounts of annual maintenance estimates should be closed in the month fixed by Government, as the last month of the working year for the purpose. Ordinarily, it will be possible to complete all the repair work and to settle the accounts of contractors before the expiry of the working year. If, in any exceptional case, any work remains to be done and, it is proposed to carry it on to completion, the expenditure incurred in the next working year should be treated as expenditure against the annual maintenance estimate for that year.

115. When the work is completed and the accounts of it have been settled and written up as indicated in Articles 112 and 113, a double red ink line should be ruled below the final entries and a note made in red ink "Work completed in 19". This note should be signed by the Divisional Officer in token of his satisfying himself that all action has been taken under those Articles. It will be the authority for treating the accounts of the work as closed, and a work should not be reported as completed in the divisional accounts unless this authority has been placed on record.

116. If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the Divisional Officer under his powers, the works "Excess passed by me" should be added to the completion note recorded under Article 115. If, however, the excess is such that the Divisional Officer cannot pass it within his powers, the completion note in the Register of Works should be amplified thus :-

"Work completed in 19 Completion Report/ Statement submitted with this office letter No. dated"

Note.-The completion Report/Statement will be submitted to competent authority in the form prescribed by Government in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

(c) Correction of Errors after the Closing of Accounts.

117. Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed, the accounts may be reopened in order to rectify the error or omission unless the amount involved is not more than ten taka (or any other limit prescribed by Government) in which case a note of the error or omission should be made in the relevant documents concerned.

III. - Contractors' Ledger

(a) Form and Use.

118. The accounts relating to contracts should be kept in the Contractors' Ledger, Form P.W.A. 12, a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained, *vide* Article 119.

119. Except in the following cases, a personal account should be opened in the ledger for every contractor, whether or not a formal contract has been executed :-

- (a) if the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill on completion of the work : if any materials are issued to the contractor or any payments are made on his behalf, a ledger account should be opened ;
- (b) if under the rules of Government, a consolidated monthly account for "on account" payments to petty contractors employed on the same work or section of a work is prepared in preference to a separate bill for each payee, a single ledger head, "Petty Contractors", should be opened for the running accounts of all such contractors.

(b) Posting.

120. Except when a contractor's account is to be closed and the procedure prescribed in Article 106 is observed in respect of unpaid bills, the value of work done or supplies made by a contractor should not be credited to his account until his bill has been passed and payment made thereon. Debit entries in the ledger should be made only on the basis of transactions recorded in the accounts and the postings should be made from the supporting cash, purchase or adjustment vouchers; liabilities not yet liquidated should be excluded altogether. The value of materials issued to a contractor should be debited to his account on the authority of his acknowledgement, *See* Article 95.

Note 1.-Security deposits of contractors should not be included in their personal accounts in the ledger, *vide* Article 44.

Note 2.-When a deduction made from a contractor's bill for one work is creditable to the account of another work, and such credit is in connection with his contract for the latter work, two distinct sets of entries should be made in the ledger, one for the payment made on account of the former work, and the other for the recovery creditable to the latter, as if that recovery had been made in cash.

Note 3.-If there are several contracts in connection with a work or account, the transactions relating to each should be distinguished, preferably by quotation of the number and date of the agreement or work order.

Note 4.-If a petty contractor's account has to be removed from the combined ledger head "Petty contractors' account" [*vide* Article 119 (b)] to a separate personal account for him, the total value of work done up to date and the total payments up to date should be debited or credited respectively, to the "Petty contractors account" and taken on to the personal account as credits and debits.

(c) Balancing and Reconciliation.

121. The ledger accounts should be closed and balanced monthly. The closing balance of each personal account should show value of materials issued but not adjusted against payments and other unadjusted outstandings.

Note.-The Petty Contractors' Ledger account should also be closed and balanced in the same way.

122. Periodically, all the personal accounts in the ledger should be examined and it should be seen (1) that balances do not remain outstanding for a long time without justification and (2) that, in the case of running accounts, bills are prepared at reasonable intervals.

SECTION 6. - ACCOUNTS OF DEPOSITS AND SUSPENSE TRANSACTIONS.

A.- Accounts Of Miscellaneous P.W. Advances

123. Subject to the provision of Article 124 below, a detailed account of the transactions relating to the suspense head "Miscellaneous P.W. Advances" should be maintained in the divisional office in a Register called the Suspense Register, Form P.W.A. 13, separate sets of folios being reserved for each of the several classes of items under the head, *vide* Article 32. The account of the debt head "Public Works Deposits" should also be kept in the same form.

124. In respect of items relating to deposit works (including expenditure incurred on Deposit works in excess of deposits received) which are accounted for in detail in the schedule of Deposit Works, (*vide* Article 163), a single entry for the monthly transactions relating to all such works should be made both in the Deposit and the Miscellaneous P.W. Advances Registers, as the case may be.

B.- Unadjusted Balances.

125. In the accounts for June each year, the outstanding items in the Deposit Register, which under the rules of Government are to be treated as lapsed, should be credited to the revenue head concerned. Any subsequent repayment of such an item should be treated as refund of receipts under the head to which the item was credited and the repayment should be noted in the Deposit Register against the entry for its credit to Government.

126. Items or balances under the suspense head "Miscellaneous P.W. Advances " which become irrecoverable, should not be removed from the accounts until a competent authority has sanctioned their being written off.

SECTION 7. - WORKSHOP ACCOUNTS.

A.- General.

127. The directions in this Section shall not apply to the accounts of small shops kept in divisions for the execution of repairs to tools and plant or of small manufacture jobs. The accounts of works executed in such shops should be kept in the forms prescribed for repair works; *vide* Sections 5.

128. Larger Workshops, with special plant or machinery should be treated as separate subdivisions, or divisions, for account purposes. When such workshops are of the character of quasi-commercial undertakings, the system of accounts shall be that prescribed locally for similar undertakings. When they are run mainly for departmental purposes, the accounts should be kept in accordance with the general directions laid down in this section. In either case, the exact forms to be used and the procedure to be observed will be settled by Government in respect of each workshop in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

B.- Detailed Accounts Of Jobs

129. All direct charges pertaining exclusively to any job should be debited at once to the head of accounts under which the division executing the job is classified and those of a general nature should also be similarly debited, but apportioned subsequently amongst the jobs concerned in accordance with a definite procedure.

130. Sale proceeds, as and when received, should be adjusted against charges debited in accordance with Article 129 and head of account of the Department for whom the job was done should be debited thus clearing the account.

Note.-When the estimated cost of a job is recovered in advance, it should be kept in deposit in the first instance, and the adjustments of actual cost made under this Article should be effected against the deposit, the unexpended balance being refunded under the rules of Government only when the job is completed and the account of it settled.

131. In addition to the direct charges mentioned in Article 129, suitable percentages to cover the indirect charges determined by Government should also be debited to the head of account under which the Department is classified. The following are the examples of some of the charges usually levied.

- (a) Supervision charges.
- (b) Establishment charges.
- (c) Conveyance.

Note.- The percentage realised on account of establishment charges should be treated as a reduction of expenditure or as revenue receipts, as the case may be, in accordance with the directions in Article 41. All other percentages should be treated as revenue receipts.

132. The indirect charges mentioned in Article 131 should be brought to account whenever the settlement of the account of direct charges is effected under Article 130.

SECTION 8. - TRANSACTIONS WITH OTHER DIVISIONS AND DEPARTMENTS

A. - General

133. When a transaction has to be cleared by a book transfer, the transfer should be effected by debiting or crediting it to the remittance or to the specific head concerned in the Cash Account, or by an entry in the Transfer Entry Book; see Articles 12 to 16 also.

Note -Such percentage charges on account of supervision and establishment and tools and plant as may be leviable under the rules, should also be included, by a transfer entry, in the amount transferred.

B. Transactions Originating In The Division

134. When a transaction originates in a division, the necessary transfer should appear ordinarily in the accounts of the division for the month in which the transaction occurred. In the case of work done in workshops the cost should be adjusted in accordance with directions in Articles 129 to 131.

135. In respect of work done in a division for other divisions within the same department, the intimation of the transfer will be given to the division for which the work is done. The division undertaking the work should bring the transactions to account under the remittance or other head concerned, and submit vouchers to the Chief Accounts Officer in the same way as for works of the division itself.

In respect of work done in a division for other departments, estimate of cost of the work is intimated to that department which places funds equivalent to the estimated cost by debiting its prescribed head of account and crediting minor head "Public Works Deposits" under major head "Departmental and Judicial Deposits". The work is then executed by the division debiting actual costs to the above minor head and rendering account to the Chief Accounts Officer along with the monthly returns. Chief Accounts Officer of the division sends schedule of work expenditure to the Chief Accounts Officer of the department on whose behalf the work is executed.

Note -For the purpose of this Article work done should include jobs executed in workshops.

136. For other transfer transactions between divisions, the originating division should send an Advice of transfer Debit (or Credit) Form P.W.A. 14, accompanied by necessary vouchers in the case of debits, to the division concerned as soon as the transaction occurs. The division required to adjust the amount should, if it accepts the transfer, acknowledge it on the prescribed form of Acceptance of Transfer, Form P.W.A. 15. The entry in the accounts of the debiting division should be supported by the Acceptance of Debit, or Advice of Credit, as the case may be.

Note -In cases of transfer debit transactions, all relevant vouchers, including such as do not pass ordinarily beyond the divisional office, should accompany the Advice. If this requirements cannot be complied with in any case in respect of a cash voucher which cannot be replaced by a certificate of payment, an advice should be attached to the Monthly Account for transmission by the Chief Accounts Officer to the division concerned.

C. - Transactions Originating In Another Division

137. Transactions originating in another division should as a rule be adjusted in divisional accounts only on receipt of intimation of the debit or credit from that division.

138. The Divisional Officer should examine every transfer advised to his division for adjustment, but should not reject a transfer because the voucher is not in order, or is wanting. Nor should a transfer sent for adjustment be partly accepted and partly rejected; it may be rejected altogether if it does not pertain clearly to the division; otherwise it should be accepted provisionally in full and the dispute, whether as to the amount or as to other particulars of the transaction, should be settled separately in communication with the officer who advised the transfer.

139. When a charge is transferred to another division for adjustment, the transfer must be supported by the necessary vouchers, complete in all respects, or by a certificate (signed by Divisional Officer) to the effect that the payment vouchers have been passed in accordance with the rules. Divisional Officers are, therefore, responsible for obtaining proper vouchers in support of all charges to remittance heads in their accounts.

D. - Settlement Of Accounts.

140. Divisional Officers exchanging Advices and Acceptances of Transfer shall be jointly responsible for clearing remittance transactions expeditiously in direct communication with each other. If an item cannot be accepted, and the intimation of its rejection issues too late to reach the originating officer within the month in which he has brought it to account, the officer who is called upon to adjust it, should also inform the Chief Accounts Officer of the number and date of the originating Officer's Advice of Transfer and of his own intimation of objection, giving him also brief particulars of the debit or credit, and the grounds of objection.

SECTION 9. - OTHER DIRECTIONS.

A. - Monthly Closing Of The Accounts.

141. The initial accounts of cash and stores which are maintained in sub-divisional offices under the directions contained in sections 1 and 2, should be closed on the 25th or such earlier date between the 19th and the 25th as may be fixed by the Controller General of Accounts for the purpose, in order that the accounts returns of the sub-divisions may reach the divisional office in sufficient time for the compilation of the monthly account of the division and its submission to the Chief Accounts Officer by the prescribed date.

142. The cash and stock account of the divisional office should be closed on the last working day of the calendar month. The Transfer Entry Book of the month should be closed as soon as possible after the expiry of the month, but before this is done, all necessary transfers, e.g., those relating to the levy of the prescribed percentage for establishment, tools and plant, supervision charges, etc., should be made.

B. - Review Of Unsettled Accounts.

143. The several registers and schedules relating to the suspense and deposit heads of account, the Contractors' Ledger, Works Abstracts and Registers of Works, should be reviewed monthly so that the action necessary to effect the expeditious clearance of outstanding balances, whether by actual recovery or by adjustment in the accounts, may be taken regularly throughout the year. In May or early in June, special steps should be taken to bring about all possible reduction in the number and amounts of outstanding items at the close of the year.

144. Similarly, special action should be taken early in June to bring to account all remittance transactions and other liabilities and assets awaiting settlement, and to effect clearance, in the accounts of June of as many outstanding items as possible. Liabilities as well as outstanding debits and credits remaining unadjusted at the end of June should be watched individually to secure their clearance before the accounts of the year are closed finally. It is not sufficient that the divisional office should bring to account all the transactions the responsibility for which devolves on itself. It is equally important that necessary action be taken to move the other parties concerned to bring to account or settle the outstanding items; the intervention of the Chief Accounts Officer may be sought where necessary.

C. - Closing Of The Accounts Of The Year.

145. The financial year terminates on the 30th June and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstandings of the year as possible should be cleared and the errors in accounts coming to notice after 30th June should be rectified, if possible, within the accounts of the year, the Transfer Entry Book should be kept open for inclusion of transfer entries relating to rectification of errors and for settlement of outstandings, but not for actual transactions. These accounts should be closed on such date as may be prescribed by the Controller General of Accounts (see Article 177).

D. - Corrections In Accounts.

146. (a) If an item in the accounts which properly belongs to a revenue or expenditure head is classified wrongly under another revenue or expenditure head, the error may be corrected at any time before the accounts of the year are closed, but, after the accounts are closed, no correction is admissible except as permitted in Article 112 of Volume IV and except in cases affecting the accounts of works including these falling under Article 117.

Note 1.-Errors in suspense accounts are governed by the rule in clause (b).

Note 2.-If an error is detected after submission to the Chief Accounts Officer of the Divisional Officer's Supplementary Account of the year (vide Article 177), it should be reported to the Chief Accounts Officer for his instructions unless the amount is not more than ten taka.

(b) All errors affecting debt (including suspense) and remittance heads must be corrected , however old they may be.

(c) When a correction is permissible, it should be made by a formal transfer entry, but when it is not permissible, a suitable note of it should be made in the account concerned.

147. All corrections in accounts which may be advised by the Chief Accounts Officer on his examining the documents should, after verification, be carried out in all relevant records in red ink and attested by the dated initials of the Divisional Accountant. A reference to the advice of Chief Accounts Officer should also be noted against the correction.

E. - Accounts In Offices To Be Reconstituted.

148. When in consequence of the reconstitution of executive charges or of any other arrangements, the accounts of two or more divisional offices are to be amalgamated or those of any office are either to be broken up into parts or closed, the Divisional Officers concerned should apply in time to the Chief Accounts Officer for the instructions to be observed in regard to accounts in giving effect to the arrangements.

Chapter IV - Accounts Returns Rendered By Officers Of Public Works, Housing And Settlement, Roads And Highways And Public Health Engineering Departments.

A.- General

149. The directions contained in this Chapter shall regulate the procedure relating to the compilation of divisional accounts and to their submission to the Chief Accounts Officer.

B. - Sub-Divisional Accounts

150. Arrangements should be made, under the orders of the Divisional Officer, for the despatch of the sub-divisional 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:-

(a) Copies of the Cash Book (supported by vouchers).)	Twice a month or oftener as may be directed by the Divisional Officer, the copy for the last period of each month together with the Cash Balance Report being sent on the date fixed for closing the Cash Book. <i>Vide</i> Article 141.
(b) Abstracts of Stock Issues, if any, Forms P.W.A. 6, supported by receipted invoices or other vouchers, and extracts from Register of Stock Issues (Copies.)	Within three days of the date on which the accounts of a month are closed.
(c) Works Abstracts (accompanied, where necessary, by statements of Transfer Entry Orders) for each work in progress in connection with which there was any transactions during the month.	Within three days of the date on which the accounts of a month are closed.
(d) Petty Works Requisitions and Accounts for each petty work in progress in connection with which there was any transaction during the month (in original).	Within three days of the date on which the accounts of a month are closed.
(e) transfer Entry Orders, Form P.W.A.7, relating to the accounts of the month, other than those proposed from time to time and transmitted separately ; <i>vide</i> Article 76.	Within three days of the date on which the accounts of a month are closed.

(f) Such other returns as may be necessary for the compilation of the accounts required to be submitted to the Chief Accounts Officer under orders of Government, <i>vide</i> Article 179.	Within three days of the date on which the accounts of a month are closed.
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Note 1.-The totals of the "Cash" columns on both sides of the copy of the sub-divisional cash book should be expressed in words in the Sub-divisional Officer's own hand in token of his having satisfied himself that it is a true copy and correct in all respects.

Note 2.-The Controller General of Accounts to eliminate the work of preparing copies, may permit sub-divisions at the headquarters of a divisional office to maintain two alternative Cash books- one being submitted in original to the divisional office at the end of the month and the other being used in the month following.

Note 3.-The Accounts Returns received from sub-divisions should be further checked in accordance with the rules prescribed in this behalf in the audit and Departmental Codes.

C. - Compilation Of Monthly Accounts

I. - Introductory

151. Save as provided in Article 152, all the transactions of the division, as recorded in the initial accounts of cash and stock and in the Transfer Entry Book, should be posted direct from those sources in one or other of the schedules prescribed in this section, the details being in some cases recorded in supporting schedule docketts (*vide* Article 154).

152. The cash and stock transactions representing transfers within division should not be included in any of the schedules leading to the monthly accounts. Nor should the transactions recorded in the Cash Book under the head "Cash from Bank" be posted in the schedules.

153. Before the actual compilation of the various schedules and schedule docketts, etc., is undertaken, the Abstract Book, Form P.W.A. 16, may be written up from the original cash books, Abstract of Issues of Stock, if any, and the Transfer Entry Book in accordance with the instructions printed on the standard form. The book will consolidate all the transactions of the division and will therefore facilitate the location of errors and omissions made in the compilation of monthly accounts from the schedules and also serve as an independent check over the compiled accounts.

II. - Schedule Docketts

154. As cash vouchers and transfer entry orders, relating to (i) charges on works, other than percentages charged for establishment, tools and plant etc., and (ii) other items of expenditure or disbursement for which a contingent bill is not required (*see* Article 167), are received and are scrutinised, they should be posted into Schedule Docketts in form P.W.A. 17, a separate form being used for-

- (a) each work to be accounted for in a Schedule of Works Expenditure, form P.W.A. 20 or in the Schedule of Deposit Works; Form P.W.A. 25, *vide* Article 163;
- (b) expenditure, if any, debit to stock and to be accounted for in the Schedule of Debits to Stock, Form P.W.A. 21, *vide* Article 161; and
- (c) each separate class of charges (including refunds of revenue) for which a schedule in any other form has to be prepared under the rules in this Chapter.

Cash receipts which have to be taken in reduction of expenditure (*vide* Article 17) should be posted as refunds, with brief particulars of the transactions.

155. At the end of the month, the schedule dockets should be completed in respect of the stock transactions, if any. All the Stock debits of the month as recorded in the lower part of Form P.W.A. 6, Abstracts of Stock Issues, other than those brought to account through the Cash Book and the Transfer Entry book, *vide* Article 98, should be posted in the schedule dockets. The total of the month's Stock Issues, other than those brought to account through the Cash Book and the Transfer Entry book, *vide* article 66, should be posted in the schedule dockets. The total of the month's Stock transactions relating to each schedule docket should be entered therein as a single figure. Since there is no addition to stock, the net result should be reduction of stock.

156. The schedule dockets should then be totalled and reconciled with the works abstracts in the case of works, and with the schedules concerned in the case of dockets of class (c) of Article 154. All the vouchers (including acknowledgements for stock supplied to contractors), transfer entry orders, survey reports, and sale accounts which are required to be submitted to the Chief Accounts Officer (*vide* Article 173) should then be attached to the respective schedule dockets which should be numbered in a separate series for each month.

Note 1.- The Controller General of Accounts may at his discretion, permit Divisional Officers to post the Schedule Dockets at the end of the month from the Works Abstracts as soon as the latter are completed and checked. The Controller General of Accounts may also at his discretion dispense with the preparation and submission of a Schedule Docket for a work when the outlay on that work consists entirely of payments on master rolls or other vouchers not required to be submitted to the Chief Accounts Officer. In that case, the Divisional Accountant should record a certificate in the last column of the Schedule of Works Expenditure against the relevant item that the vouchers in support of the item are such as are not required to be submitted to the Chief Accounts Officer under the rules.

Note 2.-Some of the schedules mentioned in clause (c) of Article 154 include charges for works supported by a Schedule of Works Expenditure. Such charges and other transactions relating to the works expenditure should be posted in the schedule dockets for the works concerned.

157. For percentage recoveries made on account of establishment, tools and plant, a single schedule docket should be prepared in form P.W.A. 18 which should embrace all Government as well as non- Government works on which these percentages may be leviable under rule.

Note.-This form serves as the transfer entry order relating to these recoveries (*vide* Article 142) and should, therefore, be signed by the Divisional Officer.

III. - Schedules

(a) Schedule of Monthly Settlement with District/Thana Accounts Officer.

158. After the settlement of account mentioned in Article 59 has been effected with District/Thana Accounts Officer, a Schedule of Monthly Settlement with District/Thana Accounts Office should be prepared in Form P.W.A. 19.

(b) Schedule of Revenue Receipts.

159. The following schedules, which are only extracts of the registers prescribed in Articles 81 to 83, should be prepared in the same form as that of the corresponding registers :-

- (i) Schedule of Revenue Realised.
- (ii) Schedule of Refunds of Revenue.
- (iii) Schedule of Receipts and Recoveries on Capital Account.

Note.-A separate schedule should be prepared for each class of receipt for which a separate register is maintained under Article 81.

(c) Schedules of Works Expenditure.

160. (a) After a reconciliation has been effected between the totals of works abstracts and relevant schedule dockets, a Schedule of Works Expenditure should be prepared in Form P.W.A. 20,

separately for expenditure relating to each of the following classes :-

- (i) each major head (or a division thereof shown separately in Appendix I to Volume I) under which expenditure is recorded.
- (ii) all non-Government works other than Deposit Works for which separate schedules are prepared , *vide* Article 163.

(b) Only those works on which expenditure has been incurred during the month should be included in the schedule. The entries should be detailed in the order of the prescribed heads of the accounts classification. All works which form part of a single project or system should , in all cases, be grouped together.

(d) Schedules of Suspense Transactions.

161. (a) Form P.W.A. 21, Schedule of Debits to Stock, is to be used for collecting all debits to stock.

(b) An account of suspense head "Stock" should be prepared in Form P.W.A. 22, Stock Account. Part I of this form is the main account which should show the issues and balances, classified by sub-heads.

Note. Since new acquisition of stock is not permissible, there is no likelihood of fresh entry in P.W.A. 21. Provision of Forms P.W.A. 28 and 22 will cease to be operative when the existing stock is exhausted.

162. The schedules relating to Miscellaneous P.W. Advances should be prepared in Form P.W.A. 24.

Note 1. In the schedule of Miscellaneous P.W. Advances for the months other than June, items which do not exceed Tk. 5 each may be shown in a lump sum if the Controller General of Accounts so authorises.

Note 2. A schedule of Purchases, Form P.W.A. 23, should also be prepared showing transactions at nil so that the compliance with instructions regarding stoppage of purchase against suspense may be reviewed.

(e) Schedules of Deposit Transactions.

163. After the reconciliation mentioned in Article 156 has been effected, a consolidated record of the transactions of a month relating to all Deposit Works of the division should be prepared in Form P.W.A. 25, Schedule of Deposit Works. This schedule should show in respect of each work, the amount of deposit received and the expenditure incurred, both during the month and up to date. The amount of deposit received for each work should be numbered as a single item, but the transactions which relate to (1) the share available for works expenditure and (2) the total amount recoverable as establishment and tools and plant should be shown separately, thus -

- For Works Expenditure.
- For Percentage charges.

Note. Refunds of unexpended balances of completed works should be taken in reduction of the deposits and, therefore, shown in the Schedule as minus realisations and not as expenditure.

164. After the transactions relating to Deposit Works have been posted in the Deposit Register, Form P.W.A. 13, a schedule of complete transactions, as accounted for in that Register, should be prepared in Form P.W.A. 26. It should show for each item the opening balance, the receipts and adjustments of the month, and the closing balance.

(f) Schedules of Debits/Credits to Remittances.

165. All remittance transactions should be collected in Form P.W.A. 27, separately for debits and credits and the entries grouped under the headings given in the sample entries in the form.

(g) Schedule of Debits/Credits to Miscellaneous
Heads of Account.

166. Subject to such instructions as may be issued in this behalf by the Controller General of Accounts, all disbursements and receipts, which cannot be accounted for in any of the other schedules prescribed in Articles 158 to 165 should be collected in Form P.W.A. 28. The transactions to be accounted for in this schedule must be such as are adjustable finally in the books of the Controller General of Accounts under one of the non-public Works major heads of revenue and expenditure.

Note.-No transactions should be accounted for under the final or debt head concerned and shown in the Schedules of Credits or Debits to Miscellaneous Heads of Account except under the authorisation of the Controller General of Accounts.

IV. - Consolidated Account of Contingent Expenditure.

167. When cash required to meet contingent charges is drawn from bank by cheques, all contingent charges should be consolidated in the form prescribed in Treasury Rules for the monthly detailed bill of contingent charges. Particulars of charges need not be entered in this account except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.

V. - Classified Abstract of Expenditure.

168. A consolidated account of all expenditure debited against the grants of the division should be prepared in Form P.W.A. 29, Classified Abstract of Expenditure. The figures relating to the several major heads should be entered in separate sections, arranged in the order indicated in the Appendix I to Volume I.

Note.-Refunds of Revenue should be excluded from the Abstract, as they are treated as *minus* Revenue, vide Article 18. On the other hand, Receipts and Recoveries under development expenditure heads should be included in this Abstract as *minus* expenditure, as they are taken in reduction of the charges under the major heads concerned.

VI. - Monthly Account.

169. Finally, the Monthly Account should be prepared in Form P.W.A. 30. This account is an abstract of the entire receipts and disbursements of the month, as detailed in the various schedules and registers, and shows also the opening and closing cash balances. On the back of the form are recorded (1) a memorandum of miscellaneous cash receipts paid into Bank and (2) a certificate in respect of the closing cash balances of the subordinate disbursing officers.

170. The entries in the Account should be divided into three groups: (1) Revenue entries, which are totals of receipts of the Government under the several major heads, as taken from the Registers of Revenue Realised, Form P.W.A. 9, (2) Expenditure entries, which are the totals of expenditure of the Government for the several divisions of major heads and are posted from the Classified Abstracts of Expenditure, Form P.W.A. 29, (3) Other Heads, under which both receipts and disbursements are posted from the Schedules of Deposits- Forms 34, 27 and 28.

Note 1.-The entries posted under the several heads in the monthly account should be checked with corresponding entries in the Abstract Book (Form P.W.A. 16).

Note 2-The totals of the columns for receipts and disbursements must agree and, if there is any difference due to cash being in transit between two disbursing officers, its amount should be included in the closing balance and the certificate of cash balance should be amplified to explain the amount and the steps taken to adjust the difference.

D. - Submission To Chief Accounts Officer.

171. The Monthly Account should be submitted so as to reach the Chief Accounts Officer's office by such date between the 7th and 10th of the month following that to which it relates, as may be fixed by the Controller General of Accounts in consultation with the Divisional Offices. It should be supported by the following documents :-

- 1) Schedule of Revenue Realised, Form P.W.A. 9. -- Extract from the Register
vide Article 159.
- 2) Schedule of Refunds of Revenue, Form P.W.A. 9. -- Do.
- 3) Classified Abstracts of Expenditure, Form P.W.A. 29. -- *Vide* Article 168.
- 4) Schedules of Works Expenditure, Form P.W.A. 20 -- *Vide* Article 160.
- 5) Consolidated accounts of contingent Expenditure
(with necessary vouchers). -- *Vide* Article 167.
- 6) Schedule Docket of Percentage Recoveries,
Form P.W.A. 18. --- *Vide* Article 157.
- 7) Stock Account, Form P.W.A. 22 . --- *Vide* Article 161.
- 8) Schedule of Debits to Stock, Form P.W.A. 21. -- *Vide* Article 161.
- 9) Schedule of Purchases, Form P.W.A. 23. -- Extract from relevant sections
of the Suspense Registers,
Vide Article 162.
- 10) Schedule of Miscellaneous P.W. Advances,
Form P.W.A. 24. -- Do.
- 11) Schedule Dockets, Form P.W.A. 17
(with necessary vouchers, transfer entry orders,
survey reports and sale accounts attached to each). -- *Vide* Article 154 to 156.
- 12) Schedules Credit and Debits to Remittances,
Form P.W.A. 27. --- *Vide* Article 165.
- 13) Schedules of Credits and Debits to the
Miscellaneous Heads of Account, Form P.W.A. 28. --- *Vide* Article 166.
- 14) Schedule of Monthly Settlement with
Thana / District Accounts Officer , Form P.W.A. 19 --- *Vide* Article 158.
- 15) Schedule of Deposits, Form P.W.A. 26,
Extract from the Deposit Register, Form P.W.A. 13. --- *Vide* Article 166.

16) Schedule of Deposit Works, Form P.W.A. 25
(with Reports of Progress of Expenditure). --- *Vide* Article 163.

17) Schedule of Receipts and Recoveries on Capital Account,
In the same form, as that of the registers. --- *vide* Article 159.

Note 1.-The consolidated account of Contingent Expenditure is not required to accompany the Monthly Account if contingent charges are drawn by bills presented direct at Accounts Office.

Note 2.-If the Divisional Officer is authorised to refund, without reference to higher authority, fines which have been remitted by a court of law, the original orders of the court should accompany the Schedule of Refunds of Revenue.

172. The schedules relating to the suspense and deposit accounts, should be submitted to the Chief Accounts Officer month after month, so long as there are balances outstanding under the account concerned whether there have been any transactions during the month or not. In respect of the Schedule of Deposit Works, Form P.W.A. 25, the Controller General of Accounts may dispense with the submission every month, of Part II of the schedule, provided that, if Part II for any month contains works any expenditure on which has been debited to Miscellaneous P.W. Advances, an extract from Part II relating to such works only is submitted to Chief Accounts Officer. Subject to these exceptions, the remaining schedules are necessary only if there have been any transactions during the month.

173. (a) With the exceptions noted below (as to which, however, see clause (b) below), all vouchers and transfer entry orders in support of cash payments and other charges in the accounts should accompany the Monthly Account :-

- (i) muster rolls or other vouchers in support of payments to labourers, irrespective of amount ;
- (ii) vouchers in support of payments of wages to members of the work-charged establishment, when the Divisional Officer is authorised to sanction the posts held by them ;
- (iii) other vouchers, whether relating to works or contingencies, the amounts of which do not exceed Tk. 25;

Note.-Vouchers not submitted to the Chief Accounts Officer should be "cancelled" by means of a perforating or endorsing stamp and kept carefully to be made available for test audit.

- (iv) invoices or other vouchers in acknowledgement of issues of stock materials.
- (v) transfer entry orders of the classes enumerated below :-
 - (a) those involving debits to Remittance heads otherwise than in respect of expenditure on works ;
 - (b) those relating to charges which are supported by vouchers received in transfer ;
 - (c) those involving a credit to a Revenue head (Gross Receipts), or to any Miscellaneous Head of Account otherwise than in respect of expenditure on works.

(b) All vouchers (other than Muster Rolls) in support of debits to contractors should be submitted to the Chief Accounts Officer even though falling under any of the exceptions to clause (a).

Note 1.-The provisions in clauses (a) and (b) of this Article apply also to vouchers received from other divisions or departments, in support of transfer debits raised by them.

Note 2.-The term "Vouchers" used in clause (a) includes Advices of Transfer Credit and Acceptances of Transfer Debit received from other divisions, departments, etc., in the case of the docket for Schedule of Debits to Remittances.

(c) All vouchers in support of payments for land acquired should be submitted to the Chief Accounts Officer.

(d) All survey reports of stores and sale accounts, if any, should also accompany the Monthly Account. Sale accounts in support of cash credits to stock, if any, should be attached to the Stock Account, Form P.W.A. 22.

Note.- Provision of clause (d) will cease to be operative when the existing stock is exhausted.

174. An extract from the Contractors' Ledger should also be prepared in Form P.W.A. 31 and submitted to the Chief Accounts Officer with the Monthly Account, unless Government has prescribed in consultation with the Controller General of Accounts that the transactions covered thereby should be audited by the respective Director General of Audit locally at the periodical inspections of divisional and other offices.

175. In connection with the accounts for June, the following point should receive special attention :-

The entry of the closing cash balance should be supported by (1) the original Cash Balance Reports of all disbursing officers including the Divisional Officer, and (2) a certificate of the Divisional Officer to the effect that he has obtained, on or after 30th June, and retained in his office, an acknowledgement from the officer or subordinate concerned, in respect of each item of imprest or temporary advance shown in the Cash balance Reports of the division for 30th June;

Note.- The original Cash Balance Reports of subordinate disbursing officers should be initialled by the Divisional Officer before transmission to the Chief Accounts Officer.

176. Within six weeks of the submission of the Monthly Account for June, a consolidated certificate in respect of balances, other than cash, should be forwarded to the Chief Accounts Officer in Form P.W.A. 34, Annual Certificates of Balances.

Note.-If the closing balance under any head is nil, it does not follow necessarily that a certificate is not required in respect of it. In all cases in which there was a balance at the commencement of the year, or there were any transactions during the year, a certificate should be recorded but the wording of it may be amended suitably if the closing balance is nil.

177. In addition to the ordinary accounts for June, a Supplementary Account for that month, which shall comprise the transfer entries and corrections permitted in Article 145, should be submitted to the Chief Accounts Officer with all the necessary accompaniments, so as to reach him by the 1st September or such other date as may be prescribed by Controller General of Accounts.

Note.-This account should be of the simplest character and should set forth only the transactions to be brought to account. It is not necessary, for instance, to repeat in any of the Suspense or Deposit Schedules the items not affected, so long as in addition to the necessary details of the items affected the totals for the account concerned are also given. Similarly, in the Extract from the Contractors' Ledger, Form P.W.A. 31, only the accounts of those contractors whose accounts are affected in any way should be given.

178. The Divisional Accountant should sign not only the Monthly Account, but also all the schedules, etc., accompanying it. The Divisional Officer need not sign all these documents; he should, however, sign the Monthly Account and the List of Accounts, Form P.W.A. 32, unless he is absent from headquarters, in which case he should send to the Chief Accounts Officer, as soon as he can examine his books and papers on return, a report in Form P.W.A. 33 (with a duplicate copy of the Monthly Account signed by himself), without which the Chief Accounts Officer will not pass the Monthly Account finally. The consolidated Account of Contingent Expenditure, *vide* Article 167 should be signed invariably by the Divisional Officer.

Note.-It is desirable that the Divisional Officer should make arrangements for the review by himself of all the vouchers before they are submitted to the Chief Accounts Officer and that, unless the circumstances are exceptional, the Divisional Officer should sign the accounts himself.

179. In addition to the accounts prescribed above, such other accounts (e.g., Subsidiary accounts of revenue) should be submitted to the Chief Accounts Officer as Government may prescribe or the Controller General of Accounts may require.

PART III. - FOREST ACCOUNTS.

Chapter V - Classification Of Forest Receipts And Expenditure.

A. - General

180. The major and minor heads prescribed by the Comptroller and Auditor General with the approval of the President for the classification of forest receipts and expenditure are set out in Appendix I to Volume I. The sub-heads, detailed heads or units of grants and appropriation will be determined by the Controller General of Accounts in consultation, where necessary, with the Comptroller and Auditor General according to requirements. The authorised arrangement of heads should not be altered except in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

B. - Transactions With Other Departments

181. Adjustments with other Departments in respect of supplies made or services rendered by or to the Forest Department should be regulated by the directions contained in Chapter 4 of Volume I.

182. Recoveries or payments made in cash should be treated like other revenue receipts or service payments, as the case may be. But when a transaction has to be adjusted by book transfer, the transfer should be effected by debiting or crediting the amount involved to "Book Transfers", the entry in the accounts being supported by full particulars of the transaction and where necessary, by the bill or invoice duly accepted by the department debited or by the bill or invoice of the Supplying Department accepted by the Forest Officer.

C. - Inter-Divisional Transfers.

183. All revenue and expenditure should be recorded in the accounts of the division within which it is collected or incurred without reference to its origin or object and save as provided in Article 184, no inter-divisional adjustments should be made except under special orders of Government.

184. In cases where Government in consultation with the Controller General of Accounts have declared a Division or a Circle as a unit for the purpose of ascertaining the financial results of the working of the forests, adjustments may be made between different units. Thus, in cases where the unit is the division, adjustments may be made between different divisions ; where the unit is the circle, adjustments may be made between divisions in different circles. These adjustments may be made monthly or annually as may be found convenient.

D. - Charges For Establishment, Tools And Plant, Etc.

185. Charges on account of general services like Establishment, Live Stock, Stores and Tools and Plant should be classified under appropriate sub-heads under the minor head "Establishment" or "Conservancy and Works", as the case may be and, save as provided below, no attempt should be made ordinarily to include in the cost of an individual work any portion of expenditure on account of those services. The cost of materials purchased for a specific work should, however, be debited to the accounts of that work.

186. Pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or upon the subordinate

supervision of departmental labour, stores and machinery in connection with such a work should be debited to the appropriate sub-head under "Conservancy and Works" and not under "Establishment".

187. Where such expendable stores, as building materials, small stores, house fittings, etc., taken to the general sub-head for Stores and Tools and Plant, are utilised subsequently on any specific work, the value thereof should be transferred to the accounts of the work concerned by write-back to the sub-head to which the stores were debited originally. Similarly, the cost of carriage of these stores to the site of a work and carriage charges in connection with the movement from place to place of other materials and Tools and Plant issued to or provided specifically for a work may be debited direct to the accounts of that work.

E. - Forest Remittances.

188. All sums paid into the Bank by a departmental officer or on his account should be debited to major head "Remittances" irrespective of whether a remittance is made in cash or by a cheque. Similarly, the value of all cheques drawn should be credited to "Remittances" irrespective of whether or not they are cashed at once.

F. - Forest Advances.

I. - Advances to Disbursers.

189. When a subordinate officer who is not authorised to draw cheques against the drawing account of the Divisional Officer is given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge, the amount of the advance should be debited in the accounts of the officer making the advance to minor head, "(1) Advances Repayable: Forest Advances" under major head, "Advances not bearing Interest", as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by a *per contra* debit to the appropriate sub-head of accounts classification.

II. - Advances to Contractors, etc.

190. Advances to contractors, suppliers and labourers made in connection with the execution of works under the orders of competent authority should be debited in the accounts of the officer making the advance to the head "Works Advances" subordinate to the minor head "Conservancy and Works" under the major head, 158-"Forest", the entry being supported by an acknowledgement by the payee. When recovered (wholly or partially) from the contractor, etc., either by work done or in cash the amount recovered should be credited under "Works Advances", major head, 48-"Forest". If the recovery is the value of work done, such value should simultaneously be debited *per contra* to the appropriate sub-head of accounts classification.

191. Petty advances to labourers which are made by a subordinate out of his own imprest or advance (see Article 189) and allowed to be treated as part of the cash balance with him, should not, however, be accounted for as "Works Advances".

G. - Recoveries Of Service Payments.

192. Recoveries of service payments should be dealt with as follows :-

- (a) *If made before the close of the year in the accounts of which the payment was included.*
- (1) When the recovery is in adjustment of an overcharge on account of pay or travelling allowance and is made by deduction from a bill debitable to the same detailed head, the net amount only should be debited to that head.
 - (2) In all other cases, the amount recovered should be entered initially in the accounts as an item of receipt under "Recoveries of Service Payments" under minor head, "Other Receipts" of major head 48-"Forest" but in the accounts rendered to the Chief Accounts Officer the amount should appear as a *minus* entry under the sub-head to which it was debited originally.
- (b) *If made after the close of the year in the accounts of which the payment was included.* - The amount should be credited in the accounts as miscellaneous revenue under minor head "Other Receipts".

H. - Other Recoveries.

193. Other recoveries from pay bills and deductions from contractors' bills should be recorded as pertaining to contribution to Provident Funds, income tax etc., as the case may be, and classified as "Book Transfer".

I. - Forest Deposits.

194. Earnest money deposits which are paid under the rules of Government by contractors or purchasers of forest produce direct into the Bank, should be treated as Revenue Deposits and not as Forest Remittances. Such deposits should not appear in the accounts of the officers of the Forest Department. Similarly, earnest money deposits which are received initially by a Forest Officer but remitted subsequently to the Bank as such should also be dealt with as Revenue Deposits. Earnest money received by a Forest Officer in the form of bank draft or lodgement of Post Office Savings Bank Pass Book may be retained by him and the amount involved need not be taken into the accounts.

Note. -Earnest money deposits which are tendered at auctions held at outlying stations and received by Forest Officers under the rules of Government may be accounted for in the Forest Departmental accounts as "Revenue Deposits", if this course is considered more convenient by Government. Under this arrangement such deposits, whenever remitted to the Bank should be treated in the accounts of the District/Thana Accounts Officer, who receives the accounts from the Bank, as Forest Remittances while the Forest Departmental Officer concerned should keep the detailed accounts of these deposits and submit the necessary returns to the Chief Accounts Officer in accordance with the directions contained in Volume II.

Chapter VI - Accounts To Be Kept In Forest Offices.**A. - Cash Book.****I. - General**

195. Every officer who is authorised to receive or disburse Government money should keep an account in Cash Book, Form F.A. I, in which he should enter not only all money transactions as they occur but also book transfers permissible under Article 199.

196. Only transactions connected with the public service and no other should be shown in the Cash Book. Sufficient details should be given in the column "Particulars" to admit of the main points of each transaction being ascertained readily without reference to the detailed vouchers. All items of revenue must be detailed fully; the forest from which the revenue is received, the person who pays it, and the articles and quantities removed should be stated in that column whenever the information is available. The classification of receipts and charges should be given in the column "Head of Classification" in accordance with the prescribed accounts classification (*See Chapter V*).

197. When a cheque is drawn in favour of self or order to replenish the cash chest the amount of it should be entered at once as a receipt. This entry must not be delayed until the money has been received after the cheque has been cashed at the Bank.

198. A cheque drawn in order to be paid away should be entered simultaneously on both sides of the Cash Book, once as a receipt of money from the Bank and again as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries.

199. Similarly, all book transfers, *i.e.*, transactions in which no actual payment or receipt of cash is involved, should be entered simultaneously on both sides of the Cash Book, the credit or debit to "Book Transfers" appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other.

200. Pay and allowances of Forest Officers and their establishments which are paid by cheques or out of cash obtained from the Bank should be entered in the Cash Book under the head "Establishment" without further details, the entries being supported by bills as vouchers.

II. - Cancelled Lost or Lapsed Cheques

201. If a cheque which has been drawn and entered in the Cash Book has to be cancelled subsequently, the amount of it should be accounted for on the creditor side as a "cancelled cheque", the cancelled cheque being treated as a voucher. Simultaneously, an entry should be made on the debtor side, as indicated below.

- (a) *If the cancelled cheque is replaced immediately by a fresh cheque.*- The fresh cheque should be shown as a "Forest Remittance", the number and date of the cheque in lieu of which it is drawn being quoted in the entry.
- (b) *If the cancelled cheque is not replaced immediately.*- The expenditure in payment of which it was drawn should be written-back by making an entry of the cancelled cheque on the debtor side as for a cash recovery of a service payment (Article 192).

202. A lost cheque should be treated in all respects like a cancelled cheque (Article 201), the Bank certificate of non-payment being regarded as a voucher in support of the entry of cancellation on the creditor side of the Cash Book.

203. A lapsed or time-expired cheque, if renewed, should be treated as a cancelled cheque and the fresh cheque issued in its place entered in the Cash Book in the manner indicated in clause (a) of Article 201.

III. - *Closing and Balancing*

204. The Cash Book should be closed and balanced monthly. The account balance at the close of the month should be checked with the actual cash balance on hand verified by actual count. If any excess or deficiency is found, it should be entered at once as such in the Cash Book on the debtor or creditor side, as the case may be.

205. Divisional Officers and others who render accounts to the Chief Accounts Officer (Chapter VII) should close their books on the last working day of each month, but subordinate officers should do so on the 27th or such earlier date as may be necessary in order to ensure that their accounts reach the officers in whose accounts they are to be included, by the last day of the month. For the month of June, the Divisional Officer should keep open his own accounts until the receipt of such accounts of the subordinate officers as will be closed on the 30th of the month.

B. - Register Of Cheques Drawn.

206. A monthly register of cheques drawn on the Bank with which the drawing officer is placed in account should be kept in Form F.A. 2.

C. - Works Accounts.

I. - *Muster Rolls.*

207. For work executed by labourers, whether paid by the day or otherwise, a Muster Roll should be kept in such form and in accordance with such methods as may be prescribed by Government after consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

II. - *Measurement Books.*

208. For work done otherwise than on a lump sum contract, and for supplies made by a contractor, a Measurement Book should be kept in such form and in accordance with such methods as may be prescribed by Government after consultation with the Controller General of Accounts and the Comptroller and Auditor General.

III. - *Register of Works*

209. A detailed record of the expenditure relating to each sanctioned work should be kept in a register in Form F.A. 3.

D. - Stores Accounts.

210. An account of stores such as building materials, small stores, house fittings, etc., which may be held in stock for general purposes, as distinct from materials purchased for specific works, should be kept in such form as the Government may determine in consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

E. - Contractors' And Disbursers' Ledgers.

211. A ledger should be maintained by the Divisional Officer in Form F.A. 4 for all accounts with disbursers and contractors. On the debtor side should be entered all payments made to them and on the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash.

212. Only one account should be opened with each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work.

213. Each item entered in the Cash Book under "Forest Advances" or "Works Advances" should be posted at once in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done or expenditure incurred, should be set off against the amount due from the contractor or disburser, as shown in his account in the ledger. The ledger account should thus be a running account with each contractor and disburser from which the amount due by him or from him can always be ascertained easily.

214. The account with each contractor and disburser should be balanced on the last day of each month in which any transaction take place.

215. The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which will be appropriate to that particular account until it is closed finally. The numbers should be given to the accounts in the ledger in consecutive order as they are opened and should run in a consecutive sequence until a new ledger volume is opened.

F. - Closing Of The Accounts Of The Year.

216. The financial year terminates on 30th June and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstanding of the year as possible should be cleared, and that errors in accounts coming to notice after the 30th of June should be rectified, if possible, within the accounts of the year, the account books prescribed above should be kept open, after the closing of the accounts for June, for the inclusion of transfer entries relating to rectification of errors and for settlement of outstandings. These accounts should be closed on the 20th of August or on such date as may be prescribed by the Controller General of Accounts (*see* Article 231).

G. - Correction Of Errors.

217. If an item in the Forest accounts which properly belongs to one head is classified wrongly under another head, the error should be corrected in the following manner :-

- (a) If the error is discovered *before* the close of the month's accounts, the necessary correction should be made in the original entries before the accounts are closed. The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials.
- (b) If the error is discovered after the close of the month's accounts, but before the accounts for June supplementary are closed, the correction should take the form of a fresh entry in the current Cash Book (Article 216).

Note 1. -Errors affecting only revenue or expenditure (service) heads, where the amounts involved do not exceed Taka 10, need no formal correction.

Note 2. -If the error affects one or more heads on each side of the Cash Book, the correcting entry should be made on both sides in the manner indicated in Article 199 but if it affects only receipt or expenditure heads on one side of the Cash Book, the entry should be made on the one side affected, the amount (*plus or minus*) pertaining to each head being specified in the column headed "Particulars", and the column "Receipts" or "Disbursements" as the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, the reference to the correcting entry being quoted.

Note 3. -No correcting entry should be made unless supported by the orders of the Divisional Forest Officer obtained on a Transfer Entry Memorandum in the form below :-

Particulars of the original transaction, with reasons for the proposed adjustments.	Debits		Credits	
	Head of Account	Amount	Head of Account	Amount

Passed

Divisional Forest Officer

- (c) If the error is discovered after the accounts for June Supplementary have been closed and despatched to the Chief Accounts Officer (Article 231), it should be reported by letter to the Chief Accounts Officer who will deal with it in accordance with the rules in Volume IV and advise to the Forest Officer the corrections (if any) which he should make in his accounts.
- (d) In all cases in which a formal correction is not permissible, a suitable note (in red ink) should be made in all the accounts concerned.

H. - Subsidiary Accounts Of Commercial Undertakings.

218. If the activities of any individual Forest Unit or of any self-contained exploitation scheme like a Saw-mill, are such as to require the maintenance of subsidiary accounts on a commercial basis, the form of accounts to be kept may be settled by Government after consultation with the Controller General of Accounts and concurrence of the Comptroller and Auditor General.

Chapter VII - Accounts Returns Rendered By Forest Department Officers.

A. - General.

219. The directions contained in this Chapter shall apply primarily to accounts of Divisional Officers. They shall also apply *mutatis mutandis* to accounts of Conservators and other Forest Officers who draw funds against their own drawing accounts and render separate accounts to the Chief Accounts Officer in respect of transactions passing through them.

B. - Incorporation Of Subordinates' Accounts.

220. Before closing the accounts of a month, the Divisional Officer should satisfy himself that the accounts of his subordinate officers for the month have been examined and incorporated truly and accurately in his own accounts. For this purpose, the accounts of the latter should reach the office of compilation in time for the preparation and submission of the accounts returns on the due date (*see* Article 226). If they do not arrive in time to be so incorporated, they should be taken in the following month's accounts, but such an occurrence should be avoided as far as possible. In the case of accounts for June, however, the Divisional Officer must keep open his accounts until receipt of all the subordinates' accounts in order that all receipts and payments of the official year may, as far as possible, be brought into the accounts of the year (*see* also Article 216).

C. - Compilation Of Monthly Accounts.

I. - Cash Account.

221. The monthly Cash Account should be prepared in Form F.A.1. It should show in respect of the following items merely the totals for the month and all other items of receipt or charge should be entered in detail.

- (a) *Debtor side.* - (1) Cheques drawn ; (2) Recoveries of advances from contractors and disbursers ; (3) Revenue received and credited in the Cash Book under 48 - Forest ; (4) Recoveries made by deduction from pay bills and contractors' bills on account of service and other Funds and income and other taxes, provided the bills are accompanied by schedules showing the full particulars of each recovery; (5) Refund of Forest Revenue taken by deduction from Revenue .
- (b) *Creditor side.*-(1) Remittances to Accounts offices; (2) Advances made to contractors and disbursers ; (3) Expenditure debited in the Cash Book to 158-Forest ; (4) Expenditure debited in the Cash Book to 202-Development(Forest) and 250.-Capital Outlay on Forests ; (5) Receipts and Recoveries to be deducted from capital outlay.

II. - Classified Abstract of Revenue and Expenditure.

222. A classified abstract of revenue and expenditure should be prepared in Form F.A. 5, the expenditure debited to the heads "202-Development(Forest) and 250.-Capital Outlay on Forests" being shown separately from that debited to 158-Forests. All items of revenue and expenditure recorded in the Cash Book for the month should be classified and arranged in this return in

accordance with the prescribed classification - the entries being made in such detail as may be required by the Controller General of Accounts.

III. - *Schedule of Remittances to Accounts Offices.*

223. A schedule of remittances to District/Thana Accounts Officers should be prepared in Form F.A. 6. The entries in this schedule should show each item of remittance separately and a reference to these items should be made invariably against the corresponding entries in the last column of the Consolidated Receipt cum Schedules for Forest Cash Remittances received from the District/Thana Accounts Officer concerned.

IV. - *Abstracts of Contractors' and Disbursers' Ledgers.*

224. An abstract of the Contractors' and Disbursers' Ledger should be prepared monthly in Form F.A. 7. In this Abstract should be shown in consecutive order first, the contractors' accounts and then the disbursers' accounts. The columns should be totalled separately for contractors' and disbursers' accounts and grand totals of all accounts should be given at the foot of the Abstract.

225. The Abstract for June in each year should be accompanied by a brief statement explaining the circumstances in which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a view to its early clearance.

D. Submission To Chief Accounts Officer.

226. A copy of the Monthly Register of Cheques Drawn (Article 206) should be submitted to the Chief Accounts Officer on the last day of each month, and the other accounts mentioned below should be submitted on or before the 5th of the month following that to which they relate :-

- | | | |
|---|---------|-------------------------|
| (1) Monthly Cash Account | | <i>Vide Article 221</i> |
| (2) Classified Abstract of Revenue and Expenditure | | <i>Vide Article 222</i> |
| (3) Schedule of Remittances to District/Thana Accounts Officers | | <i>Vide Article 223</i> |
| (4) Abstract of Contractors' and Disbursers' Ledger (in original) | | <i>Vide Article 224</i> |

These should be accompanied by all vouchers other than those which may be destroyed after payment (Article 228) and by the Consolidated Receipts cum Schedules for Forest Cash Remittances of District/Thana Accounts Officers. The entry in the accounts in respect of the payment made on Muster Rolls should be supported by a voucher setting forth the brief particulars of work done by the labourers and containing a certificate of the disbursing officer to the effect that the labourers were employed actually on the work and paid on Muster Rolls.

227. A certificate signed by the Divisional Officer should be attached to the Monthly Cash Account to the following effect :-

- (1) that the lump sums shown agree with the details in the Cash Book and also with the subsidiary returns after making allowance for :-
 - (i) cash recoveries of service payments noted in the Cash Book but not shown in the Cash Account as separate items,
 - (ii) refunds of forest revenue noted in the Cash Book but taken by deduction from revenue in the Cash Account, and

(iii) receipts and recoveries on Development Expenditure heads noted in the Cash Book but deducted from expenditure under the heads 202 and 250 in the Cash Account, and

(2) that the account balance agrees with the actual cash balance.

228. A certificate in the following form signed by the Divisional Officer, should be attached to each Classified Abstract of Expenditure :-

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure entered in this account could not, with due regard to the interests of the Government service, be avoided. I certify that, to the best of my knowledge and belief, the payments included in this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Taka 25 in amount, and vouchers for all items adjusted by book transfers are attached to the account. I have, so far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again".

229. When stores are purchased it should also be certified that :-

- (i) All the articles detailed in the vouchers attached to the account and in those retained by the Drawing Officer have been duly received in good order and accounted for in the Stock Register ; and
- (ii) the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoice concerned to prevent double payment.

230. For special reasons the Divisional Officer may authorise a few days' delay in the submission of the accounts, but if they are not despatched on or before the 10th of the following month the reason for delay must be intimated invariably on that date.

231. In addition to the ordinary accounts for June, a supplementary account for that month, in the form of the Cash Account (Form F.A. 1) with the necessary accompaniments, comprising the transactions included in the supplementary account books (Article 216) should be submitted to the Chief Accounts Officer so as to reach him by such date as may be prescribed by the Controller General of Accounts.

232. When the Divisional Officer signs the accounts while on tour and cannot give the required certificates (Article 227 to 229), these should be furnished separately when he returns to headquarters. Similarly when owing to the absence of the Divisional Officer the monthly accounts have been signed and despatched by his Head Clerk or other official authorised by Government in this behalf, the Divisional Officer should on his return to headquarters, examine the accounts and submit to the Chief Accounts Officer a report of such examination in such form as may be prescribed by the Controller General of Accounts.

233. In addition to the accounts prescribed above, such other accounts of revenue due and outstanding and of timber and other transaction should be submitted to the Chief Accounts Officer as the Controller General of Accounts may from time to time require.

234. The monthly Abstracts of the Contractors' and Disbursers' Ledger may be submitted to the Chief Accounts Officer through the Conservator or other superior officer, if so desired by Government, to ensure the control of the latter over the adjustment of the outstanding balances, but that officer should, within ten days of receipt of the Abstracts in his office, pass them on to the Chief Accounts Officer.

FORMS

FORM P. W. A. 1. (See Chap. III, Article 50.) CASH BOOK.

Notes to be printed on the fly-leaf of the Cash Book.

1. The Cash Book contains two money columns, headed (1) "Cash" and (2) "Bank", 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 the chest, its number and amount should be entered on the payment side in the "Bank" columns Nos. 10 and 11, and the amount only on the receipt side as "Cash from Bank" in the single "Cash" column No. 4. The amount of a cancelled cheque should be shown by a special write-back entry, as a minus figure on the payment side in the "Bank" 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 voucher, 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 each item. The amount debitable or creditable to each separate work, head of account, or contractor or other person should be entered separately, and the amounts to be posted by the divisional office into the Abstract Book or Schedule of account under each prescribed head of account should be brought out distinctly 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 8(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. Transactions 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, whilst in camp, is entered in the Cash Book maintained at his headquarters 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 realisation of miscellaneous cash receipts by a subordinate and their payment directly into the Bank is incorporated in the Cash Book of the superior disbursing officer on receipt of the receipted chalan from the subordinate.
4. Acknowledgements of payments should be numbered in a separate series 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.
5. When an 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, *vide* note 1. Any subsequent increases or decreases in the amount should be noted similarly, the increases on the payment side and the decreases on the receipt side.
6. In posting transactions from imprest accounts the recouping 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 reverse of the imprest account.

7. All payments 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 imprests are first made; and when the subordinate returns the duly certified muster rolls, etc., with the unpaid wages, if any, the amounts actually paid should be debited to the works or services 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.
8. 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 recorded as a temporary advance so that the amount may continue to form part of the cash balance for which the disbursing officer is responsible.

9. The Cash balances at end of the month should be detailed thus in a note at foot of the Cash Book :-

Cash in chest	-----	Tk.	7.95
Imprest with Mr. X	-----	Tk.	100.00
Imprest with Mr. Y	-----	Tk.	50.00
	Total Cash balance as above....	Tk	157.95

Taka one hundred and fifty-seven and ninety five paisa.

10. If the disbursing officer draws on more than one branch of the Bank, 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.
11. Cash Books 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 the 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 ruled lines or to make any additions to, or interpolations between entries already made, such additions should be attested invariably by the dated initials of the disbursing officer.

FORM P. W. A.1.
(See Chap. III, Article 50.)
CASH BOOK.

Division, Cash Book of

For the month of

19

RECEIPT SIDE					PAYMENT SIDE						
Date of Receipt.	No. of Voucher or Receipt.	From whom received etc.	Amount (Cash).	Classification of Receipts.	Date of Payment	No. of Voucher	To whom paid, etc.	PAYMENTS			Classification of charges.
								Cash	No. of Cheque (with No. of Cheque Book).	Amount	
1	2	3	4	5	6	7	8	9	10	11	12
			Tk.					Tk.		Tk.	

Certified that Taka --- is in the Divisional Cash Chest which tallies with the actual cash balance in hand as per Cash Balance Report in Form P.W.A.02,
signature

Certified that total number of - cheques amounting to Taka -
----- have been issued on the Bank for payment.

signature

FORM P. W. A. 2.
(See Chap. III, Article 52.)

CASH BALANCE REPORT.

Part I.- Statement of the actual balance of Cash in the hands of
on the _____ day of _____ 19____, and of
standing imprests and temporary advances with subordinates.

Description	No.	Amount	Remarks and explanation of large balances, etc.
1	2	3	4
Cheques received in favour of self, but not cashed --		Tk.	
Bank drafts not cashed -			
Notes --			
Coins --			
Revenue Stamps--			
**Total Cash in chest-		—	
Add - amount of imprests and Advances shown below --	—		** (In words)-
Grand total balance as per Cash Book --		—	

Continued next page ---

Part II.- Statement * of standing imprests and temporary advances with subordinates
on the day of 19

Name and designation of subordinate.	Amount of imprest or Temporary Advance	Explanation when an imprest exceeds the prescribed maximum of Tk. 1,000 or any other limit prescribed by Government and authority for raising or reducing the imprest.
Total --	Tk.	

* Standing imprests and temporary advances should be detailed separately.

Dated the 19

(Signature)

FORM P. W. A. 3.
(See Chap. III, Article 56 and 58.)
IMPREST CASH ACCOUNT.

**N.B.- This form should be printed in two foils and bound in book form .
Notes to be printed on the fly- leaf.**

1. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements therefrom in this form.
2. The round sum with which an Imprest cash account is opened, should be entered at once in red ink in column 5, "Total". The date and manner of the remittance, and if recouped by cheque, the cheque and cheque book number should also be entered, column 3 being utilised for the latter purpose. The disbursements from this imprest should be entered daily as they are made, clearly and in full detail; and from time to time as the imprest-holder finds it necessary, as also a few days before the due date for the monthly closing of the Cash Book of the disbursing officer from whom the imprest is held, the account should be closed and balanced, the right-hand half-page being cut off and sent to the disbursing officer, the counterfoil being retained by the imprest-holder. The account should be supported by a voucher in proper form, for each payment, numbered and attached to the account so as to correspond with the order of the entries in column 2, "Voucher No". The sums received, from time to time, in recoupment of the imprest should be entered in column 5 in red ink in the same way as the fixed amount with which the account was first opened.
3. The account should contain no entries of receipts other than the opening entry of the fixed imprest and the subsequent recoupments of expenditure, nor any entries of expenditure other than those paid directly by the imprest-holder himself from the amount of his imprest.
4. Money received by imprest-holders on behalf of Government is not to be mixed up with their imprest cash, or brought into the imprest cash book, but should be disposed of in the manner prescribed in the relevant treasury rules.
5. To facilitate the abstracting of charges by the recouping disbursing officer, the imprest-holder must enter invariably in column 3, along with other particulars of payment, the name of the work, etc., to which each payment is debitable and also the name of the contractor or other person, if any, from whom the amount paid is recoverable. Column 6 is intended for the head of account to which each payment relates and should be left blank by the imprest-holder. The date and manner of recoupment, and, if recouped by cheque, the cheque and cheque book number should be entered by the recouping disbursing officer on every imprest account disposed of by him, also a note of increase, reduction, or withdrawal when such occur. When the account is incorporated in his own Cash Book, it should be numbered to correspond with the voucher number quoted in the Cash Book, so as to be readily traceable from it.
6. Temporary advances should also be accounted for in this form, but the accounts of these advances should be quite distinct from those for Permanent advances.

FORM P. W. A. 3 .
(See Chap. III, Article 56 and 58.)

IMPREST CASH ACCOUNT

Imprest Cash Account of

Month and date.	Voucher No.	Transactions	Amount of each payment	Total.	Head of account.
1	2	3	4	5	6
			Tk.	Tk.	

Abstract of Charges.

Names of work								
Period to	TK.	TK.	TK.	TK.	TK.	TK.	TK.	TK.
Total								

N.B.- This abstract should be printed at the back of each form and filled in by the Sub divisional Officer when the imprest-holder receives funds from him and in other cases by the divisional office.

Division
Sub-division.
Section.

FORM P. W. A. 4.
(See Chap. III, Article 64.)
REGISTER OF STOCK RECEIPTS/ ISSUES.

Month *19.*

Date	Reference to recorded measurements (for receipts only) and to indent or order.	To whom issued (with name of work and of contractor to whom debitible).	** Head of Account etc.	Names of articles																										

** In this column, the name of account head to which the issue of stores is debitible should be entered and full names of divisions and offices to which stock is to be issued and of contractors, employees, other persons or local bodies to whom sales are authorised should be added in all cases in which orders exist for stores to be issued otherwise than for the requirements of works within the division.

INSTRUCTIONS FOR FILLING IN FORM P. W. A. 5 AND P. W. A. 6.

I - For Sub-divisional offices.

1. The several transactions of the month need not be entered severally in the Abstracts. It is sufficient to show, as a single transaction, the total issues to each account or work. The quantities issued in each transaction should be noted in the lower part of the Abstracts, against the entry of the transaction, in separate columns for each distinct article of Stock, these columns being so written up as the articles by the prescribed heads of stock are grouped together. After all transactions of the month have been posted, the total issues of each article should be computed and noted in the column headed "Quantities" in the upper part of the forms. As there will no longer be receipt in the Stock Account, there will be no entry in the Form P.W.A. 5.
2. In column 1 of the Abstracts, those issues of the month, which represent transactions the value of which is brought to account in the same month through the Cash Book or transfer entries, should be separated from transactions not so brought to account within the month. *See Article 152.*
3. Care should be taken to reconcile all transfers of stock between subordinates of the same sub-division, and reconciled transactions connected with such transfers within the sub-division should not appear in the Abstracts of the sub-division.

II.- For Divisional Offices.

4. The lower part of each Abstract should be taken up first. In this part quantities of the several articles issued in connection with each transaction have already been entered separately in the columns provided for this purpose (*vide* Instruction No.1). These quantities should now be valued by recording the amount of each just below it, and the total value of each transaction should be shown in the first money column (sub column 1 of the second column of Form P. W.A. 6). In Form P.W.A. 6, storage charges should be calculated on the book values entered in sub-column 1 and shown in sub-column 2 and a total of these should be entered in the last sub-column of the second column against each transaction. Total should then be struck in the next money column, "Total", separately for each head of account. The upper part of the form should be valued next. The total of the values entered against each article in the lower part should be shown in the column headed "amount (separately for each article)" against that article, it being seen further, in the case of issues, that this total is equal to the rate for the article multiplied by the total quantity. Finally, the entries in the last money column should be totalled up, both for each sub-head of Stock and for the whole Abstract. In form P.W.A. 6, the total of the sub-column 2 of the second column in the lower part should be shown against the line "Total - Storage" in the upper part and grand total struck in that part. The grand total should agree with the total of the second money column "Total" in the lower part of the form.
5. Issues should be valued at the Issue Rates fixed for the purpose by competent authority. As there will be no receipt, no valuation is required.
6. All entries made in the divisional office should be in red ink to distinguish them from those made in the sub-divisional office.

FORM P.W.A. 5
(See Chap. III, Article 65.)

Division
Sub-division
Month

19

ABSTRACT OF STOCK RECEIPTS

*sources from which received	Authority	Total (Separately for each sub-head		in Taka >>>		^ Grand Total	
	Authority	Amount (Separately for each article.)		in Taka >>>			
	Authority	Value of each receipt of materials	Total	Names of articles (grouped by sub-head) >>>			
		v	v				
	Authority	v	v	Quantities >>			
Grand	Total	Tk.	Tk.				
		Tk.	Tk.				

* Quoting reference to No. of Cash Book voucher or transfer entry, in respect of items brought to account through the Cash Book or the Transfer Entry Book, vide Instruction No. 2.

Grand Totals should agree.

Dated the _____ 19 _____

Sub - divisional Officer.

Dated initials of Divisional Accountant

FORM P.W.A. 7.
(See Chap.III, Articles 74 to 77.)

FORM P.W.A. 7
(See Chap. III, Articles 74 to 77)

TRANSFER ENTRY ORDER.

TRANSFER ENTRY BOOK

No. , dated

No. , dated

Particulars of transactions :-

Adjusted in the accounts for
Vide Transfer Entry Book item No.

Reason for Transfer

Taka	#	Particulars of the transaction with reason for the proposed adjustment	DEBITS		CREDITS	
			Name of work or head of account	Amount	Name of Work or head of account	Amount
	#			Tk.		Tk.
To be Credited to	#					
To be debited to	#					

Initials of the Officer initiating the
Transfer Entry
Transfer Entry
Date

Divisional Accountant Divisional Officer Countersigned
Officer initiating the
Date

- A transfer entry should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry. In cases of corrections involving a reduction in the charges against the estimate of a work, not only should full particulars of the vouchers and accounts in which the erroneous charges originally appeared be specified, but also the circumstances in which the charges were allocated wrongly under the estimate for the work should be set forth clearly. It is not sufficient to state that the charges were previously classified erroneously.

FORM P. W. A. 8
(See Chap.III, Articles 78 and 79).
TRANSFER ENTRY BOOK.

For the month of _____ 19__

Date	Item No.	*Particulars of each transaction.	Debits.		Credits.		Dated initials of Divisional Accountant
			Head of Account (with name of work).	Amount in Taka	Head of Account (with name of work).	Amount in taka	
1	2	3	4	5	6	7	8.
			Total	Tk.	Total		

* Authority should be quoted in all cases, e.g., No. and date of Transfer Entry Order, or of Advice and Acceptance of Transfer. In cases falling under Note 1 to Article 74, it will suffice if the Divisional Officer initials the entry in this column.

The totals of the debits and credits against each entry should agree with each other.

Dated initials of Divisional Accountant.

Dated initials of Divisional Officer.

FORM P. W. A. 9
(See Chap.III, Articles 81 to 84.)
REGISTER OF REVENUE REALISED.

Major Head

Reference to voucher No	Item No	Particulars.	One column to be used for one sub-head or detailed head					
			1	2	3	4	5	6
		Amount brought forward from last month --	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.
		Transactions of the month -						
		Total for the month-						
		Total up to date carried over to the following month --						

FORM P. W. A. 9- Contd.

continued				Recoveries of expenditure.					Total	Deduct Refunds	Net.
7	8	9	10	Establishment recoveries	Tools and Plant recoveries	other recoveries	Miscellaneous.				
Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	

FORM P.W.A. 10
(See Chapter III Article 102)
WORKS ABSTRACT

Name of Work

From what source posted		Final charges	Suspense Accounts			Total cost
Brief particulars	Cash book voucher or transfer entry book item No.		materials	contractors	labourers	
Estimate						Tk.
Expenditure to the end of previous month		Tk.	Tk.	Tk.	Tk.	Tk.
<i>Month's transactions</i>						
Total of month						
Total to the end of the month						

INSTRUCTIONS FOR FILLING IN FORMS P.W.A. 11A AND P.W.A. 11B.

1. The Register of Works is not a classified account of Works; for facility of reference it should be supplied with an index which should be sub-divided under the prescribed heads of account classification.
2. The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned, the folio of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked "Revised Estimate" in red ink, and a reference to the folio on which the original estimate is to be found should be entered thereon.

NOTE.- In the case of Works which are assessable to percentage recoveries on account of establishment, tools and plant, etc., the amount of the estimate and allotment for the work should be divided rateably into two parts, one representing the share available for works expenditure and the other, the total amount for establishment, tools and plant charges, if any, recoverable under the rules of Government.

3. In the case of works for which specific allotments are sanctioned individually, the amount of allotment for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.
4. The vertical columns in Form P.W.A. 11A should be utilised for the final sub-heads of the estimate.
5. If the accounts of works are not required to be kept by sub-heads, Form P.W.A. 11B will be used. The final charges on works should be posted in the column "Total value of work done" .

FORM P.W.A. 11A

(See Chap. III, Article 109)

REGISTER OF WORKS A

Name of work-

Authority for the work-

Allotment for the year- Tk.

Folio No.

MONTHS, ETC.	ONE COLUMN TO BE USED FOR ONE SUB-HEAD OR DETAILED HEAD.							
	ADD NEW COLUMNS, IF NECESSARY.							
							Total cost	Dated initials of Divisional Officer against transactions of the month
	Quantity	Amount.	Quantity	Amount	Quantity	Amount	Taka	
Estimate No.-								
Rate of cost -								
Expenditure of previous year brought forward (if any).- July ----.								
August ----- Total Rate of cost								
September--- --- Total Rate of cost								
October-- --- Total Rate of cost								

November-- ----	Total Rate of cost								
December--- ---	Total Rate of cost								
January---- ---	Total Rate of cost								
February-- ---	Total Rate of cost								
March--- ---	Total Rate of cost								
April --- ----	Total Rate of cost								
May-- -----	Total cost Rate of cost								
June--- -----	Total Rate of cost								
	Total Rate of cost								
	Supplementary Account								
	Total Rate of cost								

FORM P. W. A. 11B.
(See Chap.III, Article 109.)
REGISTER OF WORKS B.

Name of work and authority			
Estimate -	Tk.		
Allotment for the year -	Tk.		
Months, etc.	Total value of work done.	Total charges.	Dated initials of Divisional Officer against transactions of the month.
	Taka	Taka	
Expenditure of previous years brought forward (if any) -- July ----			
Total Rate of cost August ----			
Total Rate of cost September----			
Total Rate of cost October----			
Total Rate of cost November ----			
Total Rate of cost December ----			
Total Rate of cost January ----			
Total Rate of cost February----			
Total Rate of cost March ----			
Total Rate of cost April ----			
Total Rate of cost May ----			
Total Rate of cost June ----			
Total Supplementary Account			
Total			

FORM P. W. A. 12
(See Chap.III, Article 118 .)
CONTRACTORS' LEDGER

Name of Contractor--

Name of work and particulars of transactions	Particulars of bill or voucher			Total value of the bill	Adjustment of materials supplied	Net amount for payment		Amount paid	Balance carried forward
	Date	No.	Serial number if a running account bill			Under this bill	Balance brought forward		

FORM P. W. A. 13.
(See Chap.III, Article 123 .)
SUSPENSE/ DEPOSIT REGISTER.

Class of Transactions

Item No.	Month from which transaction dates.	Particulars of items (with authority where necessary).	July 19				and so on for the other months of the year.	How adjusted (and other remarks where necessary).
			Opening balance of the year	Debits/ Credits *	Credits/ Debits **	Closing balance.		
1	2	3	4	5	6	7	8	9
			Tk.	Tk.	Tk.	Tk.		
		Total						

*Score out "Credits" in the case of Miscellaneous P.W. Advances and "Debits" in the case of and P. W. Deposits.

**Score out "Debits" in the case of " " and "Credits" " "

FORM P. W. A. 14
(See Chap.III, Article 136)
ADVICE OF TRANSFER DEBIT/ CREDIT

No. , dated 19.

The undersigned has the honour to advise that a sum of Tk. , as detailed below, has been debited /credited in transfer to him, in the accounts for 19 , and to request that an Acceptance may please be furnished as early as possible.

Authority _____

No. and date of voucher, if any.	Particulars of transactions.	Amount
	Total	

Total number of vouchers sent.

Divisional Accountant

FORM P. W. A. 14.
(See Chap.III, Article 136.)
ADVICE OF TRANSFER DEBIT/ CREDIT

No. , dated 19 .

The undersigned has the honour to advise that a sum of Tk. , as detailed below, has been debited /credited in transfer to him, in the accounts for 19 , and to request that an Acceptance may please be furnished as early as possible

Authority of advice _____

No and date of voucher, if any	Particulars of transactions	Amount
	Total	

Total number of vouchers sent.

Divisional Accountant

Divisional Officer

For use in adjusting office.

Amount adjusted in the accounts for , vide Transfer Entry Book, item No. , and Acceptance No. , dated

Dated initials of Divisional Accountant.

FORM P. W. A.15.
(See Chap.III, Article 136.)
ACCEPTANCE OF TRANSFER DEBIT/ CREDIT.

No. , dated 19

To
The undersigned has the honour to inform that the amount
advised in his Advice of Transfer Debit/Credit No , dated
for Taka has been adjusted in the accounts of this
Division for (* and that the supporting vouchers have been received).

Particulars of transactions.	Amount.
	Tk.
Total -	

- Intended only for cases of Acceptances of Transfer Debits.

Divisional Accountant.

Divisional Officer.

Division.

Notes to be printed on the fly-leaf of the Abstract Book, Form P.W.A. 16

1. The standard form is only a *model*. The number of vertical columns may be varied according to requirements, the examples given being those suitable for an ordinary division.
2. The book should be posted from the several Cash Books in respect of Cash transactions, from the Transfer Entry Book in respect of transfer entries, and from the Abstracts of Stock Receipts and Issues in respect of stock transactions, if any.
3. The amount of each cheque entered in a Cash Book should be shown on the charges side under the head to which the payment relates, and the total amount of cheques drawn should be shown as a single entry on the receipts side in the column for "P. W. Cheques".
4. When the stock transactions are posted from the Abstracts of Stock receipts and Issues, debits (and Credits) posted in the Abstracts from the Cash Book and the Transfer Entry Book, and which are separately shown in the Abstracts, *vide* Instruction No. 2 on Forms 5 and 6, should be excluded, as these are posted in the Abstract Book direct from the Cash Books and the Transfer Entry Book. In the vertical columns, headed "Stock", should be entered, on the receipts side, the total of the stock issues (corrected as above) and on the charges side, the entry should be nil as there will be no stock receipt.
5. As the postings from each Cash Book or other document are completed, it should be seen that the total postings on the receipts side agree with those on the charges side, and that, further, the totals of the columns headed "Transfers within Division", in respect of whole division.
6. Refunds of Revenue appear as charges in the initial accounts, and should therefore be posted on the charges side of the Abstract Book. As they are to be taken ultimately in reduction of revenue receipts, the totals for the month should be transferred to the receipts side as *minus* side as minus entries in the columns for the revenue heads concerned.
7. Similarly, receipts which are to be taken in reduction of expenditure on individual works in progress or on establishment and tools and plant, *vide* Articles 37 to 42, should be posted as receipts in the first instance under appropriate headings, and ultimately transferred to the charges side as minus entries in the columns for the heads under which the charges to be reduced are classified.
8. Finally, it should be seen that the totals of the vertical columns agree with totals of the relevant schedules, registers, etc., or of the corresponding figures therein. Differences should be traced and set right.

FORM P.W.A. 16
(See Chap.IV, Article 153)
ABSTRACT BOOK

<i>Receipts</i>	<i>Month</i>		<i>19.</i>			<i>Receipts</i>	
Sub - division, etc.	Head of Account	Stock	Miscellaneous P.W. Advances	Establishment- " <i>Deduct</i> percentage recoveries".	Tools and Plant - <i>Deduct</i> - Recoveries	Miscellaneous Heads of Account	Public Works Deposits
	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.
Cash Divisional Office.							
Total.							
'A' Sub- division							
Total.							
'B' Sub- division							
Total.							
'C' Sub- division							
Total.							
Transfer Entries.							
Total.							

Stock.							
'A' Sub- division							
Total.							
'B' Sub- division							
Total.							
'C' Sub- division							
Total.							
Total Cash, Transfers Entries and Stock.							
<i>Deduct</i> - Refunds of Revenue transferred from Charges side.							
Net.							
Reference to Schedule, Register, etc., Form No.							

FROM P.W.A. 16. - Contd.
(See Chap.IV, Article 153)

ABSTRACT BOOK

Receipts
Receipts

Month

19

Sub - division, etc.	Cheques	Transfers between P.W. Officers.	Other items	Refunds to be deducted from charges side		Transfer within Division	Cash from Bank	Opening cash balance	Total
				Tk.	Tk.				
Cash Divisional Office.	Tk.	Tk.	Tk.	Tk.		Tk.	Tk.	Tk.	Tk.
Total.									
'A' Sub-division									
Total									
'B' Sub-division									
Total									
'C' Sub-division									
Total									
<i>Transfer Entries</i>									
Total									
						Tk.	- Total of last three columns		
<i>Stock</i> 'A' Sub-division									Total Transfer Entries
Total									
'B' Sub-division									Total
Total									Total

'C' Sub-division										
Total										Total
Total Cash, Transfer Entries and Stock										
<i>Deduct</i> - Refunds of Revenue transferred from Charges side.										Total Transfers within Division
Net.										
Reference to Schedule, Register, etc., Form No.									Transferred to charges side	

FORM P.W.A. 16 - *Contd.*

(See Chap.IV, Article 153)

ABSTRACT BOOK

*Charges**Month**19.**Charges*

Sub-division, etc.	Head of Account							
	Original Works	Repairs	Establishment, contingencies, supplies and services, grants-in-aid	Tools and Plant	Stock	Miscellaneous P.W. Advances	Miscellaneous Heads of Account	Public Works Deposits
Cash Divisional Office.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.
Total.								
'A' Sub-division								
Total.								
'B' Sub-division								
Total.								
'C' Sub-division								
Total.								
<i>Transfer Entries.</i>								
Total.								

<i>Stock.</i>								
'A' Sub-division								
Total.								
'B' Sub-division								
Total.								
'C' Sub-division								
Total.								
Total Cash, Transfers Entries and Stock.					No	Entries		
<i>Deduct-</i> Refunds transferred from Receipts side.								
Net.								
Reference to Schedule, Register, etc., Form No.								

FORM P.W.A. 16 - *Concl'd.*
 (See Chap.IV, Article 153)
 ABSTRACT BOOK

Charges

Month

19.

Charges

Sub-division, etc.	REMITTANCES			Refunds of Revenue to be transferred to receipts side	Transfers within division	Cash from Bank	Closing Cash Balance	Total
	D.A.O	Transfers between P.W. officers	Other items					
	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.
<i>cash</i>								
Divisional Office Total.								
'A' Sub-division								
Total.								
'B' Sub-division								
Total.								
'C' Sub-division								
Total.								
<i>Transfer Entries.</i>								
Total.								Total of last three columns
						Total	Transfer	Entries
<i>Stock.</i>								
'A' Sub-division								
Total.				No				Total

'B' Sub-division			Entries				
Total.							
'C' Sub-division							
Total.							
Total Cash, Transfers Entries and Stock.							
<i>Deduct</i> - Refunds transferred from Receipts side.	No Entries						Total Transfer within Division
Net.			Transferred to Receipts side				
Reference to Schedule, Register, etc., Form No.							

Totals agreed with the corresponding figures in relevant schedules, registers, etc.,

Date

Divisional Accountant.

FORM P. W. A.17
(See Chap. IV, Article 154.)
SCHEDULE DOCKET.

NAME OF WORK _____

LIST OF VOUCHERS SUPPORTING THE CHARGES FOR THE MONTH 19 ,

No.	Amount	No.	Amount	No.	Amount		Amount.	REMARKS
	Tk.	Brought over	Tk.	Brought over	Tk.	Brought over Payment not exceeding Tk. 25 each Work-Establishment charges sanctioned by the Divisional Officer, vouchers not submitted Work-Establishment charges sanctioned by authorities higher than the Divisional Officer voucher submitted viz. No. ***** No. ***** Daily labour vouchers not submitted Total Payment Charges for Stock TOTAL Add - Refund as per transfer orders detailed below :- Net charges for the month	Tk	
Carried over		Carried over		Carried over		Total outlay to the end of month		

FORM P. W. A. 18
(See Chap. IV, Article 157.)
SCHEDULE DOCKET FOR PERCENTAGE RECOVERIES.

Month

19 .

Item No.	Name of work (i.e., full name as given in the estimate).	Works Expenditure.	PERCENTAGE RECOVERIES			REMARKS.
			Establishment.	Tools and Plant.	Total	
			Tk.	Tk.	Tk.	
		TOTAL				

- Non - government Works should be shown as Deposit Works. Government Works should be grouped by governments and departments, and the name of the division or office should be prefixed to that of the work in red ink.

Divisional Accountant.

Divisional Officer.

FORM P. W. A. 19
 (See Chap. IV, Article 158.)
 SCHEDULE OF MONTHLY SETTLEMENT WITH DISTRICT ACCOUNTS OFFICER.
Part I.- Cash Remitted and Acknowledged.

	District Accounts Office	Total.
1. Difference brought over, as per line 5 of last month's memo.		
2. Cash remitted during the month		
3. Total ...		
4. Amounts acknowledged by D.A.O. as per Consolidated receipts attached.		
5. Difference (line 3 minus 4) as explained below.		
Analysis of the differences as per line 5.		
A. Received by D.A.O. too late for incorporation in the accounts of the month.		
B. Remitted after the closing of sub- divisional accounts of the month but received by D.A.O. in time for incorporation in the accounts of the month.		

Part II.- Cheques Issued and Paid.

	District	Accounts Office	Total.
1. Difference, as per line 5 of previous month's memo.			
2. Cheques issued during the month			
3. Total ...			
4. Cheques cashed as per Certificates Of District Accounts Officer (attached)			
Difference (line 3 minus 4) detailed on reverse			

Details of Differences

PARTICULARS OF CHEQUES		Amount.	PARTICULARS OF CHEQUES		Amount.	PARTICULARS OF CHEQUES		Amount.
No.	Date.		No.	Date.		No.	Date.	
		Tk.			Tk.			Tk.
<i>Un</i>	<i>cash</i>	<i>Cheques</i>	Total	uncashed cheques		Cheques cashed the month, but taken to account in Sub-divisional Cash Books of the following month.	during	
			<i>Deduct-</i> Total of cashed cheques as per last column.					
			Net difference.			Total		

Divisional Accountant

Divisional Officer

FROM P. W. A. 20.
(See Chap. IV, Article 160.)
SCHEDULE OF WORKS EXPENDITURE.

(Head Of Account)

Name of Month 19 .

Serial No.	Minor and detailed heads of classification	Schedule Docket No.	Name of works (i.e., full names as given in the estimate). N.B.- Sanction to be noted in red ink when a work is entered for the first time.	Total charges of the month.	EXPENDITURE OF THE YEAR COMPARED WITH ALLOTMENT		EXPENDITURE UP TO DATE COMPARED WITH ESTIMATE.		REMARKS. 1. If the work is completed, say so. 2. If an excess over an estimate is sanctioned by the Divisional Officer and the work is still in progress, the orders may be recorded here.
					Total charges of the year	Allotment.	Total charges up to date.	Amount of Estimate.	
1	2	3	4	5	6	7	8	9	10
				Tk.	Tk.	Tk.	Tk.	Tk.	

NOTE 1.- In the Schedule for works of class (i) mentioned in Article 160, money column 5 for "Total charges of the month" should be totalled so as to bring out separately the totals for (1) each minor head, (2) each primary unit of appropriation (if any) subordinate to a minor head, and (3) each group of works for which a separate lump sum allotment has been placed at the disposal of the Divisional Officer or a controlling authority. Against each total of the last category should be given (a) in column 6, the total charges of the year which will be arrived at by adding the total of the month to the total of the year as given in column 6 of the previous month's schedule, and (b) in column 7, the lump sum allotment, if placed at the Divisional Officer's disposal.

NOTE 2.- In the schedules pertaining to works of classes (ii) mentioned in Article 160, the entries relating to each work should be made separately for "works expenditure" and "percentage charges" (for establishment, tools and plant, etc.); one line should be used for each of these two charges and a third for the total charges on the work.

NOTE 3.- Save as provided for in Note 1, it is optional with the Divisional Officer to make entries in columns 6, 7 and 9 in respect of individual works. Columns 7 and 9 need not be filled in the schedule required for submission to the Chief Accounts Officer.

Divisional Accountant.

FORM P. W. A. 21
(See Chap. IV, Article 161 .)
SCHEDULE OF DEBITS TO STOCK.

Month

19.

Item No.	Schedule Docket.	Name of Manufacture or of the Item of expenditure. N.B.-Sanction to be noted in red ink when an item is entered for the first time.	Total transactions of the month.	Total up to date.	REMARKS.
1	2	3	4	5	6
			Tk.	Tk.	
		Manufacture	nil	nil	No manufacture
		Storage	nil	nil	no acquisition of stock
		Any other item	nil	nil	do
		GRAND TOTAL	nil	nil	No transaction is allowed

Divisional Accountant.

FROM P. W. A. 22
(See Chap. IV, Article 161.)
STOCK ACCOUNT.

Month _____ 19____
Part I.- Classified Account of Receipts, Issues and Balances

Item NO.	Sub-heads	Opening Balance.	Receipts	Total .	Issues.	Closing Balance	Remarks.
		Tk.	Tk.	Tk.	Tk.	Tk.	
	Total ..						

Divisional Accountant.

Part II.- Detailed Account of Issues.

Serial No.	Schedule Docket No	Amount	Schedule Docket No.	Amount	Schedule Docket No.	Amount
		Tk.		Tk.		Tk.

Divisional Accountant.

FORM P. W. A. 23.
(See Chap.IV, Article 162.)
SCHEDULE OF PURCHASES.

Division

Month

19

Item No.	Month from which transactions dates	Particulars	Opening balance	Credits during the month.	Total credits (Columns 3+4).		Debits during the month.	Closing balance. (Columns 5-6).	How adjusted	Remarks
1	2		3	4	5		6	7		8
			Tk.	Tk.	Tk.	P.	Tk.	Tk.		
	Total									

Debit during the month - Credit during the month = Net debit during the month

Divisional Accountant.

FORM P.W.A. 24.

(See Chap. IV, Article 162.)

SCHEDULE OF MISCELLANEOUS P.W. ADVANCES.

Division

Month

19

Item No. as per Register.	Month of transactions	Authority	Particulars of items (to be grouped by classes of Miscellaneous P.W. Advances mentioned in Art. 32.)	Opening balance.	Debits during the month	Total Cols. (5+6)	Credits during the month	Closing balance (Cols.7-8)	Remarks
1	2	3	4	5	6	7	8	9	10
				Tk.	Tk.	Tk.	Tk.	Tk.	

Total

- 1) Debit during the month --
- 2) Credit during the month --
- 3) Net debit during the month -

Divisional Account

FORM P.W.A. 25.
(See Chap. IV, Article 163)
SCHEDULE OF DEPOSITS WORKS.

Division

Part I.- Account of Deposit Works affected during the month of

19

Serial No.	Detailed classification of estimate	Name of work, with name of depositor.	DEPOSITS.			Schedule Docket No.	EXPENDITURE.		EXPENDITURE, IF ANY, DEBITED TO MISCELLANEOUS P.W. ADVANCES		REMARKS. If the work is completed, say so
			To end of previous month	During the month	Total up to date.		Total charge of the month	Total up to date.	Up to date	During the month	
1	2	3	4	5	6	7	8	9	10	11	12
			Tk.	Tk.	Tk.		Tk.	Tk.	Tk.	Tk.	
		GRAND TOTAL									

FORM P.W.A. 25.- contd.

Part II.- Account of Deposit Works not affected during the month

SL. No.	Name of work, with name of depositor	Total Deposits up to date	Total expenditure up to date	Expenditure debited to Miscellaneous P.W. Advances up to date	Month in which work was completed.	Steps taken to adjust (1) unexpended balances of completed works and (2) expenditure debited to Miscellaneous P.W. Advances.
		Tk.	Tk.	Tk.		

Divisional Accountant

FORM P.W.A. 26 .

(See Chap. IV, Article 164.)

SCHEDULE OF DEPOSITS.

Extract from Deposit Register, Form P. W. A.17

Division

Month

19

Item No.	Name of Depositor	Name of Work	Opening balance	Credits during the month	Total Cols (4+5)	Debits during the month	Closing balance (6-7)	How adjusted.	REMARKS. (In respect of each credit during the month, here enter reference to Schedule docket in which the corresponding debit appears, or if it was a cash receipt, say so.)
1	2	3	4	5	6	7	8	9	10
			Tk.	Tk.	Tk.	Tk.	Tk.		

Divisional Accountant.

FORM P.W.A. 27

(See Chap. IV, Article 165)

SCHEDULE OF DEBITS/CREDITS TO TRANSFERS AND REMITTANCES BETWEEN DIVISIONS AND WITH OTHER DEPARTMENTS.

during the Month *19* .

Item No.	Name of Division or Department	Particulars	Authority	Amount		Remarks
				Cash	Stock	
1	2	3	4	5	6	7

Divisional Accountant

FORM P.W.A.28.
 (See Chap. IV, Article 166)
 SCHEDULE OF DEBITS / CREDITS TO MISCELLANEOUS HEADS OF ACCOUNT.
 Month _____ 19__

Item No.	Head of Account.	Particulars	Authority	Amount		*Remarks.
				Cash	Stock	
1	2	3	4	5	6	7
				Tk.		

In the schedule of credits, items representing cash receipts should be so described in this column; and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

Divisional Accountant

FORM P.W.A. 29.
 (See Chap. IV, Article 168.)
CLASSIFIED ABSTRACT OF EXPENDITURE.
List of Payment for the month of *19* .

Reference to Schedule, Schedule Docket or Bill.	Classification drawing the major, minor and detailed heads etc. and names of works	Amount		Total of the month		Remarks
		Taka	Paisa	Taka	Paisa	
1	2	3		4		5

The Major, Minor and detailed head of classification should be written in RED INK and the names of works in BLACK INK.
 The totals of works under each detailed head should be shown in column 4.

Divisional Accountant.

FORM P.W.A.30.
(See Chap. IV, Article 169.)
MONTHLY ACCOUNT.

Memo of receipts and charges for the month of

19 .

Item No.	Particulars	Schedule No.	Amount Taka	Remarks	Item No.	Particulars	Schedule No.	Amount Taka	Remarks
1.	Revenue				1.	Total of list of payments			
2.	Deposits - P.W. Deposits				2.	Deposits - P.W. Deposits			
3.	Cheques as per details on the reverse				3.	Payment into Bank as per details in remarks column			
4.	Transfers and remittances between Divisions and with other Departments				4.	Transfers and remittances between Divisions and with other Departments			
5.	Miscellaneous Heads of Accounts				5.	Miscellaneous Heads of Accounts			
	TOTAL RECEIPTS	_____				TOTAL CHARGES	_____		
	<i>add-</i> Opening balance	_____				<i>Add-</i> Closing balance	_____		
	GRAND TOTAL					GRAND TOTAL			

FORM P.W.A.30.- Concl'd.
*Memo. of cheques issued on and paid by the Bank
 during the month 19 .*

	Name of Bank	Name of District Accounts Office
1. Balance of unpaid cheques on last day of previous month	Tk.	
2. Amount of cheques issued	Tk.	
TOTAL	Tk.	
3. Amount of cheques paid		
4. Balance of the unpaid cheques to the end of month		

LIST OF UNPAID CHEQUES

No.	Amount	No.	Amount
	Taka		Taka

Certificate of Cash Balance.

Certified (i) that the closing cash balance in the account agrees with the total of the balances recorded in the several Cash Balance Reports in Form P.W.A. 2, (ii) that no single officer holds an imprest of more than Tk. * , (iii) that all imprest-holders who have to furnish security under the rules have either furnished the security or have been exempted by competent authority, and (iv) that with the exceptions noted below, all temporary advances outstanding in cash accounts of the second preceding month have since been cleared.

Name	Particulars of Advance	Amount	Date on which the advance was first made	Remarks explaining the delay in clearance.
		Tk.		

* Here state the maximum limit fixed by Government.

Divisional Accountant

Divisional Officer

FORM P.W.A.31.
 (See Chap. IV, Article 174.)
EXTRACT FROM CONTRACTORS' LEDGER
Part I - Accounts affected by the month's transactions.
 (Same as Form P.W.A. 12)
Part II- Accounts affected by the month's transactions.

Item No.	Names of Contractors	Month in which the account last appeared in Part I.	Balance Outstanding.		Remarks.
			Debit (i.e., due from contractor).	Credit (i.e., due to contractor).	
1	2	3	4	5	6
			Tk.	Tk.	

If any individual balance due from a contractor is outstanding for more than three months, the no. and date of the last running bill or voucher relating to it must be quoted in the columns for 'remarks' with an explanation of the delay in its adjustment.

Divisional Accountant

FORM P.W.A. 32.- Contd.

The vouchers enumerated below do not accompany for the reasons stated against each :-

Reference to Schedule Docket or Contingent Account	Voucher No.	Amount	Reason for non- submission	Probable date of submission.
		Tk.		

Divisional Accountant.

Forwarded to Chief Accounts Officer.
The 19 .

Divisional Officer.

FORM P.W.A. 33
(See Chap. IV, Articles 178.)

DIVISIONAL OFFICER'S REPORT OF SCRUTINY OF ACCOUNTS

Month

After due examination of the office copies of the monthly Account, and supporting documents, for the month of 19 , which were despatched over the signature of the Divisional Accountant during my absence from headquarters, I accept responsibility for the same.

2. I have initialled the office copies of the Monthly Account and the List of Accounts (Form P. W. A. 32), and a duplicate copy of the Monthly Account signed by me is attached to this report.
3. I have issued instructions for the adjustment, in the next month's account, of the errors and omissions detailed below, which my scrutiny of the accounts has disclosed :-

Divisional Officer.

No.

Dated

Division

Enclosure : Monthly Account.

To

Chief Accounts Officer

FORM P. W. A. 34
(See Chap. IV, Articles 176.)
ANNUAL CERTIFICATES OF BALANCES.

[N.B. - This form may be modified by the Controller General of Accounts to suit special circumstances.]

For the year ended 30th June, 19
CERTIFICATE NO. 1- STOCK

Certified (1) that the closing balance of Taka _____, in the Stock Account for June 19____, represents the value of Stock Materials, detailed quantity accounts whereof have been maintained in accordance with the prescribed procedure, (2) that there has been no acquisition of new stock during the year and (3) the actual position of stock account is as noted below:-

Item No.	Particulars.	Value in Taka	Remarks.
1.	Unserviceable Stock		(State the steps taken to obtain the necessary sanction to write off the loss)
2.	Serviceable Stock to be used in work in the next twelve month.		
3.	Serviceable materials available for sale or transfer.		(State the steps taken to dispose of the materials or to transfer them to other works)

CERTIFICATE NO. 2- OTHER SUSPENSE ACCOUNTS AND DEPOSITS.

Certified (1) that the closing balances of the accounts named below (as specified against each) for June 19____, have been reviewed in detail, (2) that no items are included therein which under rule do not pertain to the account concerned, (3) that, with the exceptions, noted below, none of the items, in view of the period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any special action, to effect clearance, and (4) that in respect of the exceptions specified, necessary action is being taken under my orders:

Purchase - Credit balance of Taka --
Miscellaneous P.W.A. Advances - Debit balance of Taka --
Deposit - Credit balance of Taka -

CERTIFICATE NO. 3- WORKS ACCOUNTS

A.- *General.* - Certified (1) that the accounts of all works, the actual construction of which is completed, have been closed as far as possible, and (2) that in cases in which the accounts of such works have still to be kept open, arrangements have been made to ensure that no further charges will be incurred without my permission as required by Article 111.

B.- *Materials.* - Certified (1) that in respect of each work in progress, no suspense head "Materials" is being operated upon, (2) that the statement below sets forth the calculated values of the unused materials at the site of works and the results of the last verification of materials at site, and (3) that the unused balances represent, in all cases, the value of the materials intended for the actual requirements of the works concerned :-

Serial No.	Full name of work	Paper balance of Site Account of Materials on 30th June 19 .	Value of the difference between the paper balance and the actual balance, as at the time of the last verification.	Amount of that portion of the difference referred to in column 4 which has been adjusted.	Date of last verification.	Remarks briefly explaining delays in adjustment and steps taken to adjust the outstanding balances.
1	2	3	4	5	6	7
		Tk.	Tk.	Tk.		

CERTIFICATE NO. 4.- ARREARS OF REVENUE.

Certified (1) that the Register of Rents of Buildings and Lands, and other records of assessment and realisation of revenue for the year ending 30th June 19 , have been reviewed in detail and that all immovable properties belonging to the division which are available for letting out, and other important sources of revenue, are entered in the relevant registers with full particulars, (2) that adequate action is being taken under my orders in respect of revenue which remains unrealised for more than one month by reason of delay on the part of the tenant or other person concerned, and (3) that there are no arrears which have become, or are likely to be, irrecoverable.

Divisional Accountant

Date.

FORM F.A. 1.

(See Chap. VI, Article 195 and Chap. VII, Article 221.)

Cash Book/ Cash Account of *Division, for the month of* 19 .

Dr.

Cr.

Date	No. of Item.	Particulars	Receipts	Budget Classification	Date	No. of		Particulars	Disbursements	Budget Classification
						Item	Voucher			
1	2	3	4	5	6	7	8	9	10	11

NOTE - Blank returns should not be submitted with the Cash Account, but a note should be made at the foot of the Account of the Forms that are blank.

Divisional Officer,
Division.

Dated 19

FORM F.A. 2.
(See Chap. VI, Article 206.)

Register of Cheques Drawn during

Division.
19

No. of Cheque (with No. of Cheque Book) 1	Date 2	Bank 3	Amount. 4	Purpose for which cheque was issued 5	To whom payment is made 6	Signature of cheque issuing authority 7	Signature of Recipient 8	Remarks 9

Dated

19

Divisional Officer,

Division

FORM F.A. 3.
(See Chap. VI, Article 209.)

Division.

Register of works.

Forest Range 1	
Nature of work 2	
Number and Date of Sanction 3	
Amount sanctioned. 4	

Month 1	Particulars of Expenditure 2	Total charges of the month 3	Total charges up- to -date. 4	Dated initials of Divisional Officer against monthly entries. 5

Completion report sent to Conservator with letter No. _____, dated _____

Dated

19 . . .

Divisional Officer,
Division

FORM F.A. 4.
(See Chap. VI, Article 211.)
CONTRACTORS' AND DISBURSERS' LEDGER.

Account No.

Disburser/ Contractor in account with

Forest Division.

Dr.

Cr.

Date	Cash Book Cr. item No	Particulars of Advances made	Amount	Date	Cash Book Dr. item No.	Particulars of Advances recovered	Amount.
1	2	3	4	5	6	7	8

(Signed)
Divisional Officer
Division.

FORM F.A. 5.
(See Chap. VI, Article 222.)

Division,

Classified Abstract of Revenue and Expenditure during

19

N.B. - The items in this Abstract should be arranged in accordance with the prescribed detailed heads and sub-heads.

No. of Item in Cash Book	Items	Amount.	Total of sub-head of classification	Remarks	No. in Cash Book of		Items.	Amount	Total of sub-head of classification	Remarks.
					Item	Voucher				
1	2	3	4	5	6	7	8	9	10	11

Dated

19

Divisional Officer,
Division

NOTE 1.- The certificates required by Articles 290 and 291 should invariably be attached to the Classified Abstract of Expenditure forwarded to the Chief Accounts Officer.

NOTE 2.- Sufficient details should be given in column 8 to enable the charges at once to be understood and checked.

NOTE 3.- The authority for charges lying outside the powers of sanction of the officer submitting the accounts should be quoted invariably in the "Remarks" column.

NOTE 4.- Whenever expenditure on any work is spread over two or more months, the total previous expenditure on such work should be noted in the remarks column before the items expended during the month are entered.

FORM F.A. 6.
 (See Chap. VII, Article 223.)
 Division.

Schedule of Remittances to Accounts Offices during the month of *19 .*

Date when remitted. 1	Number of item of chalan. 2	Name of Accounts Office 3	By whom remitted 4	Amount 5	Remarks. 6

Dated

19 .

Divisional Officer,
 Division

FORM F.A. 8.
(See Chap. VII, Article 224.)

Abstract of Entries in the Contractors' and Disbursers' Ledger during

19 .

No. of Accountant's Ledger	Name and Rank	Particulars of works	Department				Debtor	
			Balance due from last month	Nos. of Dr. items in Cash Book	Nos. and date of recoveries from arrear Dr.	Recoveries in cash or value of supplies or work done during the month	Total	
1	2	3	4	5	6	7	8	

Continued

Department		Creditor		Balance		due.	Remarks.
Balance outstanding from last month	Nos. of Cr. Items in Cash Book.	Payments during month.	Total	By Contractor/ Disbursers.	To Contractor/ Disbursers.		
9	10	11	12	13	14	15	

N. B.- When the 'balance due' as exhibited in columns 12 and 13 is made up of more than one item the details of the items making up the balance should be shown in the column for 'Remarks'.

Dated

19 .

Divisional Officer,
Division