



(FOR USE OF I.A & A.D ONLY)

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

WORKS ACCOUNT MANUAL

(SECOND EDITION)

*ISSUED BY THE
ACCOUNTANT GENERAL (A&E) ORISSA
2008*

CHAPTER-1

GENERAL ARRANGEMENTS PROCEDURE MATTERS

SECTION-I: GENERAL ARRANGEMENTS

1.01 (A) ORGANISATION:

1. The Works Accounts Department consists of Works Miscellaneous (WM) and Works Accounts Compilation (WAC) Section and is under the supervisory charge of Deputy Accountant (Works Accounts), Puri.
2. The Works Accounts Department is responsible for compilation of accounts including stores and stock and Workshop Accounts relating to the following Department of the State Government.
 1. Department of Works (Roads & Buildings, National Highways)
 2. Department of Water Resources (Irrigation & Minor Irrigation)
 3. Department of Rural Development (Rural Works and Rural Water Supply & Sanitation)
 4. Department of Housing Urban Development
 5. Department of Commerce (Fisheries)
3. There are 321 working Divisions including the Divisions under each F.A. & C.A.O. There are 276 accounts rendering units including 15 No. of F.A. & C.A.Os as on 6th November 2007 under above Departments

NOTE: (1) Details of Divisions can not be shown as the No. of Divisions changes from time to time due to creation of new Divisions and abolition of existing Divisions depending on the policy decision of State Government.

NOTE: (2) From 1st March 1983 the drawal of Establishment bills of the Public Works Divisions are made through the Treasuries and the account of which is done in the VLC Sections of Main Office on the basis of vouchers/schedules from the Treasuries.

NOTE: (3) After departmentalization of accounts in the Central Government with effect from 1st April 1976, this office has been relieved of the responsibility for compilation of accounts relating to Public Works and Irrigation Wing of Union Government.

(B) ORGANISATION OF WAC SECTION:

The Organisation of WAC Section is made on functional basis as follows:

The organization of WAC Section is made on functional basis. After computerization of Works Accounts, the works like compilation, classification of expenditure etc. have been distributed among VLC-I, II & III, WAC-I & III and WAC-II & IV sections. The nature of work dealt with the said sections are as follows:

I. VLC: (I, II & III)

The sections under VLC are mainly meant for monthly Accounts including preparation of working sheets, verification of arithmetical accuracy and adhere of financial rules/regulations during the course of scrutiny of schedules and vouchers attached to Accounts and verification/reconciliation of figures with controlling officers etc. (details of responsibilities and duties including structure of VLC are mentioned in the VLC manual already prepared)

II Section WAC-I and III

1. Collection and consolidation of materials for the Annual Appropriation Accounts and Finance Accounts
2. Sending the schedules and vouchers required to be acted upon by Main Office for its final action
3. Proper maintenance of objection Book and works Register Part-I & II
4. Do other necessary check after which the Accounts shall be sent to Record Maintenance Supporting Group for onward transmission to Audit Office
5. Verify the Transfer Entries, if any, attached to monthly Accounts under notice of the Sectional Heads of VLC Sections

NOTE:- The distribution of duties among VLC and WAC-I & III is made as per order No.01 dtd. 13-04-2006 of DAG (Works Accounts), O/o the A.G. (A&E), Orissa, Puri Branch, Puri

III Sections WAC-II and IV

Maintenance of Broadsheets under Debt, Deposit and Suspense Heads including all incidental works thereto and correspondence there on (WAC-II and WAC-IV)

NOTE- SECTIONS WAC-V, VI, VII & VIII

WAC V to VIII Sections are dissolved and the duties of these four sections are amalgamated in that of newly created WAC-I and III Sections as per order of DAG (Works Accounts) vide No. 203 dt. 04-02-2004

1.02 GENERAL PROCEDURE

The accounting of expenditure, incurred by State Government Divisions following the public works system of accounts are compiled in the Works Accounts Department in accordance with the rules contained in various Account Codes, Manual of Standing Orders (Technical) volume-I, Manual of Standing Order for Accountant General (A&E) and orders issued by Comptroller and Auditor General of India. Final compilation of accounts, both receipts and expenditure relating to works Major head operated by the State Public Works Division is also the function of the Deputy Accountant General (Works Accounts). In respect of accounting procedure, the State Public Works Department follows the provisions of C.P.W.A. code with certain modification as indicated in the Annexure-I and Account code Volume-III. As for the procedure for the execution of works and financial powers, the provisions of Orissa Public Works Department code are followed.

1.03 STAFF STRENGTH:

The Staff strength of the Works Accounts Department is determined in accordance with the standards prescribed by the Comptroller and Auditor General vide details given in Appendix-I

1.04 DISTRIBUTION OF WORKS:

The work of the Department is distributed amongst the sections concerned under the orders of the Deputy Accountant General (Works Accounts). Internal distribution of work in the sections is to be made under the orders of the Branch Officer-in-Charge. The distribution of wing-wise work is given in para 8.2 of VLC Manual. The main functions of the Works Miscellaneous, Works Accounts Compilation and other WAC Sections are indicated below:

(A) Works Miscellaneous Sections:

(1) W.M. Section is essentially a Controlling and coordinating Section to see that the W.A.C. Group functions effectively and is required to examine important cases referred to it. The Section is to ensure uniformity of procedure in the matter of interpretation of rules etc. cases/papers dealing with general issues, questions of the kind mentioned below should be marked to W.M. Section for information and/or advice, as the case may be before final disposal.

- (1) Classification of accounts
- (2) Accounting procedure
- (3) General questions connected with Accounts
- (4) Delegation of powers

- (5) Delays in receipt of vouchers and clearance of objections raised in Accounts and change of due dates etc.
- (6) Doubtful/irregular sanctions, payments and contract provisions which require reference to Audit

The Branch Officers should record their specific views before referring the cases to W.M. Section where the same will be further examined and views offered before obtaining orders of Deputy Accountant General (Works Accounts) where necessary. A register of cases in the form indicated below should be maintained in W.M. Section to serve as a purport-cum-case Register.

Register of Cases referred to W.M. Section for advice or note

Sl. No.	Date of receipt	Section from which received	Brief subject or point at issue	Initial of Accountant with date	Advice given	Date of return to the section
1	2	3	4	5	6	7

(2) The work relating to the Administration of the cadre of Divisional Accountants which was taken over by the State Government on 1st April 1954 and again transferred to the control of the Accountant General with effect from 1st February 1962 is also dealt with in W.M. Section.

(3) The main functions of this section is as follows:

- (I) To deal with all questions relating to organization of WAC, all correspondence and distribution of work among WAC Sections.
- (II) Collecting data from the WAC Sections for fixation of strength of WAC Group
- (III) Maintaining the Works Accounts Department Manual with up-to-date corrections.

NOTE: Section Officers of other sections are also required to point out any correction to works Accounts Manual, which appears to be necessary.

- (IV) Circulating and distributing among other Sections general orders, circulars and corrections to codes and Manuals
- (V) Dealing with matters affecting procedure and issue of circulars to the divisions, where necessary
- (VI) Dealing with the work relation to destruction of account records of P.W. Offices and standardization of P.W. Account Forms.
- (VII) Issue of Periodical statements and return to outside authorities viz. Government of India, State Government and comptroller and Auditor General.
- (VIII) Maintaining the Register to watch the progress of Preliminary check and review of monthly accounts of P.W. Divisions.

- (IX) Consolidating the arrear reports of WAC Group including W.M.
- (X) Dealing with orders of cases of general nature of involving interpretation of rules and cases referred to by other sections.
- (XI) Dealing with accounting arrangements of projects/schemes.
- (XII) Annual review on working of P.W. Divisions.
- (XIII) Review of the transfer Entries made by the Accounting Sections and submission of a monthly report thereon to the Deputy Accountant General (Works Accounts)
- (XIV) Consolidating replies of the Sections in WAC Group to the reports of Director of Inspection.
- (XV) Dealing with all matters pertaining to the administration of the cadre of Divisional Accountants such as recruitment, posting, transfer, leave etc.

- (B) Works Account Compilation Section (WAC-I & WAC-III):
 - (i) Issue of suspense slips in support of the items of debits and credits adjustable under non P.W. Major Heads
 - (ii) Dealing with statements and returns and correspondence on:
 - (a) National Highways,
 - (b) Central Road Fund,
 - (c) State Roads of Inter State Importance,
 - (d) State (Orissa) Road Fund,
 - (e) Famine Relief Fund,
 - (f) Flood Control Schemes etc.
 - (iii) Preparation of Working sheets for combined Finance and Revenue accounts of Central and State transactions
 - (iv) Compiling the Annual P.W. Finance Schedules, Administrative Accounts of Irrigation and Electricity Projects and all other returns relating to Irrigation and Electricity Projects, including preparation of other statistical statements due to State Government, Chairman, Central Water (and Power) Commission and Comptroller and Auditor General of India.
 - (v) Collecting information required for the Appropriation Accounts and Finance Accounts (Union & State) and Preparation of Statements and notes connected therewith for supplying to Appropriation Accounts/Report/Book Sections.
 - (vi) Dealing with matters connected with sanctions from “Contingency Fund” and to watch Recoupment thereof.

- (vii) Preparation of transfer entries in support of annual adjustments relating to supervision charges, pensionary charges, interest charges and allocation of maintenance cost of Hirakud Dam Project and similar other Projects.
- (viii) Scrutiny of Budget Estimates of P.W. Major Heads
- (C) WAC-II & WAC-IV
 - (i) Maintenance of Broad-Sheet under the following heads of account:
 - (a) P.W. Remittance Heads
 - (b) P.W. Deposits
 - (c) M.P.S.S. Account
 - (d) Cash Settlement Suspense Account
 - (ii) Review of Balances
 - (iii) Maintenance of T.E. Register, T.E. Ledger, T.E. Review Register and outward suspense slips Register.

1.05 RELATIVE RESPONSIBILITIES

These are broadly laid down in the C&AG's MSO (Admn.) Establishment/General Procedure Manual issued by this office, the following instruction should also be follows:

A) Accounts Officers:

The Accounts Officer is responsible for the satisfactory working of the Sections entrusted to him. His functions are chiefly concerned with discipline, management and supervision and while it is unnecessary to lay down a detailed rules for the guidance of Gazetted Officers over and above such specific instructions as already exist, it is essential that they should be thoroughly well informed of what is going on in their sections and be in personal touch with those working under them.

B) Section Officers and Assistant Accounts Officers and Supervisors:

The Assistant Accounts Officers/Section Officers/Supervisors are personally responsible for the distribution of work of the Section among the staff of the section and for the efficiency of the internal arrangement and the expeditious performance of the work of the section as a whole in addition to the duties connected with supervision as prescribed in para 602 to 608 M.S.O. (Technical) Volume-I.

C) Duties and Responsibilities of sectional staff

The duties and responsibilities of the Sectional Officer, the Divisional Accountant (attached to WM Section) and the Accountants are given in Annexure-B.

SECTION-II PROCEDURAL MATTERS

1.06 GENERAL:

The rules and orders regarding the receipt of Dak from Record Section and their distribution among sections as laid down in Manual of General Procedure will apply mutatis mutandis to the Works Accounts Department as laid down in the following paragraph.

1.07 INWARD DIARY REGISTER

All documents (except those mentioned below) received in the Sections must be entered in the inward Diary Register whether they require action or not.

EXCEPTION:

- (i) Monthly Accounts and Vouchers
- (ii) Account document and vouchers which are accompaniments to the monthly accounts.
- (iii) Land Award Statements

These are to be diarized in separate Inward Diaries. The maintenance of the Inward Diary Register and their periodical closing will be governed by the instructions contained in the Manual of General Procedure.

1.08 ACCOUNTANTS NOTE BOOK:

A Note Book is required to be maintained by each Accountant under para 641 of the Manual of Standing Orders (Technical) Volume-I. A few pages thereof should be set apart from cases requiring action to be taken.

It should be put up the Assistant Accounts Officer/Section Officer/Supervisor on 3rd of each month for review. It should be handed over to his successor by the Accountant when he relinquishes charges of his seat.

1.09 ASSISTANT ACCOUNTS OFFICER / SECTION OFFICER / SUPERVISOR'S NOTE BOOK

A Note Book should be maintained by each Assistant Accounts Officer/Section Officer/Supervisor to record the points he has to watch but which are not required to be noted in any of the prescribed registers. The Note Book should be submitted to Gazetted Officer-in-Charge on the 3rd of every month.

1.10 (A) CALENDAR OF RETURNS:

Instructions for upkeep of the sectional calendar of returns are laid down in the Manual of General Procedure (para 109 to 113) and should be carefully followed.

Appendix-II to this Manual embodies a list showing the returns etc., due to outside authorities and the items of work due for completion and submission to the authorities within the office on the dates specified against each.

1.10 (B) CONSOLIDATED CALENDAR OF RETURNS:

A Consolidated Calendar of Returns comprising items of returns due to C&AG/State Government/A.G. should be kept by the Confidential Assistant of the Deputy Accountant General (Works Accounts). He should bring to notice of the Deputy Accountant General (Works Accounts) and remind the concerned Accounts Section seven days ahead as to returns due to be sent to the above authorities and watch them to finality. This does not absolve the concerned section from the responsibility of watching the return to be sent on due dates.

1.11 SECTIONAL GENERAL NOTE BOOK:

There should be a properly indexed General Note Book for each section wherein it should be entered all sanction orders and information of general interest. Entries will be made by the Accountants concerned under instructions from the Section Officer who will attest the entries and they will naturally be such as are in the nature of precedents or of importance likely to be required for future reference. The Note Book should be freely available to all the members of the Section for study or reference.

1.12 FILE HEADINGS:

The List of File Headings adopted for the working and proper filling of record of various sections of Works Accounts is given in Appendix-III to this Manual. Each File Heading has several sub-divisions according to requirement as shown in the Register of cases of Works Accounts Department (Form-SY-255). Orders of the Deputy Accountant General (Works Accounts) should be obtained for opening further files or cases when necessity arises.

1.13 MONTHLY & QUARTERLY PROGRESS REPORT:

The Monthly and Quarterly Progress Reports as prescribed in paras 114 and 115 of the Manual of General Procedure should be prepared and submitted to the Deputy Accountant General (Works Accounts) through the Branch Officer on the 5th of the following month. The reports in respect of all Works Accounting Sections and Works Miscellaneous Section should be consolidated by Works Miscellaneous Section.

1.14 FILING OF MONTHLY ACCOUNTS AND VOUCHERS:

After preliminary check of the Divisional Accounts is completed, the Accountant concerned should have the documents arranged in the order in which the connected transactions appear in the monthly account and send them to the CASS Section in Audit for auditing and after return from Audit get them stitched. Vouchers relating to payments for land charges should be filed separately. The name of Divisions and month of accounts should be clearly indicated on the bundles by proper labeling. The accounts and vouchers may be kept in the section for one financial year exclusive of the current year. After this period they should be made over the Record Section.

1.15 DOCUMENTS AND PAPERS THAT MAY ISSUE UNDER THE SIGNATURE OF THE ASSISTANT ACCOUNTS OFFICER/SECTION OFFICER/SUPERVISOR:

A list of documents which may be issued under the signature of Assistant Accounts Officer/Section Officer/Supervisor of Works Accounts Sections or the Gazetted Officer-in-charge is given in Appendix-E under para-208 of the Manual of General Procedure.

1.16 ISSUE REMINDER:

The Procedure indicated in the Manual of general Procedure should generally be followed in the issue of reminders.

Cases of delay should be reported to the Superintending Engineer immediately. Any long and habitual delays in non-receipt of replies should be brought to the special notice of Government if the action taken by the Superintending Engineer and Chief Engineer is considered inadequate.

1.17 COLLECTION OF STATISTICS TO SERVE AS FAIR INDEX OF THE VOLUME OF WORK DONE AND FOR CALCULATION OF STAFF REQUIREMENTS:

In order to ensure the above objects in the Accounts Officers Registers Form Nos. 1, 2, 3 & 4 showing the information on the various items of work done by each Accountant of W.M. & WAC Sections will be maintained monthly, Accountants-wise. The register should be submitted to the respective Branch Officers on 15th of each month. The information on the various items of work done by each Accountant during a financial year will be sent to the W.M. Sections on 10th August of every year for onward transmission to Administration Section.

While furnishing the figure to WM Section, if the final figures after the March closing are not available, the latest figures as available should be given.

The statement containing the Statistic should provide information in main columns as under

PREVIOUS YEAR

CURRENT YEAR

(a) Figures as reported previously	(b) final figures after closing of the accounts including the sub-column (a)	Latest figure up to _____
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(Based on OOA-3535 dated 17-09-60, OOA-4332 dated 7-8-62, OOA-5010 dated 24-12-64, OOA-6312 dated 31-7-70, Memo No. O.E. (Br) Cent-Misc.1367 dated 15-9-70 and letter No. O.E. (Br.)-Cent-Misc-241(2) dated 6-5-71)

1.18 FILING ORDER:

All letters received from the State Government, the Government of India and the Comptroller & Auditor General of India should be recorded only under orders of the Gazetted Officers. In other cases, papers may be recorded under the orders of the Section Officers after complete action, has been taken thereon. All letters should invariably indicate the File Headings described in Para 1.14. The "File" order should specify the class A, B or C. The clerk concerned will record in the Diary Register the class of file order and the case of file in which the letter has to be placed. The Clerk will then hand over the letters to the dealing assistants, who will arrange all recorded letters in their respective files according to the File Headings and get them properly bound by before the files become bulky. A list on all correspondence with the appropriate letter indicating the period of preservation as given in Appendix-IV.

1.19 PRESERVATION OF RECORDS:

Periods of preservation of records are prescribed in para 373 of M.S.O. (Admn.) Volume-I and paras 436 to 440 and Appendix-F of the Manual of General Procedure. The instructions contained in the following publications should also be kept in view in this connection.

Para 23.4.1 of C.P.W.A Code, Para 617 of M.S.O. (Tech.) Volume-I, Paras 379 and 381 of M.S.O. (Admn) Volume-I, Rule 289 of O.G.F.R. Volume-I, Appendix-19 of O.G.F.R. Volume-II, Rule-284 and Appendix 13 of Compilation of GFRs.

ANNEXURE-A

(PARA 1.02)

STATEMENT SHOWING THE MODIFICATIONS ADOPTED
BY THE STATE GOVERNMENT

Sl. No.	Subjects in brief	Para in the Revised Edition of C.P.W.A. Code	As adopted by the State Government
1.	Copies of Orders relating to Administrative approval need not be sent to Accounts	Note 3 to Para 4.4.1	The existing procedure should continue, i.e. Copies of the AA should continue to be sent to Accounts
2.	Limit of sub-head accounting raised to Rs. 7,500 instead of Rs. 2,000	Para 10.5.1	In case of Major Estimates sub-head wise accounting may be maintained for each Sub-head the cost of which is Rs. 5,000 or more
3.	In case of works done departmentally or through contracts are for labour only. Materials of Site Account in new forms may be maintained for major works (above Rs. 1 lakh) vide CS. No.18 dt.15-3-66 to C.P.W.A. Code and Rs. 75,000 prior to that	Para 10.3.12	As the State Government had adopted the limit of Rs. 50,000 for major works, the same limit was applicable here in determining a major or minor work up to 31-3-74. From 1-4-74 the limit of Rs. 1,00,000 or more has been adopted by them.
4.	M.A.S. Account need not be maintained for minor works etc.	Para 10.3.12	M.A.S. Account in Form-35 is to be maintained in all nature of work
5.	Advance payment for works done but not measured	Para 10.2.25 and the Note	No such system is prevalent in the State P.W.D. and hence not adopted by the State Govt.
6.	Preparation and submission of labour reports may be dispensed with except in case of MRs containing more than 15 persons	Para 10.1.1	State Government adopted the limit up to 10 persons i.e. labour reports should be prepared for MRs

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| 7. | Existing percentage of scrutiny of contractors bill with M.Bs in Divisional and Sub-Divisional offices to be reduced. | Contractor Bills Para 10.2.16 and Para 10.2.17 | (1) Sub-Division, Division payments made in Sub-Division 100 % 50 %
(2) Payments made in Division. 50 %, 100% |
| 8. | Raising limit of vouchers not required to be sent to Audit from Rs.50 to Rs.250 | Para 22.4.17 | All cash vouchers whether relating to works or contingencies above Rs. 250 should be sent to Accounts. |
| 9. | Petty sums under ten rupees should not be paid by cheque | Para 6.2.9 | All payments up to Rs. 100 may be made in cash |

NOTE: Government of Orissa have adopted C.P.W.A. Code with effect from 1st August 1966 except Chapter 7 on Stores which was adopted by them with effect from 1st October 1966 subject to exceptions as above and below

(G.O.W. & T Dept. Lr.No. FA/6/65-14129(10) dt. 17-8-1966 (DY-MM-14-14-Simpl-3053 and OOA-CC-7012 dt. 10-12-1973 Dy-WM-18-Ciassfn-6814)

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| 10. | Recovery of cost of establishment and T&P on a percentage basis | Rule 4 of Appendix-4 of C.P.W.A. Code | Adjustment of percentage charges will be made at rates prescribed by Government of Orissa from time to time |
| 11. | Residual amount of establishment T&P on a prorate rate basis | Rule 5 of Appendix-4 of C.P.W.A. Code | -do- |

(Government of Orissa, Works & Transport Department Lr. No. 4391 dt. 17-3-1967 (Dy-WM-12-23-62), Irrigation and Power Department Lr. No. 16767 dt. 28-7-1966 (DY-WM-12-23-2815) and Works & Transport Department Lr. No. 2732/Bt. Dt. 15-2-1974 (Dy-WM-12-23-493)

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| 12. | Petty and miscellaneous items of work ordinarily classified as "new works should be debited" to "repairs" up to a limit to be prescribed by local Admn. Subject to a maximum of | F.N. 26(4) of Appendix 2 of C.P.W.A. Code | The limit is raised to Rs. 40000 |
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Rs. 20000.

(Government of Orissa, Works & Transport Department Lr. NoFA-38/69-15765 dt. 24-7-1969 (Dy-WM-234-3238) and Irrigation and Power Department Lr. No. 14477 dt. 24-5-1971 (DY-WM-23-4-1335)

13. Voucher in support of payments of wages to members of work-charged establishment corresponding to Class-IV staff in regular establishments need not accompany the monthly accounts
- Para 22.4.17 (a) (ii) of C.P.W.A. Code
- All vouchers in respect of Work-Charged posts sanctioned by an authority higher than Divisional Officer in the State P.W. Divisions should accompany the monthly Accounts

(Comptroller & Auditor General letter No. 2562-Tech-Admn-II/396-60 dt.04-12-1965, copy received with MO Lr. No. TM-BO-Works dt.24-12-1965 (DY-WM-1-12a-4740)

ANNEXURE-B

(PARA-1.05)(C)

DUTIES AND RESPONSIBILITIES

ACCOUNTS OFFICER:

- (i) Co-ordination and General Supervision
- (ii) Framing accounts programme, watching completion of Accounts, Accounts performance
- (iii) Quarterly review of Broad Sheets, particularly in respect of P.W. Remittance, M.P.S.S.A., C.S.S. and P.W. Cash Balance
- (iv) Review of prorata distribution of Estt., Tools & Plant charges
- (v) Scrutiny of the materials processed by A.A.O. and submission to group officer
- (vi) Preparation of Quarterly review report on the working of the Department
- (vii) Check of Administrative Accounts of Irrigation Department
- (viii) Review of part folio file for scheme centrally sponsored and State Plan (MICA)

ASSISTANT ACCOUNTS OFFICER/SECTION OFFICER/SUPERVISOR:

- (i) Each Member of his branch is fully employed and equipped with working knowledge of the section

- (ii) Proper and equitable distribution of work is done among the Accountants and effective coordination is maintained for smooth and expeditious working of the section as a whole.
- (iii) Any undue delay in receipt of accounts, vouchers etc. has been taken notice of and that special action has been taken where habitual delays are noticed in their receipt
- (iv) The accounts are prepared in accordance with rules and are received in a complete shape and do not indicate any laxity on the part of the Divisional Accountants/Divisional Officers
- (v) Rules and executive orders of the Government are correctly applied in the conduct of the Work of the Section
- (vi) All cases of heavy arrears of symptoms of confusion in the accounts of any particular division vide Para 615 of the M.S.O. (Technical) Volume-I are brought to the notice of the Accountant General and or the Government.
- (vii) There has been no delay in completion of preliminary check of the monthly accounts or in the several processes of Accountants as per the programme of Accounts drawn up for each month
- (viii) No item in the suspense schedules susceptible of final adjustment remains outstanding that every item is current, that there is no undue delay in clearance of all old items and that adequate action has been taken towards the adjustment
- (ix) Correspondence effecting the accounts under scrutiny has been acted upon
- (x) All necessary special reports have been issued wherever required
- (xi) All letters etc. received in the section are promptly distributed (they should first be carefully pursued and initialed by the Section Officer before distribution)
- (xii) Reference and other correspondence arising in the Section are disposed of promptly
- (xiii) All sanctions and orders entered in parts-I to II of works Registers have been checked properly
- (xiv) All Progress Reports and other periodical reports are submitted to the Branch Officer/Deputy Accountant General (Works Accounts) on the due dates
- (xv) All cases of serious financial irregularities are noted in the Register of financial irregularities.
- (xvi) Orders and decisions received and dealt with solely in WAC Section, as would require incorporation in the Works Accounts Department Manual are intimated to W.M. Section promptly.
- (xvii) The tables and drawers of Accountants are inspected once in a month with a view to seeing that the disposal of papers etc. are not unduly delayed

DIVISIONAL ACCOUNTANT (POSTED IN D.A.G. OFFICE)

- (i) Coordination of work including preparation of Annual Review on working of Public Works Divisions, other periodical returns and reports
- (ii) Consolidation of arrear reports.
- (iii) Review of important registers of WAC Sections
- (iv) Maintenance of WAC Manual

NOTE: It has been decided that in regard to matters relating to review of important registers of WAC Sections and preparation of certain routine returns and reports, the Divisional Accountant shall submit the cases direct to the Branch Officer without routing through the Section Officer. However, the works relating to coordination, preparation of Annual Review, consolidation of arrear Reports and maintenance of Work Accounts Manual should be seen by the Section Officer before submission to Branch Officer.

(C&AG's Letter No. 1059-TA-II/193-71 Dated 19-07-1971 DY-WM-35-3321)

ACCOUNTANTS:

Each Section of the WAC Group has been divided into units, each unit under the charge of an Accountant who is responsible for scrutiny and posting of the accounts of one or more divisions attached to it.

The following are the main duties of an Accountant.

- (i) He is primarily responsible for all the works relating to the account allowed to him. He will scrutinize the monthly Divisional Account and deal with all returns, statements and all correspondence connected with the accounts and carry out all the processes of scrutiny prescribed in M.S.O. (Technical) read with MICA and orders issued by the Office from time to time.
- (ii) He should issue suspense slips to the Departmental Accounting Section concerned in respect of all debits/credits appearing under Departmental Adjusting Accounts as exhibited in the schedule of "Miscellaneous Heads of Accounts"
- (iii) He should send the P.F. Schedules received along with the Monthly Accounts in support of the deductions shown therein to the concerned P.F. Section with covering list.
- (iv) He should post and maintain the Works Register in accordance with Chapter-3, Section-IV of the M.S.O. (Technical) Vol-I read with orders issued by the Headquarters vide MICA.

- (v) He should scrutinize Works Accounts and vouchers on the lines indicated in the succeeding chapters of the Manual
- (vi) He should make necessary postings in the Objection Book and pursue the items till their settlement.
- (vii) He should scrutinize all Sanction Orders, completion reports and annual certificates of balances etc. as per the provision of the M.S.O. (Technical)
- (viii) He should maintain Note Book as per paras-640 of the M.S.O. (Technical) Vol-I.
- (ix) He should scrutinize Land Award Statement and maintain the Register of Land Charges vide para-631 of M.S.O. (Technical)
- (x) He should attend to correspondence relating to his unit and submit all returns on the due dates in the prescribed manner.

NOTE: Other nature of work of an Accountant relating to compilation and consolidation of monthly Accounts are dealt with by the staff of newly created VLC Sections, the details of which are mentioned in VLC Manual.

CHAPTER-II

COMPILATION OF PUBLIC WORKS ACCOUNTS

GENERAL:

2.01 The Staff of the V.L.C. Section will be responsible for the correctness of postings of vouchers in computerized system. The staff posted in the V.L.C. sections will ensure accurate compilation of paid vouchers received by them. They would see that the classification recorded on the vouchers, right up to that for all heads of accounts operated upon, requisite authority for opening the head of account exists. If there be any deficiency, the matter will be taken up with the Department/Offices/Drawing and Disbursing officer for necessary rectification.

The Section Officer and Gazetted Officer in charge of the V.L.C. Section shall, during the course of review of accounts discharge their duties adequately. They will also be held responsible for correctness of postings in the computer of items above Rs.10,000 and Rs.50,000/- respectively under any detailed head of Account and for tracing of the entries in the classified abstract.

For applying the limit, the financial limit has been fixed by Head Quarter for checking of classification given in paid vouchers and receipt schedules as communicated vide memo No. TM-II(1)/17/Misc/Circular-24(2), dt.17.9.2007 and OOA-9028, dt.29.4.86 respectively.

TREATMENT OF DIVISIONAL ACCOUNTS IN ACCOUNTS OFFICE:

2.02 SUBMISSION OF DIVISIONAL ACCOUNTS TO A.G.(A&E):

The monthly accounts are due to reach this office by 10th of the month following that to which they relate (Para 22.4.15 of C.P.W.A. Code).

2.03 DELAY IN RECEIPT OF ACCOUNTS:

In the event of delay in receipt of accounts, the Divisional Officer should be addressed by telegram. Cases of habitual delay in submission of accounts or submission of incomplete accounts should be brought to the notice of the higher authorities. The receipts of the accounts from the divisions should be watched through a register indicating therein the name of division, the due date of receipt of accounts the actual date of receipt and date of passing of accounts etc.

2.04 COMPILATION OF DIVISIONAL ACCOUNTS:

The procedure relating to compilation of Divisional accounts and their submission to Accounts Office is described in Chapter-IV of the accounts Code Vol-III and Chapter-22 of C.P.W.A. Code

2.05 PASSING OF ACCOUNTS:

On receipt of the compiled Monthly Accounts (Form-80) from the Public Works Divisions in duplicate, the preliminary examination of all the items of receipt and disbursements with reference to supporting schedules and documents received therewith will be conducted by VLC section in the following manner:-

- (i) Opening Cash balance will be checked with closing balance of previous month's accounts under initial of the staff entrusted with the work.
- (ii) It will be seen that:-
 - a. Amounts of receipts and disbursements against each item are supported by relevant schedules,
 - b. Totals struck in receipts and disbursements column are correct and agreed,
 - c. The certificate of Cash balance has been signed both by the Divisional Accountant and the Divisional Officer.

If in consequence of any correction made in the course of passing of the accounts (the correction should be made in red ink) or for any other reason, the account does not balance, the difference representing shortage or surplus should be adjusted in the monthly accounts under 'Miscellaneous Work Advance' or 'Public Works Deposits', as the case may be, the accompanying schedules being corrected accordingly vide para 715 of M.S.O.(T) Vol-1. The accounts then should be passed for an amount equal to the total of the column of 'Disbursement' excluding the increase, if any, in the cash balance. The enfacement of check stating the amount passed both in words and figures should be recorded in red ink over the signature of the Branch Officer.

NOTE: (1) As a rule, the monthly accounts should be signed by the Divisional Officer but in cases where this can not be done, a report of Scrutiny of Accounts (C.P.W.A Form-84) will be furnished along with the duplicate copy of the monthly accounts duly signed by himself. Until this report is received, the accounts will not be passed finally.

NOTE: (2) After verification of schedules listed out in Form-83 (list of Accounts submitted to Accountant General) the wanting schedules, if any should be called for from the division concerned by special letters, copies of which will be forwarded to the concerned works Accounts Sections. In order, to have an overall picture of the schedules, a register called the 'Progress Register of receipts and disposal of wanting schedules' will be maintained in Form No.5 of this Manual by concerned W.A.C. Sections.

(Based on C. & A.G.'s Letter No.932-T-Admn.II/298-68 dated 03.05,1969-Dy-WM-28-Spl-1285 and No.WM-35-715 dated 31.5.66).

NOTE: (3) The Public Works Division will furnish along with monthly accounts challan wise and cheque-wise particulars for each remittance made into or cheques drawn on a particulars treasury. For this purpose, all P.W. disbursing officers are to maintain challan-wise and treasury-wise detail in a register styled as 'Register/Schedule of Remittances in the Treasury during.....' in Form No.6 of this Manual. Separate register/schedules should be maintained by each Division for each treasury concerned.

Similarly, cheque-wise particulars of all cheques drawn by Public works disbursing Officers should be furnished in Form-7 of this Manual. These forms are in addition to the forms already in existence. (C. & A.G.'s Letter No.1907-Admn.II/307-63 dt 24.10.63-Dy-WM-11-3737 and Government of Orissa, Finance Department letter No.TR.BI/64-3603 (69) / F dtd.7.2.64 circulated in letter No.WM-II-WAC-II-14-11-Genl-169(15) dtd 16.4.64).

NOTE: (4) In case, any of the schedules/documents required for checking the item of receipts and disbursements shown in monthly accounts are wanting from the divisions, the accounts may be passed provisionally, pending receipt of the wanting documents. For watching final passing of accounts, a register in Form No.8 of this Manual should be maintained.

(O.M.No.WM-35-6023 dtd 29.3.68).

NOTE: (5) In the case of accounts submitted by Financial Advisor and Chief Accounts Officers of Projects with centralized system of accounts, the compiled accounts submitted by Financial advisor and Chief Accounts Officers are checked finally by WAC-I section before passing the accounts and their in-corporation in the general accounts.

II. CONSOLIDATIONS OF ACCOUNTS:

2.06 COMPILATION AND CONSOLIDATION OF MONTHLY ACCOUNTS:

After implementation of computerized system of verification of Accounts, the procedure of compilation and consolidation of Monthly Accounts received from Public Works Division are laid down in para 8.5 of V.L.C. manual separately prepared.

2) The detailed postings in the consolidated abstracts in respect of each Major-head of Accounts showing Demand Number separately should be supplemented by a summary sheet exhibiting the figures under Sub-Major Heads and the Minor Head and the Major Head total struck to agree with the booked figures.

The summary for each monthly account duly completed should be initiated both by Section Officer and Branch Officer in token of check.

3) Section Officers and Branch Offices are responsible for the correctness of the postings in the compilation Books in respect of items over Rs.10,000/- and Rs.50,000/- respectively under any detailed head of account and for tracing the entry in the Classified Abstracts. This check of classification is equally applicable to the postings of transfer entries in the combined transfer ledger and abstract so far as postings under any detailed heads of account and tracing the entry in the combined transfer ledger and abstract are concerned.

NOTE:2 Below Article 15 of Account Code Vol-IV C.&A.G.'s circular No.795-TA-1/389/70 dtd. 10.9.76 (Dy-WM-CAG-28-83).

4) To ensure compliance with the requirements that no new head of account has been opened in the consolidated abstracts without the orders of the competent authority and that the nomenclature of heads opened in the accounts confirms to that of the sanctioned heads, as contemplated in para 83 of the Orissa Audit & Accounts Manual, any manuscript heads opened in the printed consolidated Abstracts shall be attested by the Section Officer then and there, irrespective of the fact whether they are fresh entries or whether similar heads of accounts already existed in the previous Consolidated Abstracts (Based on the office order OOA-1358 dtd 31.12.53).

5) Under the revised system, the Public Works Divisions will account for the expenditure on Public Works finally under the appropriate sub-heads and minor heads below the Public Works major heads and functional major heads in the sector "Social and Community Services" and "Economic Services" both on revenue and capital account. They should finally adjust the expenditure under functional major heads in these two sectors and not record them either as debits to miscellaneous heads account, or P.W. Remittance heads, items adjustable by Civil, to be adjusted in non-Public Works Accounts (Circular No.WM-18-Classification-468 dt.27.5.74).

6) As the revised classification evolved is functional in nature, the transactions are to be classified in Government account with reference to the function (purpose) of each transaction.

Expenditure in Roads and Bridges is to be shown against the Major Heads 3054/5054 and on construction of all types of Residential accommodation including various Housing Schemes and Government residential accommodation under Major Head 2216/4216 Non-residential buildings may be broadly categorised as functional buildings and non-functional buildings. Official buildings and administrative buildings (including M.L.A's Hostels, rest Houses etc.) relating to any Department are to be treated as non-functional buildings and their cost of construction is to be shown under 2059/4059. Functional buildings are those that relate to a specific purpose relating to any of the major heads within the sector "Social and Community Services" and "Economic Services" and the expenditure on construction of any such functional non-residential buildings should be booked under the major heads of activity concerned. Where the functional building can not be identified with any particular programme (minor head) under a functional major head, the expenditure will be accounted for under the sub-head "Building's below the minor head". "Other expenditure" under the relevant functional major head.

Exception :- Expenditure on staff quarters forming part of a particular scheme or project should not be accounted for under 2216/4216 such expenditure should be accounted for a part of the expenditure on the programme under the relevant functional head (Circular No.WM-18-Classification 4125 dtd. 24.1.75).

7) Provisions made in the estimates of receipts and expenditure framed by Government or in any order of appropriate should ordinarily conform to the rules of classification prescribed for the revised structure of Government Accounts. Where there is a divergence, the corresponding receipt or expenditure shall be brought to account under the appropriate major or minor head or other unit of classification as determined by the Comptroller and Auditor General with the approval of the President under Article 150 the Constitution of India (Revised Article 29 of Account Code Vol.1).

8) Reconciliation of suspense figures posted in Work register will be effected quarterly in the manner laid down in para 3.06 of this Manual.

9) The Monthly statement of suspense transactions should be furnished to government by WAC.I Section in connection with letter of Credit.

(O.M.No. WM-28-Spl-1551-52 dtd 23.6.69).

2.07 REVIEW OF CONSOLIDATED ABSTRACTS:

The Consolidated Abstract should be reviewed by the A.A.O/Section Officer in the light of instructions given in Article 19 of Account Code Vol.-IV and Note (3) to para 2.05 above and submitted with the result of review of the Branch Officer on first Monday of each month. For this purpose a review slips should be attached to the Abstract.

III. TRANSMISSION OF SCHEDULES/VOUCHERS:

2.08 TRANSMISSION OF ACCOUNTS AND SCHEDULES AND VOUCHERS TO OTHER ACCOUNTS SECTIONS.

The original monthly accounts in respect of all Public Works Divisions bearing pass order and correction where effected together with accompanying schedules and vouchers shall be passed on to W.A.C Sections concerned on or before 15th of the month following that to which the accounts relate through Sectional transit Registers by V.L.C sections for further action by the concerned Accounts section.

NOTE: (1) The following schedules/documents in duplicate/triplicate will be received from Divisions along with monthly accounts.

- i) Monthly account (Form-80).
- ii) Schedule of debits to remittances (Form-77).
- iii) Details of remittances paid into treasury.
- iv) Schedule of Credits to remittance (Form-77).
- v) List of cheques drawn.
- vi) Schedule of transactions adjusted under C.S.S. Account (Form-76-A and 76-B).
- vii) Schedule of Debits to Miscellaneous Head of Accounts (Form-76).
- viii) Schedule of Credits to Miscellaneous Head of account (Form-76).
- ix) Classified Abstract of expenditure of expenditure for works and establishment (Form-74-A, B & C).

- x) Schedule of Monthly Settlement with treasuries (Form-51).
- xi) Schedule of Revenue Realised (Form-46 & Form-46-A)
- xii) Schedule of works expenditure (Form-64).
- xiii) Schedule of deposits (Form-79).
- xiv) Schedule of establishment expenditure (Form-64(A) in triplicate for gazetted and non-gazetted separately.

The original of each of the schedules except under (x) shall be sent to W.A.C. sections concerned along with other schedules and vouchers by WAC Sections I & III, duplicates of schedules against items (ii) to (vi) and (x) being forwarded to WAC-II & IV section for posting Broad Sheets. The rest of the duplicates will be retained by VLC sections for detailed posting and closing consolidated abstracts. The schedule at (x) will be received in WAC-II and WAC-IV section (see Para 7.24 of this Manual) for further action.

Based on O.M. No.WM-35-715 dtd 31.5.1966 circular No. WM-35 Manual 6886-70 dtd 26.3.71, No.WM-12-3689-90 dtd 31.12.74, No. WM-12-4777 dtd 01.04.1975 and WAC-II-14-Code St-676 dtd 16.06.75.

NOTE : 2) Before transmission of Accounts, schedules, vouchers etc., to respective Sections it should be ensured that the Monthly Accounts (Form-80) are supported by correct schedules and vouchers, the schedules are arranged in order and that there is no discrepancy in the figures as between the Account and the corresponding schedules.

2.09 CLEARANCE OF DEBIT/CREDIT UNDER MISCELLANEOUS HEAD OF ACCOUNT

In respect of all debits/credits under Miscellaneous Heads of Accounts arising in the divisional accounts and adjustable finally by the concerned Departmental Audit/Accounts sections, the staff of WAC section should issue Suspense Slip and furnish all vouchers/schedules after necessary check of classification to the following sections of Main Office for different revenue/expenditure head as mentioned against each section.

1. Fund-14 - Cr/Dr to 8009 G.P.F
2. Treasury-III - Cr/Dr to G.I.S, M.C.A and all interest of advances.
3. Treasury-II - H.B.A. (normal) and H.B.A. (Special)
4. S.A.A. Section- Income Tax and Audit charges etc.

The issue of suspense Slip should be watched through a register in Form No.9 in the manual. The register should be submitted to the Branch Officer monthly on last working day of the month with a review slip showing the following columns:-

Month of A/c	Initial of Accountant	Section Officer	Branch Officer
(1)	(2)	(3)	(4)

Receipts and disbursement falling under other heads of Accounts (e.g. Debt and Deposit heads) referred to in para 22.4.4.(e) of C.P.W.A. code should be accompanied by relevant schedules/vouchers/details, which should after check, be passed on to concerned Accounts sections for final adjustment. To watch the transmission of schedules etc., a similar register should be maintained by W.A.C. Sections and put up to the Branch Officer on the last working day of each month.

NOTE: While sending the schedules and vouchers relating to Provident Fund transactions to Fund sections, it should be ensured that the covering lists of Provident Funds Debits and Credits contain the following certificate duly attested by the section Officers to Works accounts sections “Verified with the divisional accounts and the total agrees with the amount included in the monthly account”.

2.10 SCHEDULES, VOUCHERS ETC., RELATING TO INTER GOVERNMENT TRANSACTIONS:

A Division-wise list of debits/credits supported by relevant schedules/vouchers under each settlement account like “Adjusting account with Posts and telegraphs”. “Adjusting Account with Railways”, “Adjusting account with Defence”, I.S.S. Accounts etc., and the various Exchange accounts should be prepared by the staff in VLC section and sent to the Account current section within two days of the completion of the accounts for a month. This is to ensure that Account Current Section gets all schedules, vouchers etc., promptly.

NOTE: The provision of 2nd Sub-para of article-88 of Account Code-Vol-IV regarding Inter-Government transactions which are not adjusted in the accounts of a year but come to notice after 25th April of the following year, can be made applicable only in certain exceptional cases. The object of this rule is, where the transactions are **ab initio** booked under the heads “ Adjusting account between Central and State Government” and “I.S.S.” prior to 1st April but omitted to be cleared in accounts by effecting monetary settlement with the Reserve Bank of India before 5th April, can alone be left outstanding under these heads in the section of accounts in which they originated and the adjustments carried out in the subsequent year. The scope of this rule does not, however, extend to rectification of misclassification in Accounts Offices noticed after 25th April by one sided operation of these heads. Such misclassifications will have to be rectified in subsequent year’s accounts and monetary settlement with the Bank effected.

(Based on OOA-6296 dtd 22.6.70).

IV. VERIFICATION OF EXPENDITURE:

2.11 RECONCILIATION OF DISCREPANCIES BETWEEN THE FIGURES BOOKED BY ACCOUNTS AND THE DEPARTMENTAL FIGURES:

- 1) While the reconciliation of departmental figures is primarily be responsibility of concerned ministry/department, Accounts should also ensure that the reconciliation is carried out systematically by the departmental representative who are expected to visit this office for the purpose and that all the discrepancies are settled and rectified before the accounts of the year are closed. In case of doubts, complications, difficulties etc., which can not be settled promptly, the matter should be invariably taken up at the highest level.
- 2) To systematize and streamline the procedure for reconciliation the following steps should be taken.
 - i) A reconciliation register should be maintained in Form No.10 of this manual.
 - ii) The register should be put up to the Branch Officer/Sr.Dy. Accountant general (Works) by 15th of each month with summary of unsettled discrepancies analyzing the cases where (a) reconciliation has not been effectively carried out, (b) Discrepancies have remained unsettled for more than three months, (c) follow-up action at highest level is necessary.
- 3) Immediately after the closure of March Supplementary accounts, the VLC sections will submit the following information, Ministry/Department wise to WAC-1 section for onward transmission to T.M. Section of Main Office.
 - 1) Particulars of Controlling officers who:
 - a) Did not effect reconciliation of figures for all the 12 months.
 - b) Did not effect reconciliation for a shorter period.
 - c) Completed the reconciliation after the close of the accounts for year.
 - II) Particulars of Controlling Officer in whose cases the discrepancies could not be/were not reconciled.
 - III) Any other important or interesting feature which may come to notice.

(O.O.B-1566 dtd 9.5.76)

NOTE- 1) The verification of actual of expenditure by personal contact under the various units of appropriation as recorded in the books of this office should be conducted by Departmental authorities every month by personal contact to make the verification of expenditure upto date.

(Govt. of Orissa, Finance Department Letter No.AR-112/65-8124 (12) dt. 27.2.65 (OOA- 5078 dt.12.3.65).

2) Scheme-wise plan expenditure requires verification by Departmental Representatives at V.L.C Section with reference to the register maintained for the purpose simultaneously with their verification of actual with reference to documents of V.L.C. Sections.

V. ANNUAL CLOSING OF ACCOUNTS:

2.12 STATEMENT OF MAJOR HEAD TOTALS (WORKING SHEET):

After closing of March Supplementary account of the year, the statement of major head totals (working sheets) should be prepared by WAC-I section and sent to Book Section for agreement of the corresponding figures recorded in the Book section. The figures in the statement should be shown separately under respectively major heads and sub-major heads, wherever necessary, under “Non-plan”, “Special Non-Plan”, “State Plan”, “Centrally sponsored” and “Central Plan” showing “Charged” and “Voted” separately.

In so far as non-plan. Major heads are concerned the figures under the prescribed minor heads sub-ordinate to sub-major heads should also be given so that the figures will suitably be incorporated in the Finance Accounts of the year by Appropriation Accounts/Book section.

NOTE – 1) To ensure timely and correct accountal of figure in the working sheet, WAC-I Section should verify the Major Head totals as worked out at the end of each quarter with the same recorded in the Abstract of Major Heads totals communicated by Book section as per the following programme.

Month upto which verification of Major Head totals to be conducted	Due date of sending a report to Book Section by Works Accounts Sections.
June	16 th August
September	15 th November
December	15 th February
March (Preliminary)	10 th June
March (Final)	20 th June (or 10 days after closing of Accounts in accounting Sections)

(O.O.B.-1594 dtd. 16th August 1976)

- II) As the position requires to be elucidated in the combined Finance and Revenue Accounts in respect of all minus expenditure transactions under various major and minor heads of accounts including suspense accounts in each case, it should be ensured that necessary Foot Notes are given in the Finance Accounts with full explanation.

(Comptroller & Auditor general's Letter No.200-Comp51-68 dtd 12.2.70. Copy received with M.O. Lr. No.AA-1-3-(69-70)2443 dtd 09.3.70 (Dy-WM-28-7034). To avoid delay in furnishing explanation for minus expenditure as soon as the consolidated Abstracts for March Final Accounts are closed or earlier, reasons therefore should be ascertained by WAC Sections if necessary, by reference to Controlling Officers/Divisional Officers concerned and the fact intimated to Book Section for further action.

- III) For compilation of the combined Finance and Revenue Accounts of the Central and State Government Article-18 of Account Code-Vol-I and 277 to 280 of account Code Vol.IV may be referred to.

2.13 MARCH (SUPPLEMENTARY) ADJUSTMENTS:

To ensure completeness and accuracy of the statement of Major Head Totals to be sent to Book section in due dates, V.L.C. sections should carry out all the adjustments in respect of misclassification of expenditure pointed out during verification of expenditure by personal contact. Account and V.L.C. sections should also carry out the annual adjustments on Prorata distribution of Direction and Administration and Machinery and Equipment charges, supervision charges, pensionary charges, Interest charges and Allocation of joint maintenance cost of projects etc. in March(S) Accounts positively.

- (1) Prorata distribution of Direction and administration and Machinery Equipment charges is regulated accordingly to the instructions of State government.

2. ADJUSTMENT OF SUPERVISION CHARGES:

Adjustment of supervision charges indicated in the tabular form below should be carried out in the Annual Accounts basing on orders issued by the government from time to time and provision made in the Budget Estimate.

Name of the Chief Engineer	Head of A/c under which C.E's establishment is booked	Scheme/work to which supervision charge is to be allocated.	Head of A/c under which Scheme work is charged.	Percentage to be charged
(1)	(2)	(3)	(4)	(5)
1.Chief Engineer, Electricity-Cum-Chief Engineer, Electrical Project, Orissa	2801-Power Project etc.	Survey and investigation of water and power development	2701 Water & power development etc.	5%
2.Chief Engineer, Electricity-Cum-Chief Engineer, Electrical Project, Orissa	2801-Power Project etc.	Collection of electricity duty	2054-Other taxes and duties etc.	2.5%
3.Chief Engineer, Electricity-Cum-Chief Engineer, Electrical Project, Orissa	2801-Power Projects etc.	Supervision of Balimela Power	4701-Capital outlay etc.	29%
4.Chief Engineer, Electricity-Cum-Chief Engineer, Electrical Project, Orissa	2801-Power Projects etc.	Supervision of Rengali Power Project	4701-Capital outlay etc.	29%

(1)	(2)	(3)	(4)	(5)
5.Chief Engineer, Electricity-Cum-Chief Engineer, Electrical Project, Orissa	2801-Power Projects etc.	Supervision of Balimela power Scheme (Revenue)	2701-M.P.R.P. etc Major & Medium Irrigation Projects	5%
6.Chief Engineer, Electricity-Cum-Chief Engineer, Electrical Project, Orissa	2801-Power Projects etc.	Supervision of Upper Kolab Hydro-Electric Scheme	4801-C.O.L. etc	15%
7. Chief Engineer, Irrigation, Orissa	2701-Major & Medium Irrigation	a) Supervision over Delta Irrigation Scheme	4701 Col Major & Medium Irrigation etc.	20%
		b) Salandi Irrigation Project	4701 Colon Major & Medium Irrigation etc.	20%
		c) Anandpur Barrage Project	4701 Colon Major & Medium Irrigation etc.	20%

8. Chief Engineer, Irrigation, Orissa	2701-Major & Medium Irrigation	d) Survey & Investigation of Medium Irrigation Projects	2701-Majorb & Medium Irrigation etc.	5%
9. Chief Engineer, Irrigation, Orissa	2701-Major & Medium Irrigation	e) Hirakud dam Project Stage-I	2701-Majorb & Medium Irrigation etc.	15%
10. Add. C.E, Rengali & Bhimkund Irrigation Project	4701-COL etc	Supervision over Bhimkund Project	4701 C.O.L. etc	5%

3. Subventions from the Central Road Fund:

The Additional revenue realized from the excise and Import Duties on motor spirit is credited to a fund constituted by Government of India. From this fund, subventions are made to the State for expenditure on schemes of road development approved by the Government of India; the amount received as subvention is credited as Grant received from the government of India and an equivalent amount is transferred to a Deposit Account (Subventions from central road Fund) by debit to “3054 Roads and Bridges”

The actual expenditure on schemes approved by Government of India is also initially booked in the revenue portion of this grant and subsequently transferred to the Deposit Account.

The details of annual adjustments and the section responsible therefore are given in the Annexure No.I.

2.14 BELATED T.E’S:

After sending the statement of Major Head totals (Working Sheets) upto March (Supplementary) Accounts, the belated T.E.s are to be prepared for rectification of misclassifications if any, still left, with sufficient explanations.

Three copies of such supplementary T.Es should be sent by V.L.C. section to Book Section together with Consolidated Statement in Form-AO 49 prescribed under Article 244 of Account Code Vol.I for approval of Accountant General and inclusion thereof, in the accounts of the year. After approval by the Accountant General, one copy of the T.Es will be sent by Book Section to WAC sections I & III.

2.15 GRANT STATEMENT:

- 1) After closing of the accounts of a year, the Grant Statements under different grants are to be prepared, indicating therein the actuals of expenditure under each unit of appropriation against the net Grant as worked out taking into consideration the original appropriation, supplementary estimates and surrender/Re-appropriation statements received from Government. The Grant Statements should be sent to Appropriation audit Section so that consolidated Draft Appropriation Accounts will be prepared by the section and sent to the respective Administrative Departments.
- 2) Each Grant/Appropriation will be followed by “Notes and Comments” which will bring to the notice of the Legislature (giving relevant particulars of the group heads) excess over grants/appropriation requiring regularisation, the expenditure booked against the grant/appropriation but not really debit to it, expenditure incurred on a “New Service” without specific authority of the Legislature, unjustified or excessive provision of funds leading to large savings and lapses and also case of defective control over expenditure i.e. excessive, irregular or unjustified re-appropriations or surrenders within the Grant/Appropriation.

(Para 3(b) of M.S.O. (T) Vol.II)

- 3) Report on excess over grants/Appropriation requiring regularisation and expenditure incurred on “New Service” without specific authority of the Legislature will be made by Appropriation Accounts sections (O.O.A. No.7229 dated 26.6.75). For other matters, WAC-I section should collect the materials after the close of the year from V.L.C sections. For this purpose these sections each will maintain a register of Special irregularities as per Para 835 of M.S.O. (T) Vol.I in the form given below wherein each case of irregularities should be noted after obtaining approval of Senior Deputy Accountant General (Works Accounts).

Name of the Department Name of the Division	Brief particulars of irregularity	Rule or procedure infringed	Amount involved in each case	No. and date of report to administrative Department of Government	Action taken by Government as remedial measures	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

NOTE : 1) For the purpose of preparing the working Sheets/grants Statement, WAC-I section should collect figures from V.L.C sections of this office and also from Main Office, Bhubaneswar in respect of establishment expenditure figures pertaining to Chief Engineers, Superintending Engineers and Divisional Officers under respective P.W. Major heads. To obviate delay in preparation of the statements, the concerned Accounting Sections shall ensure that the progressive figures under each unit of appropriation in the Consolidated Abstracts and the total figures in the detailed Summary as well as Grant Summary prepared in the Consolidated Abstracts are got agreed with the corresponding Book figures and are furnished to WAC-I Section for further action soon after closing of March final Accounts.

After transmission of Grant Statements and P.W. Finance schedules no correction of figures in Consolidated Abstract should be made by concerned Accounting Section without intimation to V.L.C sections.

2) The progressive suspense figures verified and worked out to end of the year should be adopted for preparation of summary of suspense transactions for inclusion in Appropriation Accounts which will be responsibility of WAC Section-I which will also furnish to A.A. section a draft para on large outstanding balances and important irregularities noticed.

(Correction Slip No.194 dated 22.5.1974 to para 621 of M.S.O. (T) Vol.I and O.O.A-6754 dated 5.4.1972)

The correctness of suspense balance under each major head of expenditure appearing in the Consolidated Abstracts should be proved in a separate register and agreed with the corresponding balances worked out in Part-I of Works Register. At the close of the year the balance of each suspense account should be worked out independently to and from the balances of the previous year total debits and credits of the next year as per Consolidated Abstracts should be added and subtracted respectively to arrive at the resultant balances which should agree with those in Consolidated Abstracts and Part-I of Works Registers.

(Based on Para 698 of M.S.O. (T) Vol-I).

3) To ensure correctness of Grant figures and to facilitate comparison between the Grants & Actuals, the Grant Statements in form No. M.S.O. (T) – 134 in respect of all Grants pertaining to Public Works Department should be furnished by the Appropriation Accounts Section to WAC-I Section for verification and pointing out discrepancy, if any, within fifteen days of receipt of the Statement, failing which the figures exhibited in the Grant Statements will be treated as final for the purpose of the Appropriation Accounts.

Comparison between Grants and Actuals should be made keeping in view the principles enunciated in Para-II(d) of the Introduction to the 5th Report (3rd Assembly) of the P.A.C.(62-63) given below:

“Whenever there is either savings or excess expenditure the concerned officers should automatically send the reasons for variations to the Controlling Officers so that when the Accountant General, Orissa asks for the same, they can be furnished without any lose of time failing which the Controlling Offices should fix up responsibility for such lapses and take up suitable action against the Officers responsible for such irregularity”.

2.16 FURNISHING ACTUAL OF EXPENDITURE IN THE BUDGET ESTIMATES

The actual of expenditure under various units of appropriation for the preceding 3 years as well as the actual upto the latest month of the current year for which figures are available and all the figures for the corresponding period of the past year in the respective columns of the Budget Estimates for State and Central Government in respect of P.W. Major Heads should be furnished by WAC Section-I after necessary check of the figures furnished by the Controlling Officers vide Rule 78 of the Orissa Budget Manual and Rule 52 of GFRs.

VI. FINANCE ACCOUNTS

2.17 DEFINITION:

Finance Accounts of the Government for a year present the accounts of the receipts and outgoings of the Government, together with the financial results disclosed by the Revenue and Capital Account, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and charged Appropriation presented separately supplement these Accounts.

(Para 12 and 15 of M.S.O. (T) Vol-II)

NOTE: The Finance Accounts show the net expenditure after taking into account the recoveries while the Appropriation Account indicate the Gross Expenditure required for each service.

(Paras 5 of M.S.O. (T) Vol.-II)

2.18 PREPARATION OF FINANCE ACCOUNTS:

The Finance Accounts are prepared in two parts:

Part-I showing summarized statements No. 1 to 8 e.g. summary of transactions (Statement No.-1) Capital outlay with the progressive figures (Statement No.-2). Financial results of Irrigation works, Electricity Schemes (Statement No.-3). Dept position (Statement No.-4) etc. and Part-II showing detailed accounts and other Statement No.-9 to 19 e.g. Statement of Revenue and Expenditure under different heads expressed as a percentage of total Revenue/Total Expenditure (Statement No.-9) Statement showing distribution between charges and voted expenditure (Statement No.-10) detailed accounts of Revenue by minor heads (Statement No.-11) detailed accounts of expenditure by Minor Heads (Statement No.-12), detail statement of Capital Expenditure during and to end of the year (Statement No.-13) detail statement of Debt, Deposit and Remittances (Statement No.-16) etc.

(Article 275 of Account code Vol.-IV and Para-13 of MSO (T) Vol.-II).

2.19 MATERIALS REQUIRED FOR FINANCE ACCOUNTS FROM VLC SECTIONS:

The following materials will be furnished to Appropriation Accounts (AA) Section by WAC-I Section after collecting relevant information from the P.W. Finance Schedules and their subsidiary Accounts etc., for inclusion in statements of Finance Accounts.

Sl. No	Particulars of Materials	Statement Number	Section from which due	Due date
(1)	(2)	(3)	(4)	(5)
i)	Financial result of Irrigation Electricity Schemes etc., with a sub para showing total outstanding demands of each scheme with its year wise break-up	3	WAC-I	20-7
ii)	Paragraph of the position of levy and realization of betterment charges. Water rates, etc. in connection with Irrigation Projects	3	WAC-I	01-8
iii)	Para on important new Projects sanctioned or interesting development such as substantial modification or extension of the existing Projects etc.	3	WAC-I	01-8

(1)	(2)	(3)	(4)	(5)
iv)	Rates fixed as rate of interest for testing the productivity in respect of Irrigation Works	3	WAC-I	01-8
v)	Detailed statement of capital expenditure during and to end of the year	13	WAC-I	15-7
vi)	Fund accounts with descriptive notes duly verified by Book Section under Reserve Funds			
	(a) State Road Fund	16	WAC-I	01-8
	(b) Depreciation Reserve Fund	16	WAC-I	01-8
	(i) Electricity schemes separately for each scheme	16	WAC-I	01-8
	(ii) Hirakud Dam Project Stage-I	16	WAC-I	01-8

(II) DEPOSIT ACCOUNT:

(a) Subvention from Central Road Fund

(OOA-6754 dtd. 05-04-1972)

NOTE: 1. Statement No. 11 and 12 will be compiled from the figures furnished in the P.W. Finance Schedules.

2. As Book Section maintains the Detail Book for all Debt, Deposit of Remittance transactions and is responsible for sending the materials therefore to A.A. Section for incorporation in Statement No. 16 of the Finance Accounts, for this purpose WAC-II Section maintaining the Broad Sheets under D.D.R. Heads will furnish the materials to Book Section with comments on case difference between the Ledger and Broad Sheet balances action taken towards their clearance together with year-wise break-up of these differences and abnormal delay.

CHAPTER-III

3.01. RECEIPTS OF SANCTIONS/ORDERS:

All sanctions to work where the cost of work is Rs. one crore and above where more than one Public Works/Irrigation Divisions are engaged in the construction/execution (Sanctioned by the competent Public Work Officer) is required to be forwarded to this office not later than the 10th of the month following the month of sanction.

On receipt of these sanctions by concerned W.A.C.-I Section they should be noted in Part-I of the Works Register.

The returns should be filed serially in a separate file for each Division after necessary action.

3.02. ACCEPTANCE AND COMMUNICATION OF CONTRACT/AGREEMENTS TO A.G. (A&E)

Certified copies of Agreements for works/supplies tenders in respect of which have been accepted by authorities higher than the Divisional Officer must be submitted by Divisional Officer to this office without any delay at any rate within 15 days from the date of acceptance through the authority who accepted the tender.

(Note 2 to para 4.41. of C.P.W.A. Code)

3.03 WATCH OF SANCTION TO CONTRACTS AND WORKS:

1. In order to exercise an effective watch over regular and punctual submission of agreements a report in the following proforma is required to be furnished by the Divisional Officer along with their monthly accounts in respect of agreement.

PROFORMA

Agreement No and Date	By whom accepted	Name of Work	Name of Contractor	If copies sent quote letter No. Date	If not, State reasons for delay and probable date of submission
(1)	(2)	(3)	(4)	(5)	(6)

(Letter No. WM-12-46-4453 dt. 14.11.68)

If there is no such a "NIL" report may also please be sent. Copies of sanctions to agreements relating to construction after works supplies, carriages etc., as communicated by the authority higher than the Divisional Officer where the cost of the work is Rupees one crore and above and where more than one public works, Irrigation etc., divisions are engaged in the construction/execution are to be sent to this office and accordingly the report should contain such sanctions only.

2. A quarterly report of non-submission of copies of agreements to this office within two months of award of work may also please to sent to this office in the month of April/July/October /January of each year with a copy to Superintending Engineer and Chief Engineer in the Proforma below on non-submission of copies of agreement.

PROFORMA

No. & Date of agreement	Name of work	Name of Contractor	Tendered amount	Reasons for delay in supplying copies of Agreement to Audit
(1)	(2)	(3)	(4)	(5)

(Para 6(e) (i) of Section 24 of Chapter-III of C.P.W.D. Manual Volume –II)

MAINTENANCE OF WORKS REGISTER

3.04. WORKS REGISTER

The detailed instructions for the posting of works Register are contained in para 618 to 629 of M.S.O. (Technical) Volume –I read with decisions of the Headquarters issued vide General Circular No. 23-AC-11-87 No. 11/124-86.

The Works Register will hence forth contain two parts only.

Works Register Part – I Sanction to Works.

Works Register Part –II Sanction to Contracts.

3.05. PART – I OF THE WORK REGISTER:

Part I of the works Register (Sanction to works) should be maintained in respect of works costing one crore and above and where more than one Public Works/Irrigation Divisions are engaged in the construction/execution. In respect of these works the Technical sanctions, Sanction to allotment and Administrative Approval should be noted therein.

In case of Irrigation etc., Projects where centralized Accounting Organization has been set up and if that Organization is maintaining identical records no register need be maintained by the Accountant General (A&E).

3.06. PART-II SANCTION TO CONTRACTS:

All sanctions to contracts/agreements accorded by authorities higher than Divisional Officer should be received, scrutinized and registered in this part of the register. Payments made against such contracts should be recorded regularly to watch fulfillment of contractual obligations.

1. Expenditure against a contract posted in this part irrespective of whether the contract has not been received in Accounts. Prompt action should be taken to obtain the same where not received.
2. The expenditure should be posted month to month. Review should be conducted by the Section Officer/Assistant Accounts Officer completely with reference to the contract voucher, schedule docket and Register to see that there is no irregularity in payment, disregard of rule, irregular grant of advance/issue of materials to contractors etc., vide para 602 (a) and 647 of M.S.O. (Tech.) Vol. I Letter No. WM-24-Con 7349 dt. 9.12.69).
- 3 For watching estimates/agreements through objection Book note (2) to para 4.01 (ii) and para 5.05 of this Manual may be seen.

3.07. POSTING OF PART – I OF THE REGISTER:

- (i) The following general instructions are laid down for guidance of Accountants, Section Officers/Assistant Accounts Officers and Branch Officers in the posting and checking of Works Registers.

While posting the expenditures figure in this register, the Accountants should note down the schedules of works expenditure against the item concerned the page number of the Work Register in which the item has been posted.

- (ii) Two distinct lines must be left between the names of different works.
- (iii) Erasures and over-writings are strictly prohibited and all corrections should be duly attested.
- (iv) For transfer of works from old to new works register, the provisions of para 627 of the M.S.O. (Technical) regarding attestation of entries by Section Officer etc., should be strictly followed.
- (v) The progressive expenditure should be entered below the entry of expenditure for every month. The Expenditure during the year should be worked out by deducting the expenditure to end of the previous year as noted in Column.7 of the Works Register from the progress total to date.
- (vi) An index should be prepared in the first page of each Works Register showing the folio numbers of each minor and detailed head.

(vii) Each works Register should contain on the inside of the outer cover, a tabular statement Form No. Sy. 316 in which Accountant/Section Officer and Gazetted Officer in charge should record their initials in token of completion, check and review respectively of posting.

Posting of suspense figures in Part-I of works register consequent on discontinuance of maintenance of Broadsheets of suspense heads within major heads of accounts and measure for accuracy etc., with effect from the year 1969-70.

- (I) The following procedure shall be adopted for posting:-
- (II) The figures of monthly debits and credits appearing in the classified Abstract of Expenditure (Form 74 P.W.A. 41) will be posted every month in Column 11 to 24 of works register separately for each sub-head of suspense i.e. Stock, M.W.A., Workshop Suspense as under:-

(a)	Stock	Debit/ Progressive.....	
		Credit/ Progressive.....	
		Closing Bala	
(b)	Misc. Works Advance	}	Similar entries as for stock.
(c)	Workshop Suspense		
(d)	Net:- Debit /Progressive Credit /Progressive		

- (ii) The opening balance under the suspense heads at the commencement of the year will be posted in column-7 of Work Register.
- (iii) The Budget allotment will be note in column 8 with any addition reduction to the allotment during the year, working out the net allotment for the year.
- (iv) The Reserve Stock limit will be noted in column 4 with the authority in the column 3.
- (v) If there are any other heads of accounts for which there are separate allotments in any Division, on or more folios of Part-I of the Register are to be set apart for the record of monthly progress of expenditure against such heads.

NOTE: 1 The entries in the Divisional Schedule of various sub-heads should be checked with those in Part-I of Works Registers. The opening and closing balances as well as the debit/credit entries shown in the Divisional schedules should be checked by W.A.C. Sections concerned. Any differences noticed there pertaining to Divisions should be reconciled by reference to the Divisions by special correspondence. The figures in the Divisional Schedules should be corrected where necessary to correspond with the figures in Works Registers.

2. Opening balance in the Divisional books as on 1st April are finally adopted as opening balance in the Works Registers.

3. The figures of debit and credit in Works Registers will be attested once in a quarter and at that time all the monthly entries relating to months covered in that quarter should be attested.

(II) MEASURES FOR ACCURACY:-

(i) The detailed compilation sheets under each major head of accounts will be sent by V.L.C. Sections for the quarter ending June, September, December, and March to the W.A.C-I & W.A.C.-III Sections on 5th of August, November, February and May for verification of figures. The Section Officers of W.A.C-I & W.A.C.-III Sections shall complete the verification by 10th of the month and record their dated initials recording "Verified" in the Works Register and the detailed Compilation Sheets. The Financial Adviser & Chief Accounts Officers rendering consolidated monthly accounts under Centralized accounting system are to record a certificate in their monthly accounts for April, July, October, and January to the effect that the figures under the suspense sub-heads tally with the figures posted in the Works Audit Register maintained for each division.

(ii) Financial Advisor Chief Accounts Officer should send consolidated statements of major head-wise (Schemes-wise in respect of projects) suspense transactions under each sub-head separately posted in the Works Registers to W.A.C.- I & III Sections by 10th May, August, November and February for months covered by quarters ending March, June, September and December respectively in the following proforma :

Opening Balance.....
Debits during the quarter.....
Credit during the quarter
Closing balance at the quarter.....

The statements received from the above sources will be consolidated by W.A.C.-I & III Sections Major Headwise/Schemewise in a separate register and total debits/credits under each sub-head of suspense for the quarter checked with the corresponding figures in the Consolidated Abstracts under the respective major heads/schemes, certificate of verification to that effect being recorded in the Consolidated Abstracts by 15th of the month concerned.

If there is any discrepancy in figures as a result of this verification due to mis-posting/wrong posting in the Works Registers the same should be set right by scoring out incorrect figures and substituting the correct ones. If the discrepancies are noticed in the Consolidated Abstracts, errors should be rectified as required under Act, 246 of account Code Volume IV.

NOTE: Accuracy of progressive figures under suspense heads at the end of the year should be ensured by W.A.C.-I for adopting the verified figures in the Summary of suspense transactions (Vide Note (ii) below sub para (3) to 6.11 of Chapter-6 of this Manual).

(III) QUARTERLY REVIEW:-

A quarterly review of outstanding balance under suspense heads should be conducted by the Section Officers of W.A.C. Sections/Financial Adviser and Chief Accounts Officers with reference to figures posted in Part-I of Works Register, which should be recorded in a suitable register, If the balances are heavy and progress of clearance during the quarter is not satisfactory, the matter should be reported to the next higher authority (Superintending Engineer/Chief Engineers) through special letters after obtaining the orders of Senior Deputy Accountant General(Works Accounts) in each case. So far as Financial Adviser and Chief Accounts Officers are concerned, the review reports will be obtained by W.A.C. Sections for taking action on the lines indicated above.

(Based on Comptroller and Auditor General's Letter No. 932-T, Admn-11/298-68, Dated 3.5.69 received with Dy, WM-1285, and O.M. No. WM-28 Spl-1551-52, Dt.

23.6.69, C & AG's Letter No. 447-TA. 11/298-68-11 dated 9.4.74 (Dy. WM-28-Spl. C& AG, 8, and O.M. No. : WM-28-Spl-2280(12) Dated. 2.9.1974)

3.08. PROCEDURE FOR UNSETTLED ACCOUNTS:

The procedure for transfer of unsettled accounts (Suspense, Deposit balance etc.,) consequent on reorganization/reconstitution of executive charges of a P.E. Division, has been laid down in para 23.3.1. of C.P.W.A. Code and Notes there under and Notes as corrected by C.S. No. 1195 dated 22.5.1974 below para 668 of M.S.O. (Tech) Vol. I.

On receipt of an intimation about the transfer of balances (Proforma without any account adjustment) from the closing division, the Accountant of the successor division would keep a note thereof in Accountants Note Book as well as against Relevant entry into the Works Register and the transfer pursued closely with the successor division till the balances are incorporated in its books, A copy of the intimation should also be sent by concerned W.A.C. Section to WAC-II Section for taking similar action in regard to Deposit and cash settlement Suspense Account, and Remittance Accounts.

The detailed instructions to be followed by the closing and amalgamated Division in transfer of accounts, records and balances are indicated in Annexure.

3.09. WORKS FUMMARY:

At the end of Works Register (Part-I) an Abstract of Summary should be prepared under the Minor Heads and Primary units of Appropriation separately for each Major Head or Distinct part thereof, showing expenditure and progressive expenditure of each month from the Divisional Schedules of works expenditure and the totals reconciled with the figures of abstracts in form C.P.W.A. 74 (Classified Abstract). The summary should compare figures of appropriation with the expenditure recorded there against. For this purpose Divisional Allotment under each unit of appropriation should also be noted against the expenditure in the summary or abstract page.

(Based on Comptroller and Auditor General's letter No. 1549-50 Admn. 11/435-61 dated. 21.9.62 received with Dy. WM-1-24-14-4680.

NOTE: The amount to be noted in the Works Register as allotment for any work is the amount shown in the Budget subject to the conditions that (I) there is a sanctioned estimate for the work and (II) the amount provided in the Budget together with the expenditure to end of the previous year does not exceed the amount of sanctioned estimate including the permissible limit of excess.

(C.S. No. 123 dated. 12.4.1957 to old manuals)

3.10. SECTION OFFICER'S CHECK:

Apart from ensuring that the concerned Accountant has correctly and regularly posted and closed the Works Registers, the following are the checks that should be exercised by the Section Officer.

1. Part-I of Works Register:

- (a) All sanction should be checked as regards checked their accuracy and the amounts attested.

It should be made sure that sanctions relating to land acquisition are noted simultaneously in Works Register/Project Register of Land Charges and attested by him.

NOTE: Cost of land acquired for not specific work or a project shall be recorded as part of the cost of works/project under the relevant functional major/minor head vide revised Art-38 of Account Code Vol.I.

- (b) 50% of the entries made in each month should be checked attested in the Register.
- (c) The figures in the summary should be completely checked, the grand total being attested in all cases.
- (d) In respect of Deposit Works, the Section Officer should also see that on the final settlement of an account work "closed" is written in red ink against the entry of the up-to-date deposit in Col.6 of para I which should also be attested by him, vide para 657 of M.S.(Tech) Vol-I.

2. Part- I of Works Register:

All the entries made in these parts should be checked examined and attested by the Section Officer.

3.11. CURRENCY OF REGISTER:

The Register should be closed and New Register should be opened in accordance with paras 627 and 628 of the Manual of Standing Orders (Technical) Vol. I.

3.12. TIME OF POSTING:

All sanctions and orders received in the section should be treated as urgent documents and posted in the Works Register wherever necessary and put up to the Section Officer for attestation. All transactions appearing in the monthly account should be posted concurrently as the accounts scrutiny progress. Instructions to be observed when a Division apart from Division amalgamated with another division or divisions.

(1) Cash and Imprest Advances:

The cash balances, Imprest and Advances, if any, of the closing division on the date of amalgamation, should be paid into the treasury under the Head of Account “3871-Departmental Balance-Civil-P.W.D. Cash Balance” by the closing Division.

(2) Deposit, Stock and other suspense Accounts:

The outstanding balances of suspense and deposit heads in the books of the division to be abolished and merged with another division may be transferred by the closing division to the successor division by proforma adjustment without effecting any adjustments in their accounts. The procedure that should be followed by the closing division as well as the successor division in effecting the transfer of these balances as a safeguard against any omission etc., is detailed below:-

(i) If the balances are proposed to be transferred to two or more divisions the closing divisions should make out two copies of the various registers showing there in the items proposed to be transferred to each division and forward the same to the divisions concerned with a forwarding letter requesting them to incorporate those figures in the balance of the latter divisions and endorse a copy to the Audit Officer intimating the total amount under each head that is proposed to be transferred to each division. The Registers of closing division duly completed should be transferred to one division which is nominated as its successor and to which entire records of the defunct division are to be transferred. If, however the entire balances are proposed to be transferred to one division only, the closing division should simply transfer the registers duly completed but intimating at the same time the balances under each head to the successor division with a copy to Audit Office. The closing division should quote number and date of the letter under which balances are transferred to the successor division, in the relevant schedules to

be submitted to Accountant General and show the closing balances under the various heads as NIL on this authority.

(ii) The divisions to which the balances have been transferred would incorporate the balances in their books without making any adjustment in the accounts in the month immediately following the month in which the balances were transferred by the closing division. The balance so transferred by the closing division should be incorporated in their entry by the successor division. Discrepancy if any may be settled subsequently with the successor division to which the records of the closing division have been transferred.

(3) WORKS:

All expenditure incurred on unfinished works as also arrears due to and from contractors, piece workers, labourers or members or work charged establishment should be brought on to the books of the amalgamated division without any transfer entry in the accounts and cleared in the ordinary course as if they had originated in the division.

As regards subsequent expenditure in the amalgamated division on unfinished works of the closed division the entries to be made against "Total outlay to end of month" in the schedule docket and the schedule of works expenditure should represent the total expenditure incurred on each work in the two divisions, but in the first month the expenditure should be shown separately for the purpose of Audit.

Extracts from the register of works showing all the works in progress with information as to estimates, expenditure to date and appropriation should be sent to the Divisions concerned and all the materials at site accounts of works should be transferred to the Executive Engineers concerned.

(4) Contractor's Ledger

Extracts from the Contractors' ledger duly signed by the contractors concerned should be sent to respective divisions for their information.

(5) Contract

Agreements for the current contractors should be transferred to the divisions concerned along with copies of previous bills.

(6) Appropriation

As soon as possible after taking over charges, the Executive Engineer of the amalgamated division should report the unspent balances of grant of the closed division to the Superintending Engineer with a view to:

- (i) The formal transfer to his division of such of them as are still required for the prosecution of the works for which they were assigned to the closed division and
- (ii) the formal surrender of any balances no longer required.

(7) Machinery and Equipment:

The yearly balance returns of Machinery and Equipment of the closing division should be closed, all articles in hand being shown as issued with the physical transfer to the amalgamated division so that the returns of the closing division may close without any balance. Copies of these returns should be sent to the Executive Engineer of the amalgamated division who should see that the balances transferred are duly brought on the yearly returns of the amalgamated division, as receipt of the month in which the amalgamation is effected, Form No. 13 and 14 being submitted to the Accountant General with the monthly account as usual so far as special tools and plants/ machineries and Equipment are concerned vide para 22.4.15(13) of C.P.W.A. Code.

(8) Remittance Accounts:

A copy of the schedule of settlement with treasuries (Form 51) with year-wise analysis of outstanding items and amount up to the date of closure of the division, as furnished to Audit, should be sent to the amalgamated division for incorporation of the outstanding balance in his Form 51 to be submitted. It should be ensured by the amalgamated division that the balances pertaining to the closing division are shown separately in the Form 51 for the first month. As regards outstanding "III (b) items" a list of pending adjustment memos with year-wise break-up indicating items and amounts as also the latest action taken for clearance should be prepared and furnished to the amalgamated division with a copy to this office for taking necessary action by the former.

(9) Rent and Other Revenue:

Extracts from the Register of Rent of Building and lands, Register of Revenue realized should be sent to the Executive Engineer concerned and a statement of unrealized revenue and rents should be furnished to those divisions.

(10) Advise of debits and credits:

In the event of any transfer advised to other divisions not being acknowledged in the accounts of the closing divisions, the amalgamated division should accept and adjust them as if the advices were sent to itself.

(11) Any unpaid amount of pay or traveling allowance outstanding in the Register of closing division should be made over to the amalgamated division with the Register of undisbursed pay and allowances or extracts there of duly attested without any adjustment under "Transfers". These should be brought on to the Register of amalgamated division and dealt with as if they had originated there.

(12) The Interest Bearing securities viz., the postal Savings Bank Books etc., should be made over and pledged to the Executive Engineers of the amalgamated division to which the works or subordinates concerned are transferred. The original security register should be sent to the amalgamated division.

(13) Miscellaneous:

Notes of liabilities not yet brought to account, quantity account of Road Metal, Measurement Books, Materials account and establishment records i.e., Service Books, Personal files etc., should receive special attention and handed over completely to the amalgamated divisions.

NOTE: In case where the records are not required in the closed divisions for other purpose, the same in original should be transferred to the amalgamated divisions instead of spending copies or extracts there of.

(14) Inspection Report and Audit Notes.

A complete list of Inspection Reports and Audit Notes together with the inspection reports and audit notes and other references received from Audit but not disposed of should be made out and furnished to the new division indicating there in the latest position in each case a copy of list being sent to Audit.

CHAPTER-IV

I.SCRUTINY OF RECEIPTS

1. GENERAL

4.01 The check of classification record on receipt schedules will be the sole responsibility of Accountant General (A&E). The concerned staff of the office of the Accountant General (A&E) (i.e. VLC Section in case of P.W. Accounts) will check the classification of receipt schedules in accordance with the provisions contained in para 11(3) of S.M.I. Besides ensuring the correctness of compilation, the staff of VLC will be responsible to see that the classification recorded on and that no unauthorized major/minor/detailed head of account has been operated upon by the Treasury Officer/Departmental Officers rendering initial Accounts to the Accountant General. In those cases where the challans are received with the treasury accounts, the correctness of the head of account operated upon will also be ensured.

The monetary limits for check of classification by Section Officers and Branch Officers on receipt schedules prescribed in para 11(3) of S.M.I have been revised. The revised limits are as follows.

	<u>Receipts</u>	<u>Percentage of Checks</u>		
		Accountant	Section Officer	Branch Officer
I.	Upto Rs. 50,000.00	100%	NIL	NIL
II.	Between Rs.50,001 and 1,00,000	---	50%	12.5%
III.	Between Rs.100,001 and 5 lakh	---	100%	25%
IV.	Between Rs.5,00,001 lakh and 10 lakhs	---	100%	50%
V.	Above Rs. 10,00,000/- lakhs	---	---	100%

NOTE : A percentage of work done may be reviewed by the Section Officers as may be decided locally by the Accountant General.

(Headquarters circular No. 20-AC.II/86 NO.349-AC.II/44-86 dtd. 01-09-1986 and No.573-AC-MIS/346-2007 dt. 21.08.07)

4.02 RESPONSIBILITY OF DIVISIONAL OFFICER AND SCOPE OF ACCOUNTS SCRUTINY

The Divisional officer is primarily responsible for ensuring that all revenues or other debts due to Government which have to be brought to accounts of P.W Section of the accounts are correctly and promptly assessed, realized and credited to the concerned head of account Chapter 3 of O.G.F.R vide Vol. I compilation of G.F.Rs of the Central Government and Chapter 9 of C.P.W.A Code.

Section 16 and 13 of Comptroller and Auditor General's (Duties, Powers and Conditions of service) Act 1971 envisage that it shall be the duty of Comptroller and Auditor General, to verify all receipt which are payable into the Consolidated Fund of India and of each state and transactions of the Union and of the state relating to Contingency Funds and Public Accounts are to be checked by him and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report there on. No amount due to Government should be left outstanding in its books without sufficient reasons. Whenever any dues appear to be irrecoverable, order for their adjustment should be sought. Cases in which separate revenue account of the projects are kept, the receipt relating to each project is kept distinct.

All other receipts and revenue are required to be brought to account by the Divisional Officer.

II. CHECK OF RECEIPTS

4.03 REVENUE REALISED :

All revenue receipts of P.W Divisions (R&B Wing, N.H Wing, Commerce Wing, P.H Wing, Minor Irrigation Wing, R.W.S &S Wing, Rural Works Wing, Energy Wing and Irrigation Wing) are brought to the account in the Schedule of Revenue realized (Form-46/46A) which are subject to check along with monthly accounts (Form-80) vide Para-7.17 (ii) of this Manual.

The following further points should be borne in mind :

- (i) It should be ensured that receipts pertaining to the above wings detailed in Annexure-A credited to Government Accounts are properly classified under primary units of appropriation.
- (ii) It should be seen that recourse is not taken to take credit for the revenue before actual resolution in contravention of Para-84 of MSO (Tech.) Vol.-I and 9.1.4 of C.P.W.A Code.
- (iii) It should also be seen that Refunds of Revenue are accounted for in this schedules as “Deduct Refunds” of the Revenue head concerned supported by the proper voucher.

NOTE :

1. For repayment of lapsed deposits credit as departmental revenue, it should further be seen that the refund has not been made without pre-audit by this office (Vide para 15.4.3 received with 9.4.2 of C.P.W.A Code).
- 2.(i) The procedure for payments of refunds of revenue will continue to be observed as laid down in C.T.R., 399 and 401 but the bill for refund of recent will be presented to the concerned P.A.Os to whom the departmental officers are linked. The P.A.O will, before making payment, verify the original credit from his records.
- (ii) In the case of refund of revenue which were originally deposited before the date of departmentalization of accounts and accounted for by the Treasuries, the departmental officers will first send the bills to the concerned treasury officers for verifying the original credits with reference to the details in column 4 and 5 of the refund bill (T.R Form-41) and for affixing their signature in column 6 in token of having done so. The bills after the certification by the Treasury Officers should be presented by the departmental Officers to the concerned P.A.O’s for making payment. The P.A.O’s will ensure that the above requirements have been compiled with.

(Government of India, Ministry of Finance, Department of Expenditure Special Cell’s Letter No. 2(27) 76 Spl. Cell dtd. 3rd November, 1976 received with C.A.G’s letter No. 2801-TA-11/87-76 dtd. 25.12.76 circulated under No. WM-24-5AA-5463 dtd.01.03.77)

- (iii) Receipts and Recoveries on capital Accounts under each of the Capital expenditure heads under the respective wings are exhibited in this schedule separately in the manner laid down in Para- 9.5.3 of C.P.W.A. Code, which should be checked with the corresponding figure in the relevant classified Abstract of Expenditure. It should also be seen that no amount other than the receipt and recoveries on capital Accounts is brought to account in this Schedule.
- (iv) It should be seen that receipts on account of recoveries of percentage charges are adjusted under the Minor Head “Recovery of percentage charges” by a P.W. Division other than Irrigation Division or under the minor head “Other receipts” by an Irrigation Division in this Schedule (vide paras 9.5.3 ibid and 7.23 of this Manual). Credits for centage charge should be verified from the schedule dockets of percentage Recoveries (Form-62) as well as schedule of works expenditure Form-64.

4.04 RECEIPTS DEDUCTED FROM BILLS :

- (1) Income Tax ;

Receipts on account of Income Tax recovered from pay bills and Contractor’s bills are to be checked in accordance with the instructions contained in Note below para 1.9 of M.S.O (Technical) Vol-I and para 7.26 (ii) of this Manual. This credit is shown in the Schedule of credit to Miscellaneous Heads of Accounts which should be dealt with as per Para-7.20 of this Manual.

- (2) Other Receipts.

- (a) Credits for receipts on account of hire charges of ordinary Machinery and Equipment, Royalties etc., are to be traced to the relevant head/work in the Schedules concerned (vide Para-6.4.6 of C.P.W.A Code)
- (b) Credits for recovery of House Building Advance and Motor Cycle Advance etc., should be verified from the Schedule of credit to Miscellaneous Heads of Account and passed on to the concerned Accounting sections supported by relevant schedules/details.

4.05 RECEIPTS TO BE TAKEN IN REDUCTION OF EXPENDITURE :

(a) Sale proceeds of surplus materials and plant required specially for any work or materials received from dismantled structures irrespective of whether the estimate for works make allowance for such recoveries or not are to be taken in reduction of expenditure on works in progress. It should be seen in this case that such receipts are not available for expenditure in excess of that authorized in the estimates for the work; without the order of the competent authority, the gross expenditure, authorized is not exceeded or surplus receipts are not utilized towards additional expenditure. Further, it should be seen that such receipt are actually accounted for as minus expenditure against the work (vide Para-22.2.10 of C.P.W.A. Code)

(b) Recoveries on account of depreciation charges of special machinery equipment and running and maintenance charges thereof are to be shown against the detailed head "Deduct Recovery" under the head "Special Machinery and Equipment". It should be ensured that adjustment of such charges is made under the above head correctly.

(Appendix IX under Para-7.36 (iii) of this Manual)

4.06 HIRE CHARGES OF MACHINERIES AND EQUIPMENTS ISSUED TO CONTRACTORS/LOCAL BODIES AND OTHER PRIVATE PARTIES :

The rate of hire charges is now a days prescribed by the Works Department of Government of Orissa in R&B Wing from time to time. The latest rate of hire charges of different machinery and equipment has been prescribed vide Government of Orissa, Works Department letter No.14075, dtd. 16.08.2007

It should be seen that the hire charges of machinery and equipment representing depreciation operation and maintenance charges are credited as reduction of expenditure under the sub-head/detailed head "special machinery and Equipment".

4.07 CLASSIFICATION CHECK :

Section Officer/Gazetted officer in charges of VLC Section/Broad sheet Section should continue to be responsible for correctness of posting in compilation sheet/combined T.E ledger Abstracted in respect of individual items exceeding Rupees 10,000 and Rs. 50,000 respectively under any detailed head of accounts, as per note (2) below Article 15 of Account Code Vol. IV. The percentages of check of classification to be applied to receipts by them have been prescribed in C.A.G's Letter No. 1107-TA.I-68-76-76 dtd. 16.12.76 copy received with Accountant General, Orissa Letter No. Coordn-Con-19-760 of January 1977 circulated in No. WM-24-14(Con)-5705 dtd. 26.02.77.

IV. OTHER RECEIPTS

4.08 LEASES :

Lease for Ferry Ghats, Fisheries etc., are granted by P.W. Department. It should be seen that the terms and conditions of lease agreements are carried out strictly and lease money realized from time to time are credited to Government under proper heads of Accounts.

4.09 GRANTS OF LANDS ASSIGNMENTS OF REVENUE AND OTHER CONCESSIONS ETC.

Relevant provisions in this connections are in Rules 31 and 32 of compilation of G.F.R's and 41 of the O.G.F.R Vol.-I. The orders of Government sanctioning grants of land, assignments of land revenue or any other concessions involving relinquishment of revenue etc., received in Accounts under rules 39 and 45 respectively will be subjected to usual check.

ANNEXTURE-A

See Para-4.03 (I)

Detailed of Receipt major Heads under different Wings of P.W Department.

- a) R&B Wing
 - 0059-Public Works
 - 0216-Housing
 - 1054-Roads & Bridges
- b) N.H Wing
 - 0059-Public Works
 - 0216-Housing
 - 1054-Roads & Bridges
- c) Commerce Wing
 - 1051-Port & Light House
 - 1056-Inland Water Transport
 - 0405-Fisheries
- d) Public Health Wing
 - 0215-Water Supply and sanitation
 - 0216-Housing
- e) Minor Irrigation Wing
 - 0702-Minor Irrigation
 - 0216-Housing
- f) Rural Water Supply and Sanitation Wing
 - 0215-Water Supply and Sanitation
 - 0216-Housing
- g) Rural Works Wing
 - 0059-Public Works
 - 0216-Housing
- h) Energy Wing
 - 0801-Power
- i) Irrigation Wing
 - 0700-Major Irrigation
 - 0701-Medium Irrigation
 - 0216-Housing

CHAPTER-V

SCRUTINY OF ACCOUNTS AND RECORDS

I-GENERAL

5.01. PRINCIPLES OF ACCOUNTS SCRUTINY:

The scrutiny of works transactions should be conducted in accordance with (i) general rules and principles and (ii) the special procedure applicable to each clause of transaction as set out in the relevant chapters of the Manual Standing Orders (Tech.) Vol-I with due regard to the relevant rules in the C.P.W.A Code, the Account Code Vol.-III and the Financial Rules of the Government concerned.

5.02. UNIFORMITY OF PROCEDURE:

Care should be taken to maintain uniformity of procedure in all the processes of work carried out in the VLC and Works Accounts Section. Section Officers/Asstt. Accounts Officers are required to maintain a close watch on this point and to enquire, when ever necessary, the practice of obtaining in other sections so as to ensure uniformity in procedural matters and mode of application of checks etc., whenever question of clarification on accounts which is common to all sections arises, the point should be referred to W.M. Section for examination and obtaining Deputy Accountant General's orders, if necessary.

5.03. FUNCTION OF ACCOUNTS SCRUTINY:

The primary function of accounts scrutiny is to secure substantial correctness of accounts and regularity and propriety in individual financial transactions. Therefore financial rules and orders must be observed carefully. As a general rule proper attention should be devoted to the investigation of important and serious irregularities.

5.04. SCRUTINY OF APPROPRIATIONS:

- (i) The scrutiny of Appropriation should be done with reference to the provisions of para 601 of the Manual of Standing Orders(Tech.)
- (ii) While the schedules of works expenditure exhibit inter-alia, any excesses over allotment for the woks included therein, the "Works Register" should be utilized for conducting an additional check regarding any excesses over allotments in respect of works required to be posted in Part-I of the "Works Register".
- (iii) The VLC and Works Accounts Sections are not responsible for the Check of expenditure against the grant for the whole state, which is conducted by the Appropriation Accounts Section.

5.05 APPROPRIATION AND RE-APPROPRIATION OF FUNDS:

Orders of re-appropriation, affecting different major works or a major and minor work either within the same sub-head or outside should be scrutinized with reference to Rules 15 to 159 of Orissa Budget Manual and Para 539 of the M.S.O.(Tech.) Vol. I by WAC/WM Section to see that there is no defect or irregularity. Orders for re - appropriation issued by competent authorities between major work or major work or minor work either within the same sub-head of outside should after note in the relevant column of the Works Register and consolidated abstract be finally recorded by WM section, re-appropriation orders affecting more than one sub-head should however be noted by A.A. & WAC Sections but these orders should be finally recorded in the A.A. section.

Note-1: The existing provisions in para 3.7.1. of C.P.W.D. Code read with Rule 100 of the Orissa Budget Manual regarding provision of funds for works should be strictly followed.

(G.O.W.&T Department Letter No.F-A-97/69-1543 dated 21.1.1970 received with the Department Letter No. 26135 dated 28.11.70,WM-12-46-4818).

(2) Standard Detailed Heads (Objects) of expenditure have been prescribed for Primary units of Appropriation under Revised structure of Government Accounts effective from 1.4.1947.

(3) It should be ensured that under the system of budgeting gross expenditure no attempt is made to include recoveries of expenditure relating to respective grants/appropriations.

(Para 5 of M.S.O. (T) Vol. II and 5.2.2 of C.P.W.A. Code).

5.06 PROCEDURE OF PRELIMINARY CHECK OF ACCOUNTS:

A programme of the accounts of the Division attached to each V.L.C. Section should be drawn up by the Section Officer and got approved by the Branch Officer before the 20th of each month. The programme should be so drawn up that there is an even flow of accounts for timely completion of work and review by the Section Officer and Gazetted Officer. For this purpose a register in Form No 15 of the Manual should be maintained. To ensure that all the divisional accounts received and passed by V.L.C. Section are entered

to the Programme Register, the signature of the Section Officer /AAO V.L.C. Section should be obtained as to the correctness of the entries in Co.3 of the register.

II. CHECK OF CLASSIFICATION

5.07 DETERMINATION OF CLASSIFICATION- GENERAL PRINCIPLES:

(i) Heads of Departments should invariably suggest detailed classification in the application for sanction to an expenditure. If they are unable to determine the proper heads they should settle the classification in consultation with the Accountant General before moving the Government for sanction. If in a particular case of doubt about classification the head of the department finds that early decision should be obtained, he will make necessary reference about the classification to the Accountant General simultaneously with the submission of application to Government to sanction the expenditure. In such cases the Accountant General will communicate his views to the head of the Department and also to the Government at the same time. In according sanction, the detailed classification should invariably be stated in the sanctioning order.

(ii) Care should be taken that reference on this subject are not made to the Accountant General as a matter of course, but only in such cases in which the head of the department is in real doubt about the classification.

Sufficient time should be allowed to the Accountant General to send the reply in normal course. The significance of the last condition is that the classification of an item of new expenditure to be incurred in a particular year should be settled in sufficient time to enable funds for the new expenditure to be provided in time by re-appropriation or supplementary demand. In other words, to be of practical value the classification should be settled by the end of February at the latest. The Accountant General should, therefore, be given sufficient time, say a month to formulate and communicate his views on classification. He is very particular that unless sufficient time is allowed to him he will accept no responsibility for any irregularity arising out of failure to classify the expenditure properly on the ground that a reference about the classification had been made to him but no reply was received.

(iii) The importance of proper classification lies in that misclassification leads to excesses in grants to regularize which the Legislature has to be approached after the close of the year.

(Government of Orissa, Finance Department Letter No.9477 (30) –F date 19.7.1949, Dy-AA-7-196).

It should be specially seen that the instruction laid down in the above Government order in the matter of classification are scrupulously followed by the Heads of Departments and references to cases of doubtful classifications are made to this office in accordance with the prescribed procedure.

(O.O.B.-344 dated 25.8.1949).

5.08 OPENING OF NEW SUB-HEADS AND DETAILED HEADS IN THE ACCOUNTS:

Specific approval of the Accountant General need not be obtained for opening of the heads which appears in the Budget Estimates and are found suitable. In all cases where State Government asks for advice before opening new sub/detailed heads, necessary advice should be given after consulting Budget /Appropriation Accounts and Book Section.

A general review of the new heads should be conducted by each V.L.C. Section of receipt of the budget Estimate and supplementary demand schedules and in cases where the introduction of new heads seems unnecessary. The necessity of their discontinuance from the Budget estimate of the subsequent years should be pointed out by the accounting section to the Government as laid down in Note to Article 29 of Account Code, Vol. I

The transaction may be exhibited under the heads appearing in the Budget, unless of course, there be strong reason for not doing so, as for instance, when accounting will be contrary to law.

(O.O.Bk-A/c-State – 1674 dated 9.01.1964 Dy.-WM-18-846 of 64-65 File)

5.09 CHANGE IN CLASSIFICATION WITH REFERENCE TO THE CLASSIFICATION ADOPTED IN ADMINISTRATIVE APPROVAL:

While making provision the Budget Estimate, Government sometimes change the head of accounts mentioned in the Administrative Approval. In such cases the following procedure will be observed:

- (i) For Works in Progress No formal orders amending the classifications shown in original Administrative Approval need be issued. General orders will be issued by the Works Department for transferring the progressive expenditure on these schemes from one head to another.

- (ii) For works in respect of which expenditure has been incurred under the head of account shown in the order according Administrative Approval it will be necessary to change the classification by issue of formal orders to conform to provision in the Budget Estimate. Respective Departments will amend the Administrative Approval.

(Government of Orissa, Works and Transport department Letter No.4Bt-OM-108-55-1 dated 4.10.55 Dy-WM-27-4246).

5.10 PAYMENTS IN SATISFACTION OF COURT DECREES AND ARBITRAL AWARDS CLASSIFICATION OF:

The principle of classification as 'Voted' and 'Charged' in respect of following cases has been clarified by Government.

1. Where a Court award is for composite amount which is not capable of being split up as '**REFUNDS**' and '**OTHER EXPENDITURE**', the entire amount of award should be treated as 'Charged' expenditure.
2. Where a Court award is exclusively for the refund of security deposit or other revenue, the refund should not be treated as 'Charged' expenditure but should be accounted for as refund of deposit or revenue as the case may be, under '**DEDUCT REFUNDS**'.
3. Where a Court award is specific about the components of the award (e.g., Refund of security deposit plus costs), or is for a composite amount which capable of being split up as '**REFUND**' and '**OTHER EXPENDITURE**' the components to be accounted for individually as 'Refunds' of deposit or revenue and as '**CHARGED EXPENDITURE**' respectively.
4. Any sum required to satisfy the award of an arbitral tribunal is to be charged. In order that a body of authority may be tribunal, it must be invested with the state's inherent judicial as distinguished from Administrative or executive powers. An arbitrator appointed under Industrial Dispute Act or a private Arbitrator to whom a dispute is referred under an agreement under Arbitration Act is not a tribunal. In the latter case an award made by it cannot be treated as expenditure 'Charged' unless the said award is again filed in the Court and decree obtained or referred to arbitrate tribunal as defined above.
5. Where an award is decreed against Government for payment or rent in respect of certain requisitioned property, the payment of rent up to the death of award and afterwards till the property is de-requisitioned is to be treated as 'Charged'.

Passed cases need not be reopened.

(Based of Government of Orissa, Finance Department memo No., bt-9/65-6181 (35)/F dated 26.2.1966.

Dy-WM-12-590 of 4/66 and Memo No.B-162/66-14766-(35)/F dated 20.07.66 **Dy-WM-12-3025 of 8/66**).

5.11. RECEIPT ACCRUING FROM AVENUES ON NATIONAL HIGHWAYS:

The receipt and revenues from avenue trees and proceeds by way of sale of clippings, dead trees and charges realized for ferry services and inspection Bungalows rest house etc., which are maintained from National Highway funds should be credited to the head “1054-R & B-Central”.

(Based on Government of India, Ministry of Transport and Communication letter no.WI-43 (4)59-1 dated 06.12.62 WM-11-27-62116 (80)dated 23.01.63 Dy—WM-1-6356).

5.12. MISCELLANEOUS:-

(a) Advertisement charges for calling of tenders for execution of works

The advertisement Charges for calling of tenders of works are borne by the Information and Public Relation Department of Government of Orissa, as per revised policy made. The P.W. Divisions will send the Tender Call Notice to the I & Pr. Department for publication within the Schedule dates in newspapers as per procedure.

(b) Cost of Tracing Cloth:

The cost of tracing cloth and Ferro/prussiate papers required in connection with the preparation of drawings in a major project may be charged to the contingencies of the project concerned.

(G.O.W.D. Memo No.-F.A.-3/57-544 dated 8.1.58; G.O.F.D. Memo No.1527-F dated 16.01.58 Dy-WM-23-7706)

(c) Return of empty Cement bags or recovery of cost in case of non return-classification thereof:-

The works Accounts (Estimates) which include an element of charge on account of the value of the bags merged in the rates for finished sub-heads of works or finished items, may get the benefit of the stipulated return of the bags either in kind (physical return) or in assessed value in case of non return. As such, the receipt on account of the empty cement bags should be credited to the estimates of works in progress as miscellaneous receipts-recoveries of expenditure.

In case of Major works, the cost of gunny bags recoverable from contractor shall be debited to the sub-head “suspense-contractor-other transactions” in the works accounts by credit to the sub-head “Additional charges for materials issued to

contractors”. On receipt back of the empty bags, the two sub-heads should be relieved by reverse and the empty bags treated as surplus materials and dealt with through the site accounts under para 10.3.13 of C.P.W.A. Code. If the bags are not returned, the recovery of the cost thereof will wipe out the debit under “Suspense” and the credit initially afforded to the sub-head “Additional charges etc.” will have the effect of reducing the expenditure on the work concerned. In the case of minor work, the credit will be adjusted under the sub-head “final charges” instead of under “Additional Charges” etc. vide para 10.5.12 read with para 10.3.6 of C.P.W.A. Code.

(Based on A.G.O. Letter no. Control-Works 109 dated 17.4.54 Dy-WM-1-454 and Non-Control-Works-576 dated 16.6.54 Dy-WM-1-1514 and G.O.W.D. Order No. 240 VIIIIR-11/52-21 dated 17.9.54 Dy-WM-1-4130).

(d) Payments to Commission Agents:

Such payments should be recorded in the accounts as expenditure and the vote of the legislature obtained for them. The gross sale proceeds on accounts of sale of Government property should therefore constitute the revenue of the State.

(C& AG’s Letter No.791-AC/89-55 dated 19.7.55 received with A.G.O. Letter No. TM-1-49-2057-WM-24-22-Files 1955-56).

5.13 CHECK OF CLASSIFICATION:

The classification recorded in all paid vouchers should be checked in accordance with the provision contained in para 60 *et seq* M.S.O. (Tech.) Vol.I para 11 of S.M.I. para 2.4 read with Annexure 2.4.1. of M.I.C.A.

Staff of VLC Section will ensure that:-

- (i) Major, Minor, detailed heads of accounts as noted in the paid vouchers are authorized head.
- (ii) Expenditures has been classified as per the provision made in the annual financial statement approved by the Parliament/State Legislature and is in accordance with the provision of Rules 22 *et seq* of From of Accounts of the Union and States (Basic) Rules, 1983”.
- (iii) The Expenditure, which should have been classified under Capital Section of accounts, has not been classified as voted or *vice-versa*.
- (iv) The Expenditure which should have been classified under the Capital Section of accounts has not been classified under revenue or *vice-versa*. The detailed procedure of scrutiny in respect of classification between capital and revenue as given in para 70 of M.S.O.(Tech.) Vol.I would also be observed.

The Accounts Officer will check the classification of vouchers above Rs.50,000/- as per provisions contained in Annexure 2.4.1. of M.I.C.A. He will also review the classification of the vouchers checked by the Section Officers/Assistant Accounts Officers. Section Officers/Assistant Accounts Officers will check the classification of vouchers above Rs.,10,000/- and will review the classification of vouchers checked by the Accountants/Senior Accountants during the course of review of the work done by the Accounts as prescribed in para 4.2 of M.I.C.A.

(Headquarters circular Letter No.20/AC.II/867 No.349-AC.II/44-86 dated 10.03.86 Appendix 23 of M.I.C.A.).

III. SCRUTINY OF GENERAL ACCOUNTS & SCHEDULES

The following checks including preliminary checks are required to be exercised for various schedules and schedule dockets attached to the Divisional accounts:-

Monthly Accounts

- (i) To check that it is complete in all respect with supporting schedules and vouchers as described in the list of accounts (Form CPWA).
- (ii) All the schedules attached with the monthly accounts are in proper form.
- (iii) Tallying of the figures of receipts and disbursements with the totals of the items concerned as appearing in various schedules e.g. Form 74,76,79,77 etc., and also to see these are correctly classified on monthly accounts.
- (iv) Check of opening cash balance with reference to closing balance of previous month to see that the figure 'Cash balance diminished/increased' is equal to the difference between opening and closing cash balances.
- (v) Arithmetical check of the item of 'receipt' and disbursements to see that they tally and if they don't agree. To carry out corrections as per para 715 of M.S.O.(Tech.).
- (vi) The closing balance is correct and it is signed by the Divisional Officer.
- (vii) The amounts of receipts and payments shown against different respective heads of accounts are correct and are correctly classified in the monthly as well as the corresponding schedules.
- (viii) Separate schedules are prepared for Plan Expenditure, expenditure pertaining to different schemes, Project or works fully and partially financed from and loan if any other assistance from central, National,

Internal bodies any funds etc., giving full reference to such loan, aid or assistance.

- (ix) The certificate of cash balance is correctly furnished by the Divisional Officer with regard to closing balance, imprest and temporary Advances with exceptions if any and the closing balances are within the prescribed limits.

Note: The Maximums cash balance of Divisional and Sub-divisions officer should generally not exceed Rupees two hundred and one hundred respectively and the surplus money, if any, should be remitted to Treasury/Bank.

(Based on Government of Orissa, Public Works Department (R&B) No.1661/IIM-1/50 dated 25.1.50 Dy-WM-11-4522).

- (x) In case where accounts are provisionally passed, the same are passed finally..
- (1) The Divisional Officers are required to submit as certificate of maintenance of the following accounts in the form indicated below along with the Monthly Accounts to this office with a copy to the Superintending Engineer:-“Certified that the following returns have been maintained in accordance with the rules and completed in all respect up to the month against each”.

Sl. No.	Name of the Return	Month up to which completed	Month of which completion is outstanding	Reasons for non-completion
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1. Contractor's Ledger
2. Register of Works
3. Tools & Plant account
4. Materials at site account
5. Stock Accounts.

Divisional Accountant/Divisional Officer

(Para 9 of G.O. Works Departments Letter No.2A-1151/51-11 dated 16.1.56 File WM-29-3/1955-56 C.S.99 to Old Manual)

The requirement should be enforced in accounts.

- (2). The following accounts returns required to be submitted b Divisional Officer periodically should be watched strictly:

(a) Monthly:

Certificate regarding the completion of the Register of Rents of Buildings and lands and revision of rents in Form 75-B.

(Para 22.4.24 of C.P.W.A. Code)

(b) Quarterly :

The schedules of transactions under “C.S.S. Accounts Form-76-A June, September, December and March accompanied by a statement of items over six months in form 76-B along with the monthly account for the respective months.

(Government of Orissa, Works Department letter No.FA-IIM-7/74-2430 dated 26.11.74 Dy-WM-24-14-Simp-6080).

(c) Half Yearly:

(i) Half Yearly statement of assessment and realization of irrigation revenue collected through District and Revenue authorities, vide para 9.2.1 (c) of C.P.W.A. Code on the following dates.

Statement for the half year ending September_____ 25th of October.

Statement for the half year ending March_____ 25th of April.

(ii) List of items outstanding for more than six months under the suspense heads “Purchase” and “M.W.A.” alongwith monthly accounts for September and March.
(para 22.4.24 of CPWA Code)

(d) Annual :

(i) The entry of the closing cash balance supported by the original cash balance report form 5) of all disbursing officers (Initialed by the Divisional Officer) including the Divisional Officer and a certificate of the Divisional Officer that he has obtained on or after 31st March and retained in his office an acknowledgement form the officer or sub-ordinate concerned in respect of each item of interest/temporary advance shown in the C.B.R. of the Division for 31st March.

(ii) A statement showing the cheques drawn to meet payments of works indicating No of cheques issued and amount for the whole month of March and during the last five working days of that month should be subjoined to part. II of Form 51. In case of delay in transmissions of this Form of Audit, the statement should be sent alongwith the monthly accounts.

(iii) The schedules of Deposits ‘Form 79’ accompanied by the Accounts of interest Bearing –Securities Form 86, referred to in para 15.6.1 of C.P.W.A. Code.
(Para 22.4.19 of C.P.W.A. Code)

5. 14 SCHEDULE OF REVENUE REALISED FROM CPWA-46

- (i) The check of amount brought forward from last month w.r.t Form-40 of previous month.
- (ii) Check of totals of the schedules.
- (iii) Check of classification of receipts.
- (iv) To see that the amount appearing under 'Deduct Refunds' is supported by a separate schedule of refund of revenue and the amount of refund agrees with the such schedules.
- (v) Check of totals of schedules of refund of revenue and also check of classification of refunds.

5.15 SCHEDULE OF WORKS EXPENDITURE:

The following point should be seen during scrutiny of the schedule of Works Expenditure.

- (i) Arithmetical check of the schedule.
- (ii) The nomenclature of the Works and the expenditure shown against each work during the month tallies with that shown in schedule Docket Form C.P.W.A. 61.
- (iii) The figure of departmental charges are shown correctly as per Form 62.
- (iv) To see that all works relating to Central Road Fund are shown in the schedule for June, September, December and March even if no expenditure appeared during the month.
- (v) Further, the schedule pertaining Accounts for September and March(S) should include all works, including those relating to which no transaction have appeared in the accounts of these months.
P.221.4.6.(c) of C.P.W.A. Code.
- (vi) It should be ensure that schedule is prepared correctly in Form No.P.W.A.-27 as per instructions issued in this office circular No.WM-24-14-Con-61 dt.6.5.62 sent to all Divisions separately for Plan and Non-Plan Expenditure.
- (vii) In respect of works for which no posting is made in the works Register the schedule serves the purpose of Works Register.
- (viii) The figures of total progressive expenditure shown in column 6 of the schedule should be checked with reference to the previous months schedule and the expenditure for the month.
- (ix) It should be seen that works grouped according to the sub-heads of classification adopted in classified Abstracts of expenditure of in the

Project estimates as the case may be and the totals for each sub-head and the abstract of the sub-head totals has been worked out correctly.

- (x) Excess offer estimates is regularized without delay
- (xi) The following certificates is recorded in the schedule of works expenditure “certified that the schedule of works expenditure has been prepared after reconciling. The totals of works abstraction and relevant schedule dockets”.
(WM-24-14-S-17 dt.10/67)

5.16 CLASSIFIED ABSTRACT OF EXPENDITURE :

The following points should be seen:

- (i) Check of total under each head of account.
- (ii) Tallying the figures with those appearing in respective schedule i.e. Form 64,62,73 etc. , and also to see that the expenditure has been correctly classified.
- (iii) The schedules are prepared for plan and non-plan expenditure separately.
- (iv) Column in the schedules giving reference to schedule/schedule docket/bill, Major/Minor heads and unit of Appropriation original work (Major/Minor works) Repairs expenditure etc Are correctly filled in.
- (v) The figure shown in Form 74 (A/B/C) against several schedules agree with corresponding figures in the respective schedules, schedule dockets and in token of check, entries should be ticked off in red ink.
- (vi) The total figures in the classified Abstract works out correctly.
- (vii) The total figures against each major head agrees with corresponding figures in the monthly account.

5.17 SCHEDULE OF DEPOSIT WORKS (C.P.W.A. FORM-65)

Besides the points prescribed in Para 655 to 658 M.S.O. (Technical) the following principles should be observed in applying checks. In should be seen that:-

- (i) The opening balance as shown in Part I and II are correctly entered as per closing balance of previous monthly Accounts.
- (ii) The expenditure figures and departmental charges are correct as per schedule docket for percentage recoveries –Form 62.
- (iii) The totals are properly worked out and shown in respective columns and the ‘deposits’ and Expenditure charges to ‘Miscellaneous Works Advances’ agree with corresponding totals in the ‘Schedule of Deposits’ (Form-79) and the ‘Schedule of Miss. Works Advance’ (Form-70).
- (iv) Transmission of the report of progress of expenditure after verification Audit.
P.656 of MSO (T) Vol. I.

5. 18 SCHEDULE OF TAKAVI WORKS FORM P.W.D.30:

- (I) Check of opening balances, posting of works/works register as per rules, checking of totals of the schedule of closing balances as mentioned in the form and to see that the opening balances agrees with the closing balances of the previous months' schedules. P.659MSO (T) Vol. I.

5. 19 SCHEDULE OF DEBIT/CREDIT TO MISC. HEADS OF ACCOUNT. PWA Form-76

- (i) Check of totals.
- (ii) Check of figures and classification with reference to Schedule of works expenditure.
- (iii) Preparation of suspense slips.

5. 20 SCHEDULE OF DEBITS/CREDITS TO REMITTANCES FORM 77 AND 77A.

- (i) Check of totals and classification.
- (ii) To see that items have been correctly classified as 'Originating/responding'.
- (iii) All debit entries are supported by proper vouchers, transaction on account of costs of works done by Divisional Officer for other parties are supported by details schedule of works expenditure in Form-CPWA-64.
- (iv) Reference to authority of acceptance of transfer entries.,
- (v) Preparation of suspense slips.

5. 21 SCHEDULE OF SETTLEMENT WITH TREASURIES FORM-51:

- (i) Differences as per line I have been correctly brought forward from previous month.
- (ii) Arithmetical check to see that figures of 'differences' (line-5) have been correctly worked out and it agrees with details of differences.
- (iii) Figure in Line-4 are supported by consolidated Treasury receipts and certificate of cheques by this office.
- (iv) At the end of the year there should be ordinarily no differences.
- (v) Effective action is taken by the Divisional Officer to clear the differences. (C.& A.G.'s No.151-AC-II-251-85 Date-16.02.85).

The original schedule with true copies of CTR & C.T.I. will be retained by the WAC-II & IV Section for posting in the Broad Sheet and duplicates will be sent to the concerned WAC Section.

5. 22 SCHEDULE DOCKETS:

Instruction contained in para 643 of Manual of Standing orders (Tech), Vol-I should be borne in mind. Besides the following points should be looked into:-

- (i) The transfer entry debits/Credits are checked with relevant transfer entries to see the correctness of charge/credit.
 - (ii) Necessary particulars of cash refunds are given and indicate any financial irregularity. These cash refunds are to be tallied with the memo of cash receipts in Form-80.
 - (iii) The scale account/survey reports where necessary are attached and it is to seen in case of all credit which represent.
1. Sale proceeds of Stores or other properly. 2. Their transfer value that:-
 - (a) The disposal of property has been authorized by competent authority.
 - (b) The full value (including supervision charges or other charges leviable under the rule) of the property has been accounted for and if there is a loss, the loss has been sanctioned by competent authority.

5. 23 VOUCHERS:

Generally 6 classes of vouchers are received in Accounts Officer Viz; voucher in support of payment to contractors, supply vouchers, work charged Establishment vouchers, Land Acquisition Vouchers, Miscellaneous and General Establishment vouchers. Points laid down in para 119, 644 to 652, 147 to 237 and 238 to 261 of Manual of Standing Orders (Tech) Vol. I should be looked. Following are some of the salient features:

GENERAL

(1) It should be seen that:

- (a) They are in prescribed Form, duly receipted by payees as per para 7.27 are in original.
- (b) The amount of the voucher is correctly noted in the Schedule Docket.
- (c) The acknowledgement is for the full amount (gross amount of the bill less amount of previous payment, if any).
- (d) They are for current and specific claims and that the periods to which the payment relates and allocation of charge affecting different works where necessary, are clearly shown.

- (e) They are signed in all necessary places and bear pay order signed by the disbursing officer.
- (f) The bills containing erasures and any alterations in totals are attested by Officer concerned as well as by the payee as many times as they are made.
- (2) It should be ensured that Income Tax deduction @ 2% is made from the contractors/suppliers bills invariably in the consideration for the contract which exceeds Rs.5,000/-
(O.O.A.-6804 dated June 1972)
- (1) All payments upto Rs.100/- should be made in cash instead of issuing cheques by Public Works Officers. In so far as such transactions pertaining to the inter divisional transactions are concerned, the following procedure should be followed:
 - (i) In the case of transactions requiring settlement with local divisions the remittances may be made through a special messenger and the receiving divisions should issue a receipt in Form No.P.W.A. 3 which should ensure that the amount is accounted for correctly. The receipt would form a voucher for the paying division.
 - (ii) The outstation payments not exceeding Rs.25/- may be made by Money Order and for payments exceeding Rs.25/- but not exceeding Rs.100/- by Bank Draft. This procedure is prescribed to economize expenditure under contingencies.

(G.O.W. & T Department Letter No.FA-28/67-1204 dated 30th May, 1969 and G.O.W. & T Department No.FA-28/67/317 dated 4.01.69 (Dy.WM-24-14 Simp-1437 and 5388).
- (2) Categories of vouchers, T.E.Os survey reports and Sale Accounts to accompany the monthly accounts are described in para 22.4.17 of C.P.W.A. code.

5. 24 STAMPED RECEIPTS:

Receipts for sums exceeding Rs.5,000/- must be duly stamped subject to exemptions vide Appendix-3 to Orissa Treasury Code, Volume-II.

NOTE: (1) The rules regarding affixing a stamp to all receipts for sums exceeding Rs.5,000/- applies not only to original receipts but also to duplicates, triplicates etc. signed by the payee. Certified copies not signed by the person acknowledging payment do not require a stamp.

(2) A stamped receipt should be obtained when the gross amount of all individual; payment exceeds Rs.5,000/- even though the net amount after deducting the value of articles issued is less than Rs. 5000/- Receipt (with stamp if the gross amount of the bill exceeds Rs.5000/-) should be furnished even in respect of adjustment bill for 'nil' amount.

(3) Under the provision of the Indian Stamp Act unless documents come within the purview of Section 3 of the Act and is also mentioned in the Schedule to the Stamp Act, it will not be chargeable to stamp duty. What is chargeable to Stamp duty is the instrument but not the document. Document includes instrument but not vice-versa. A cash memo is a document but not an instrument within the meaning of Section-2 (14) of the Stamp Act. Cash Memo also can not be treated as receipts with the meaning of Section 233 of the Stamp Act. Under Section 3 of the Act, it is not obligatory to issue receipts for the money without demand. In case of a purchase, money is changed for goods and generally a purchase does not bother about a stamped receipt for the money exchanged for goods. The receiver, thus is not under any obligation to give a receipt unless there is a demand for it from the buyer under the Sales Tax Laws. The receipt of money in the cash memo has not also been provided for in the Sales Tax Act.

(CAG's Letter No. 48-RA-IV-5/74 dated 02-04-1976; O.O.A. -07671 dtd. 04-11-1976)

(4) One stamped receipt is permissible for two or more bills when paid by a single cheque.

(5) Receipt obtained from the depositors for return of interest bearing securities are not strictly cash transactions as no cash payment involved. Hence acknowledgement obtained from them in such cases need not be stamped.

(Accountant General, Orissa Letter No.TM-1-39-2804 date-23.3.62 in file WM-12-5)

5.25 PROCEDURE TO BE FOLLOWED FOR ACCEPTANCE OF CERTIFICATE OF PAYMENT IN LIEU OF LOST VOUCHERS OF PAYEE'S RECEIPTS:

The loss of voucher or payee's receipt is serious defect which may suggest inference of some irregular or fraudulent transactions being concerned. The scrutiny of certificate of payment and duplicate copies of vouchers/bills will, therefore, assume greater importance than that of the original voucher/bills. The following instructions should be scrupulously observed in such cases:-

- (i) On receipt of a report from the disbursing Officer that an original vouchers/bill or payee's receipt has been lost, a certificate of payment in lieu of lost vouchers/bills or payee's receipt prepared in manner prescribed in the Note below part 6.4.C.P.W.A. Code S.R. 163 of Orissa Treasury Code, Volume-I should be accompanied by a copy of the bill in proper form and a memorandum explaining the circumstances in which the original vouchers/bill or the payee's acknowledgement was not submitted to audit. Those will be accepted in audit with circumspection and only if the audit officer is thoroughly satisfied with reasons adduced for sending a certificate of payment with copy of bill/voucher instead of the original payment voucher/bill of receipt.
- (ii) All certificates of payments together with other requisites should be treated as a special case scrutinized the same way as original voucher, and their acceptance should be sought only after scrutiny is completed. This should be examined judiciously to see that there were no unusual vouchers.

IV – LAND ACQUISITION

5.26 ACQUISITION FOR P.W.D.:

When it is necessary to acquire land for Public Works Department Purposes, an estimate has in all cases to be sanctioned by the State Government in the P.W.D. after obtaining necessary estimates from the Revenue Authorities. Arrangement for allotment of funds is then made in the Budget Estimate for P.W.D. The Revenue Department of Government will, therefore be requested to publish the necessary declaration in the Gazette after which land is acquired by Revenue Officer and the L.A. Act, 1894. Read with Executive instructions in the B & O, L.A. Manual, 1928, Appendix-6 of C.S.R. Vol-II and Appendix –7 of O.T.C. Volume-II.

5.27 PROCEDURE FOR PAYMENT OF LAND ACQUISITION CHARGES AND ACCOUNTAL THEREOF:

- (1) Procedure of special Officer appointed under the Act:
 - (i) Land Acquisition Officer who are specially employed for acquisition of land for a project under the Public Works Department are placed at the disposal of that Department. They are regarded as Public Works Disburses and are supplied with funds in the manner prescribed for the Works outlay of Public Works Officer. As soon as an award is made under Section-II of the L.A.Act a copy thereof duly field up and signed by him will be furnished to this office., Payments of compensation to the parties concerned will be made by him in vouchers form 'C' or 'CC' submission of the subsidiary statement in form 'AA' giving particulars regarding acceptance by the persons concerned of the accounts entered in Column-6 of the Award Statement is also furnished to Accounts as soon as possible.
 - (ii) In case where an Award has been made by a court under Section-26 of the Act, a second Award Statement in Form-B will be prepared by the Land Acquisition Officer and a copy thereof furnished to A.G. The disputed amounts alone will be remitted into the civil court in Form-D.

In cases where the Awards do not appear before the Land Acquisition Officer after due notices to receive payment of compensation, the undisbursed amounts will be paid into the Treasury under Revenue Deposit in Form- 'E'.

(Rule 4 to II of Appendix – 6 C.T.R. Vol.II of Appendix-7 of O.T.C. Vol-II)

- (2) **PROCEDURE FOR ADJUSTMENT L.A. CHARGES WHEN A CIVIL OFFICERS IS NOT SPECIALLY EMPLOYED FOR LAND ACQUISITION :**
 - (i) Land Acquisitions Officer will be financed by the P.W. divisional officers directly instead of by the Treasury Officer:
 - (ii) On the basis of a written demand for funds received, from the Land Acquisition Officer the P.W. Divisional Officers will make advance payments directly to the Land Acquisition Officers.
 - (iii) The Land Acquisition Officers will grant receipts for the cheques issued to them by the P.W. Divisional Officers.
 - (iv) The powers of the Divisional Officers to sanction payments of advances to Land Acquisition Officers will be subject to valid appropriation/ reappropriation of funds during the year being available.

- (v) The advance payment by the P.W. Divisions to the Land Acquisition Officers should be made much in advance of the requirements of the latter but for immediate disbursement on the basis of awards passed.
 - (vi) The advance payments so made by the Divisional Officers will be debited directly to a Suspense Account 'Land Acquisition' which will be newly opened within the Works accounts till the possession of Land is received or intimation of actual payment to the owners of land is received.
 - (vii) The Land Acquisition Officers will thereafter arrange for disbursement of the award and render a detailed account of the adjustment of advance to the Divisional Office alongwith award statements and vouchers etc, as per rules –14 to 16 of Rules for the payment of compensation for land etc.
 - (viii) The suspense "Land Acquisition" will be cleared by the Divisional Officers on receipt of the accounts alongwith the Lands Awards Statements, Vouchers etc. from the Land Acquisition officers by debit to the final head "land' in the accounts of work.
 - (ix) Any balance of the amount of advance should be refunded by the Land Acquisition Officers alongwith the accounts, Award Statements, etc., and credited to the suspense "land Acquisition'.
 - (x) The Land Award Statements and the vouchers should after the relevant entries the thereof in the Register of Land charges be forwarded to the Accountant General along with the Monthly Accounts.
 - (xi) If there is any delay in the Land Acquisition proceedings and final payment of compensation etc. the accounts of work can be closed living the amount under suspense "Land Acquisition" "unadjusted" as in the case of Suspense "Labourers" in the accounts of work vide Para 10-5-19 of the C.P.W.A. Code and may be reopened in case refund has to be made or some further amount has to be paid.
 - (xii) Adjustment of outstanding amounts, if any, after the closure of the accounts of work should be watched though a separate register.
- (Government of India, M.H. & F.P.W.H & U.D. 9Works Division) Letter No.14014(3)-68-EW/Vol.II dated 23.9.69 Dy.WM-I-LA-3725 and C.S.No.203 dated 1.6.71 Dy-WM-I-LA-DO-167.

NOTE: The above procedure of the Central Government has been adopted by the State Government of Orissa subject to the following modifications:

- (1) undisbursed amount, should on no account be deposited by the Land Acquisition Officers into the Treasury under head "Revenue Deposit" and the disputed amounts alone should be remitted to the Court.
- (2) A detailed account of the advance will be rendered by the Land Acquisition Officers to the Divisional officer within a month along with the award statements, Vouchers etc.
- (3) When the accounts of the work are to be finally closed, the undisbursed amounts, if any appearing under the head "Land Acquisition Suspense" should be transferred to "Public Works Deposit" from which head their future payments would be regulated.

(Government of Orissa, Finance Department Memo No.-742/F dated 18.2.1976 Dy WM-I-LA-8793).

5.28 REGISTER OF LAND CHARGES:

- (i) The register is maintained in Form.M.S.O.109 for recording the information required for checking the Award Statements vide Par 631 of M.S.O. (T) Vol. I. Separate register is to be maintained for each WAD section. The several columns of the Register should be filled up as and when the award statements and vouchers are received from the P.W. Divisions along with the monthly accounts after necessary check.
- (ii) On receipt of Government Notification for Acquisition of Land, the concerned Section Officer will mark the same, in respect of the divisions in charge of his section. For note by the Accountants concerned in the Land Charge Register. Generally the Government Sanction is received earlier than the Gazette declaration. On receipt of the sanction of Government and/or Gazette Notification the particulars viz., the name of the work, the number and date of declaration and the amount of the sanctioned estimate should at once be noted in columns-1 to 6 of the register.
- (iii) On receipt of award statements particulars they should be checked with the entries in column 1 to 6 of the Register and remaining columns filled in when Award statements are completed and before the same are forwarded to the revenue Authorities.
- (iv) One folio of the register should be set apart for each award statement so that sufficient space for recording details of correspondence, notes, etc. would be available. There should be an index in which the name of every work for which land is acquired should be entered.

- (v) At the end of the financial year, statement of abatement of land revenue (on recovered in column-II) should be furnished project/scheme wise to Works Miscellaneous Section for preparing the statements of capitalized value of abatement of Land revenue for the purpose of Administrative Accounts of the Irrigation Branch.

It should also be ensured that the adjustments of capitalized value of land revenue abated as contemplated in para 3.4.19 of the O.P.W.D. Code read with para 193 of Executive instructions to Bihar and Orissa Land Acquisition Manual is made invariably by the Land Acquisition Officers concerned and similar statements are furnished to Works Miscellaneous Section by keeping suitable notes on Land Charges register.

5.29 PRELIMINARY CHECK:

(1) Land Award Statements:

- (i) As soon as an Award Statement is received they should be
- (a) checked arithmetically;
 - (b) Examined to see that there is no doubtful points requiring reference to examined to see that there is no doubtful points requiring reference to the Land Acquisition Officers.
- (ii) Particulars of the statements should then be entered in columns 1 to 6 of the Register of Land charges (Form M.S.O. (T)-109) duly attested by the Section Officer Para 663 of M.S.O. (T) Volume-1.
- (iii) It should be seen that particulars shown in Form "AA" agree with entries in columns 1,2,6 & 7 of Form-A.
- (iv) It should be ensured that
- (a) The particulars of the land taken over as per Award Statements and paid vouchers identical.
 - (b) Amounts due to each person are supported by vouchers (Form C,CC,D or E)
 - (c) Abatement of Land Revenue is invariably recorded by Land Acquisition Officer Column-4 of the Award Statement and the same carefully noted in the Land Charges Register (Column-II).
- (v) Enquiries about the unpaid amounts in an Award Statements should be made through special letters to ascertain whether it was unlimitedly paid into the treasury as Revenue Deposit/Civil Court Deposit payable to the

person to whom it is due in support of which Form. E/Form D is received in the Officers of A & E vide rules 8 & 10 of appendix of O.T.C. Volume-II.

- (vi) It should be ensured that the date on which the possession of Land is taken has been noted in the last column of Form –A by the Divisional Officer or else by the Accountant concerned in case the possession of land taken follows the transmission of Award Statement to this office.
- (vii) If the award statement does not relate to the P.W.D. It should be sent to the section concerned promptly.
- (viii) Delay in completion of Award Statements should be investigated at frequent intervals. In all cases where further documents and information are awaited (viz., non-receipt of award statement, unusual delay in payment of land charges and adjustment of land charges in the divisional accounts, non-of receipt report of taking possession of land etc.) reminders should be issued at frequent intervals demi officially at appropriate level every month and note of such reference suitably kept in the Land Charges Register against items concerned.

(2) Voucher:

- (i) The voucher in support of payment of advance to the Land Acquisition Officer received along with the monthly accounts should be checked to see that.
 - (a) It is correctly classified under the suspense head “Land Acquisition” of the work concerned.
 - (b) The work to be executed is covered by Administrative Approval, Technical sanction Allotment of funds etc. after audit is over a note of the vouchers should be kept suitable in the register of Land Charges to was the amount of advance does not exceed the actual requirement and that the suspense head is cleared as early as possible.
- (ii) It will be seen that every payment is supported by an entry in the award statement (Form-A or B). This check should be carefully exercises so as to detect double or excess payment, if any.
- (iii) It will be examined to see that there is adequate justification for interest paid for delay in payment or deposit or of compensation on or before the

date of taking possession of the land (Section 34 of Land Acquisition Act, of 1894).

- (iv) It should be ensured that the amount of drawal against each award is covered by actual payment.

NOTE : The security encasement should be noted in the Award Statements and Vouchers over the dated initial of the Accountant/Section Officer/AAO on the 10th of every month for his scrutiny with an abstract in the following form and to the Dy. Accountant General (Works Accounts) every quarter.

1. Total number of award statements pending final disposal as per last report.
2. Total number received during the month.
3. Total sent to the Revenue authorities during the month.
4. Balance pending final disposal.
5. Reference to item and page number of the register.
(With year-wise analysis)

Accountant

S.O/AAO

Branch Officer

5.30 TRANSMISSION OF THE AWARD STATEMENTS TO REVENUE AUTHORITIES:

After completion of the Award Statements (Form A, AA and B) in all respect the same are to be transmitted to the District for disposal.

Acknowledgement of the Collector for receipt of the Award Statements should be specifically watched and recorded in the Land Charges Register.

5.31 PRESERVATION OF VOUCHERS, RECORDS:

The Register of Land Charges and the vouchers both in support of drawal and payment are to be preserved permanently. The vouchers should after scrutiny be filed in one place year wise in a Guard Book separately for each division as they are to be retained permanently vide item V and VI of Chapter-XI of Manual of Standing Orders (Admn.) after their removal from the Schedule Docket with a suitable note of such

removal in the Schedule Docket. The vouchers filed in the Guard Book should properly indexed giving reference to respective Award Statements.

V- SUSPENSE TRANSACTIONS WITHIN P.W. MAJOR HEADS

5.32 GENERAL :

Paras 87 to 89 of the Manual of Standing Orders (Tech.) read with Para 692 to 705 ibid and Chapter -7 of C.P.W.A. Code and MICA regarding Scrutiny of stores and stock accounts, other suspense and deposit heads should be carefully borne in mind.

5.33 SCHEDULE OF PURCHASE (FORM NO.-69)

The following preliminary Check should be exercised.

- (i) Check of opening balance.
- (ii) Arithmetical check to see that closing balance have been correctly worked out.
- (iii) Check of Debits/ Credits of current month in respect of Schedule, Docket/List of O.T.E.Os.

5.34 STOCK ACCOUNT (FORM-73) AND SCHEDULE OF DEBIT TO STOCK (FORM-72):

The following points should be seen during check:-

(a) Form -72 Schedule of Debit to Stock

- (i) Arithmetical check of totals.
- (ii) Posting of Expenditure figures in Works Register as per para 700 of M.S.O. (T) Vol.I.

(b) Stock Account Form-75

- (i) Check of opening balance and arithmetical check of closing balance.
- (ii) Check of current months "Receipts" with respect to form-72 and schedule Dockets.

(Hd. Quarter Circle No. 12-AC-II/1980 No.151 –AII/251-86)

5.35 SCHEDULE OF M.W.A. FORM-70 :

- (i) Check of opening balance
- (ii) Arithmetical check of total and closing balance.
- (iii) Check of Debits/Credits with reference to various schedules schedule Dockets and memo of Cash receipts and vouchers.

5. 36 SCHEDULE OF DEPOSIT (FORM P.W.-35)

The schedule should be scrutinized in the following manner :

- (i) Check Opening Balance.
- (ii) Arithmetical check of totals and balances.
- (iii) See that schedule is prepared in 5 parts.
- (iv) Necessary reference to schedule docket number is furnished in remarks column in respect of each credit.

- (v) Check the entries in Part-3 (Expenditure in excess of deposit works) with the schedule of Deposit works.
- (vi) There should be no minus balance as no payment in excess of deposit is permissible.
- (vii) In March Accounts the statement of lapsed item is attached and action taken as per para 7.44 of the manual.
- (viii) Regarding submission of Annual Accounts i.e. Accounts of Interest Bearing Securities in P.W.A Form 86 para 7.45 of this Manual should be seen.

5. 37 SCHEDULE OF CASH SETTLEMENT SUSPENSE :

The following points should be seen:

- (i) Opening Balance should be checked with the closing balance of the previous month,
- (ii) Arithmetical Check of totals and balance.
- (iii) Entries of debits are compared with corresponding schedule i.e. Form-73 ,64 .

NOTE :As a token of remedial measures against heavy outstanding balances under the head “Cash Settlement Suspense Account”, it has been decided by the State Government that with effect from 1st April,1968 no Divisional Officer shall transfer any stock or render any services to other Divisional Officers without the receipt of the cheque in advance for the value of the goods to be transferred or services to be rendered. Such advance payments shall in the first instance be debited to the head “Miscellaneous Public Works Advances” pending receipt of materials from the supplying division, when stores are received, the same shall be

straight way debited to stock or works, as the case may be by percontra credit to Miscellaneous Public Works Advances.

(Based on G.O.F.D.L.r No.: Res-1-80/67-14511/F dt.27.4.68 Dy.WA-6-14-37-2260)No.Res-1-80/68-33842/119/F dt.27-9-68 Dy.WA-6-14-37-2481)

The above orders however, do not apply to inter-divisional transactions of A.E.F. Project, Talcher Thermal Scheme and Balimela Dam Project Divisions.

(G.O.F.D. Memo No.36647 (2)/F dated 2168 Dy.WM-6-14-37-2987 and Irrigation & Power Deptt. Lr. No. FA-3/69-5445(5) dt.6.3.89 Dy. WM-93).

5. 38 INTRODUCTION OF LETTER OF CREDIT SYSTEM FOR P.W. OFFICERS:

With a view to checking the tendency of P.W.Officers to utilise fully the budget grants by withholding adjustment under Remittance and Part-IV suspense and exercising effective control over excess of expenditure, the State Government have introduced the Letter of credit system with effect from 1.4.1968. The scheme envisages fixation of the initial limit equal to net Budget provision minus improvements assumed in respect of Remittances and Part-IV. Suspense, which is subject to increase basing on adjustments carried out in the course of the year. The drawal of funds by P.W.Officers shall be regulated within the limit.

(Based on G.O.F.D. Lr.No.: Res-1-80/67-1406 (100)/Fdate.24.4.68(audit Bulletin, September, 1968).

5. 39 SCHEDULE OF DEPOSITS OR MARCH AND SEPTEMBER OF LAPSED DEPOSITS:

Under para 704 (d) of Manual of Standing Orders (Technical) Vol. I when the schedule of deposit for March is checked, it should be seen that lapsed deposits have been duly credited to Revenue with reference to item -6 of Section I of Para 2 to Annexure under para 373 of M.S.O. (Admn.) the schedule of deposits of March alongwith the T.E. for adjustment of lapsed deposits should be detached from the monthly account and filed separately and marked for preservation for thirty years. A certificate of filling of the Schedules and T.E. for March of each division should be furnished to the Branch Officer on the 5th September each year.

5. 40 ACCOUNT OF INTEREST BEARING SECURITIES (FORM-88).

The amount is received alongwith March Accounts as per para 15.6.1 of C.P.W.A. Code and checked in accordance with the principle prescribed in para 704 (C) of M.S.O.(T) Col.I.

(3) BROAD SHEETS:

5. 41 MAINTENANCE OF BROAD SHEETS UNDER SUSPENSE AND DEPOSIT:

To prove the accuracy of the monthly transactions as required in para 638 of Manual of standing Orders (Technical) a Broad Sheet in form M.S.O. (T) Iii is to be maintained in WAC-II Section separately for the heads “Cash Settlement Suspense Account” and “Public Works Deposits”. Posting is to be made from the schedule received from Works Account Section vide note below para –2.07 of this Manual and reconciliation effected with the division wise figures as recorded in the VLC Section. At the end of the Broad Sheet a general abstract should be worked out, securing agreement between the figures in the Broad sheet and the ledger.

The Broad sheet should be closed monthly and submitted to Branch Officer on 10th of the succeeding month.

(4) REMITTANCES:

5. 42 GENERAL:

The scrutiny of Remittance transactions appearing in P.W. Divisional Accounts is conducted with reference to the instructions contained in Chapter-6 under section IV of the Manual of Standing Orders (Tech.) Volume-I. An important part of this work is to scrutinize the balance from month to month in order to effect early clearance and to determine the accuracy of the outstanding at the end of the year. Ordinarily there should be no balance under the head when the accounts of the year are closed.

5. 43 ACCOUNTING PROCEDURE:

The Works Account Section-IV will receive from the Account Current Section a monthly account in form A.O.-15 of the credits afforded to and Debits raised against the Public Works Department in the Civil Books of the Month.

The Account should be received in the Works Accounts Section by the 10th of the second succeeding month to which the accounts relate.

The monthly account by the Account Current Section will comprise transactions under the following heads:

- (i) Head-I Remittance into Treasuries, cash remitted by Officers of the Public Works Department to treasuries in account with the Accountant General, Orissa (credits).

- (ii) Head-II Public Works Cheques (debits) i.e. cheques drawn by Officers of the Public Works Department on Treasuries in account with the Accountant General, Orissa and cashed at those treasuries.
- (iii) Head-III (b) Items adjustable by Public Works Officers (credit and debit).

On receipt of the Inward Public Works Remittance Account in WAC Section –II, the accountant in charge should go through all the items under the Head-II cheques and III (b) items adjustable by P.W. Officer. The debits and credits under the head “III(b) items adjustable by P.W. Officers” should then be communicated to the Executive Engineer for eventual adjustment under the final heads of account of the division by clearance of the items a from the Head –III(b) items adjustable by P.W. Officers.

If for any reason, an item entered in the Inward Remittance Account cannot be adjusted by the Public Works Department it should be entered in the objections statement Form A.O.-22 to be sent to Account Current Section and its adjustment held in abeyance until receipt of further information. At the same time, it should be clearly understood that the adjustment of items should not be delayed merely for a technical objection such as want of vouchers, etc. It is only when there is some doubt as to the incidence of a charge, for want of sufficient particulars or authority that the adjustment of an item should be withheld or finally objected to. In order to ensure prompt adjustment or writ e back as the case may be, the items should be pursued with due promptitude till final settlement is effected.

Items remaining adjustment for over three months from the date of receipt of the public Works remittance Account should be brought to the notice of the Gazetted Officers. Unadjusted items should be watched carefully so that at the end of the year there may not be any large balance under the head “III(b) items, adjustable by P.W.Officers.

The outstanding items of the Broad Sheets of P.W. Remittance and other remittance should be carried over to the new register once in three years, so as to avoid maintenance of more than three Broad Sheet volumes at any time.

NOTE: (1) The clearance of the outstanding items should be watched through subsidiary registers etc.

(C & A.G.’s Lr.No.: -517-Admn.11/311-62 Date-26.03.63 para 10.03 of K.Manual)

- (2) The procedure of adjusting the transactions originating in the accounts of Public Works Divisions and ultimately adjustable under non-Public Works Remittance III(a) items adjustable by Civil ceased to be operated with effect from the accounts for March 1954. these items are now classified under the “Departmental Adjusting Accounts” subordinate to the head “8658 suspense Accounts”. Transactions

relating to Debt and Remittance heads are booked direct in the Abstract maintained for the purpose.

- (3) The transactions involving payments to be made by Divisional Officer outside the Accounts Circle in which the Divisional Head quarters are situated are to be settled by Bank Drafts vide Note-2 below para 6.2.6 of C.P.W.A. code.

The above procedure has been adopted by the State Government with effect from 1.6.66.

(Government of Orissa Works and Transport Department No.FA-6/65 (pt) 8343-dated 16.05.66) and circular No. WM-1-24-14 SMIP-716 (110) dt. 25-05-1966.

5. 44. TRANSFER BETWEEN PUBLIC WORKS OFFICERS:

The procedure of setting “Inter-Divisional Transfer” through the Remittance head “Transfer between Public Works Officers” has been abolished with effect from 1.4.65 such transactions are settled through the “Cash Settlement Suspense Account” under 8658 Suspense Accounts” from that date (See Para 7.43 of this Manual).

Note: The balances remaining outstanding under “Transfer Divisional” after the close of March, 1965 accounts will continue to be responded to under the old procedure and for that purpose alone the head “Transfer between P.W. Officers should be operated upon. The detailed procedure prescribed in paras 668 to 671 of Manual of Standing Orders (Tech.) Vol. I should be followed.

Based on C & A.G.s Letter No.-1332-TA. II/329-62 dated 25.08.64 Dy-WM-1-24-14-Simp-2636 and Circular No.WM-1-24-14-Simp-4258 date-31.03.1965).

5. 45. BROAD SHEETS UNDER “HEAD-I REMITTANCES” & HEAD-II HEQUES:

- (a) The Broad Sheets relating to “I – Remittances” and “II-Cheques” should be maintained in accordance with the instructions contained in para 675 of manual of Standing Orders (Tech.) Vol.I In the main Broad Sheets (From M.S.O.(T) 116-Broad Sheet of P.W. Cheques and Form M.S.O.(T) 117-Broad Sheet of P.W. Remittances to Treasuries) posting are made from the schedule of settlement with Treasuries of the P.W. Divisions.
- (b) The detailed agreement of the main Broad Sheet is done through two subsidiary Broad Sheet for which separate pages are allotted in the same register. One of the subsidiary Broad Sheets is intended to workout the difference between the

Treasury figures as indicated in Form 51 and P.W. Account figures or details Book figures. Where such difference exists. These differences may be due to mispostings in the Detail Book of amount shown by the Divisional Officers under-“I-Remittances/II-Cheques;., or non-receipt of Schedule from Divisional Officers or treasury Officers. Such difference are cleared by proposing necessary transfer entries or by pairing off items in the Schedules on their receipt subsequent months.

The other subsidiary Board Sheet is meant to reconcile the differences between the sum total of consolidated Treasury Receipts/Consolidated Treasury Issues furnished by the Treasury Officer and the total credit/debit shown under Remittances/P.W. Cheques in the treasury account. In this part separate pages are allotted for each Treasury. The consolidated treasury Receipts, consolidated Treasury Issues relating to previous months should be posted distinct from those relating to current month, although to arrive at the total and progressive differences, they are also taken into account.

The difference pertaining to the various treasuries should be abstracted on a separate page and the total differences for the month for all treasuries struck.

(c) The total differences plus total consolidated Treasury Receipt Consolidated Treasury Issue received during the month will be equal to the total credit/debit under all treasuries under “Remittances into Treasuries/Cheques for the months. The differences that are noticed in this part of the Broad Sheet should be taken up immediately with the Treasury Officers concerned by special letters and pursued vigorously until they are satisfactorily explained. Special Inspection Parties should be sent to the concerned treasuries for on the settlement of discrepancies in cases where the outstanding are considerable and intractable by correspondence. Treasury Irregularities” where necessary should be marked.

(d) The following procedure should be adopted without affecting the exiting provisions in Manual of Standing Orders(Technical) with a view to resolve the differences under “P.W. Remittances” independently without waiting for the schedule of settlement with Treasuries (Form-51)

Each treasury should furnish schedule showing challan-wise particulars of each remittance made into Treasury/Sub-Treasury under Head-I Remittances in to Treasury in form No-17 and cheque wise particulars of the cheque encashed at Treasury /Sub-Treasury

in Form No-18 with the Cash Account/List of payment figures recorded on the schedules as per instructions given in these Forms. The forms are in addition to those already in existence.

Likewise Challan-wise and cheque-wise details in prescribed forms will have to be received alongwith the P.W.D Monthly Accounts as per Note-3 below para-2-04 of this manual.

The details thus received from the two sources viz. Treasury and P.W. Division should be paired of and differences analyzed by WAC-II Section in the Subsidiary Register. The differences thus worked out should be posted in Broad Sheets. On receipt of Form-51 necessary comparison should be made with relevant posting in Broad Sheets and discrepancies, if any, got reconciled by instituting special correspondence.

(Note-2 to para 675 of Manual of Standing Orders (T) Volume-I).

- (a) At the end of the Broad sheet, a general abstract should be struck and agreement between the figures in the Broad Sheet and the ledger effected.
- (b) The broad sheets should be closed monthly on due date (i.e. 5th of 3rd following month).

5. 46. BROAD SHEETS UNDER “HEAD-iii(B)-ITEMS ADJUSTABLE BY P.W. OFFICERS :

- a) The Broad Sheet under the “Head-III(b) items adjustable by P.W. Officers” should be maintain in Form No.M.S.O.(T)-118 in accordance with the instructions contained in para-681 to 685 of the M.S.O(T) Vol.I. There would be two registers set apart for this head-one for debit transactions and the other for credit transactions.
- b) List of items appearing in the inward Exchange Accounts, Settlement Accounts P.A.S. Accounts supported by vouchers or other particulars, which are adjustable by the Executive Engineer concerned through the Divisional Accounts should be furnished by the Account Current Section to the WAC-II Section. Necessary advices should be issued by the Works Accounts Section No-II to the Executive Engineers for making the required adjustment in the Divisional Accounts.
- c) Similar advices should also be issued in respect of such transaction adjusted by transfer entries by other Sections of this office involving original adjustments

affecting the Divisional Accounts. Necessary advice (Separately for credits/debits) should be issued to the Divisional Officer through the broadsheet in form No. Sy-195 intimating the full particulars of the transaction so as to enable him to respond to it.

- d) The clearance or debits/credits entered in the Broad Sheet should be watched through the schedule of Remittances as against responding credit debits.
- (e) At the end of the Broad sheet, a general abstract should be prepared and agreement between the figures in the Broad Sheet and ledger effected. The Broad Sheet should be closed Monthly and submitted to Branch Officer on 25th of the 2nd following month together with a detailed analysis of difference between ledger and broad sheet.

The lower portion of advice Memo form intended for the Divisional Officer to intimate the face of adjustment should also be attached to one of the Schedule of Credit to Remittances which should be detached from the Monthly Accounts by WAC Section and transmitted to the Broad Sheet Section for necessary action. In case such Schedule or the Advice Adjustment Memo so are received per chance, in WAC Section the same should be instantly transmitted to the Broadsheet Section. It should be ensured that "III(b) adjustment vouchers", D.G.S.D. Railway Credit Notes, are invariably attached to the respective Schedule dockets and the vouchers bear the T.E.O. No., Classification, Pass Order etc. No., T.E.O. is required to be furnished to Audit in such cases vide para 22.4.17 (a) of C.P.W.A. Code.

(Based on para 689 of M.S.O (T) Vol. I and circular No.WAC-II-14 (4) Genl-1080 dated 7.2.77).

- (iii) In case where the debits/credits are not adjustable in the books of a particular division the same should be adjustable by this office under final heads basing on the particulars available in the monthly accounts of Account Current Section (viz. Debits and Credits passed on by Account General, Andhra Pradesh pertaining to capital and revenue expenditure incurred on execution of Machkund H.E. (Joint) Project or royalty accrued therefrom etc.) by per contra credit/ debit to the head III(b) items adjustable by P.W.D. (Article 12 of Account Code-Vol.III).
- (iv) With a view to ensuring progressive clearance of heavy outstanding balances under the head-III(b) remittances, the State Government have decided in consultation with Accountant General Orissa that with effect from 1.5.68, P.W. Divisional Officers shall be divested of the powers as Direct Demanding

Officer and the same vested with Chief Engineers and that the value of orders to be placed on the D.G.S. & D by latter be restricted to 90% of the adjustments for the outstanding during the year.

(F.D.No.Res-1-81/68/16268(12)/F dated 8.5.68 (Audit Bulletin, September, 1968).

5. 47. WATCHING PROPER ACCOUNTING OF REMITTANCES, DEPOSITS, SUSPENSE ETC., TRANSACTIONS:

Consequent on introduction of centralized accounting procedure in Hirakud Dam Project from April,1949 in Salandi and Bhimkund Irrigation Project and in Balimela Dam (joint) Project with effect from 1.4.1965 and Rengali Multipurpose Project with effect from 1.10.1964 detailed heads under P.W. Remittances etc. have been opened to facilitate proper accounting of the transactions under these heads to enable their separate identification and record vide details given in Appendix –X.

(Based on M.O .Letter No. Control-Works-23-335 dated 20.09.62 WM-I-46-4-Genl-3040 dated 19.10.62, Circular No.-WM-46-14-1054 dated 6/65 to all Treasury Officers etc. and WM-46-4-3646 dated 28.12.1974).

NOTE:(I) With a view to clear the outstanding balance under heads III(b) P.W.D. and cash settlement suspense, the following procedure may be adopted.

- a) The Divisions should try to reconcile their figures under the above heads with that of Accounts Office by personal contact and get their figures reconciled.
- b) Division wise figures prepared by this office should be rechecked with the Divisional Offices and correct balances should be communicated.
- c) Once a month all III(b) advice memos should be sent to the Divisions by Accounts Office and proper acknowledgement obtained from the Divisions. The forwarding memo should provide for certificates of receipt by the Executive Engineer and of entry into the Register of III(b) advices the Divisional Accountants. This should invariably be watched by WAC-II Section.
- d) In the division maintenance of the Register in a suitable form to record the receipts of advice memos and their eventual movement till its final disposals should be invariably ensured . The entries in each case should be attested by the Divisional Accountant.
- e) A periodical report regarding receipt and disposal of advice memos by the Divisions should be sent to the Controlling Officers.

- f) To the Schedule of Credit to Remittances accompanying Monthly Accounts, a schedule in the following form should be attached.

Opening Balance	Receipt of Advice memos during the month	Clearance of memos during the month	Closing balance.	No & date of Amount of Advice memo
(1)	(2)	(3)	(4)	(5)

- g) Regarding clearance of amounts outstanding under the head “C.S.S.A. Accounts” the Quarterly return as contemplated in Note-2 to para 7.17 should be watched. The Divisional Officer should also furnish a periodical report on clearance showing year-wise break up of the outstanding balance to the Controlling Officers by the Division concerned.

(Based on proceedings of triangular Committee meeting (November –76) held by Secretary, Works and Transport and Finance Department file WAC-II-Cell-GML of 76-77 and Circular No.WAC-II-14 (4) Genl-1080 dated.7.2.77.

- (ii) The advice of Transfer Debit received with the Schedule under Note-2 to Article 183 of Account Code Vol. III should as soon as it is audited, be sent to the concerned division in a forwarding memo in Form No.Sy-195 alongwith relevant voucher etc. The advice memo should bear item no, of the Broad Sheet, Months account in which in which booked and No. and date of forwarding memo, to facilitate reference. The division is required to adjust the transaction in his months account in hand. In the schedule of Credit to Remittance the item responded to should be specified quoting reference to the III(b) Advice Memo, while the corresponding debit should appear in the respective Schedule docket /Schedule concerned, in both cases cross reference being given as required in the Schedule/Schedule Docket.

5.48 MAINTENANCE OF THE REGISTER OF SCHEDULE OF SETTLEMENT WITH TREASURIES AWAITED FROM DIVISION FORM-51

A Register in Form No. 19 of this Manual should be maintained in WAC-II Section, setting apart a few pages for each division to watch receipt of schedules of settlement with treasuries awaited from P.W.Divisions.

The information in Column 7 (Date of audit) and in Column 8 (Date on which attached) to the monthly accounts) should be furnished by 5th of each month by the respective WAC-

Sections to WAC-II Section to complete the Register cases of delay in furnishing such information by WAC Sections should be pursued by WAC-II Section.

The Register should be put up to the Branch Officer in charge of WAC-II Section on 10th of each month with an abstract in the following form, showing details of schedules awaited from each division and action taken to call for them.

Name of the Division	Opening Balance month	Addition during the month	Receipt during the month	Reference to the month to which they relate	Remarks(indicating action taken to call for them)
(1)	(2)	(3)	(4)	(5)	(6)

5.49 MATERIAL PURCHASE SETTLEMENT SUSPENSE ACCOUNT:

1. The operation of the sub-head “Purchase” under the minor head “Suspense” of the major head “2059-Public Works shall be dispensed with instead the cost of stores not paid for in the same month in which they were received shall be accounted by credit to a new suspense minor head “Material Purchase Settlement Suspense Accounts” in the Public Account of India under the Major Head “8658-Suspense Accounts. This suspense minor head will be cleared when supplied received are actually paid for.

2. While placing indents on the Central Stores Division, other Divisions, the Divisions of the CPWD requiring the stores shall indicate prominently on the indent itself, whether the stores indented for are required for specific works or for stock purposes.

3. In the account of the Divisions issuing the stores, the cost of the stores supplied by it to a Division indenting for it shall be debited to the suspense head “Cash Settlement Suspense Accounts” under the major head “8658-Suspense Accounts” by:

- (a) Credit the head “2059-Public Works Suspense-stock”, if the stores supplied had been indented for utilization on specific works, and
- (b) Minus debit to the aforesaid suspense head, if stores supplied had been indented for stock purposes.

The suspense head “Cash Settlement Suspense Account” will be cleared when payment for the cost of stores supplied is actually received from the indenting Division

4. In the accounts for the Division receiving the stores, the cost of stores shall be debited to the accounts of the work or the head “2059-Public-Works-Suspense- Stock” depending upon whether stores have been acquired for works/stock purposes, with a per contra credit to the head “8658 suspense

Accounts-Material Purchase Settlement Suspense Accounts” if the stores received have not been paid for in the same month. The latter head will be cleared when cost of stores is actually paid to the Division supplying the stores.

5. Unclaimed balances for more than three complete accounts years under the suspense sub-head “Material Purchase Settlement Suspense Account” would be credited to revenue as hither to was being done in respect of the balances remaining outstanding for more than 3 years under the suspense sub-head “purchases” as per provisions of the CPWA Code.
6. This Procedure shall come into effect from the financial year 1982-83
7. The balances remaining outstanding upto the close of the financial year, 1981-82 under the Suspense Sub-head “Purchases” of the major head “2059-Public Works” shall be transferred to the Suspense minor-head “Material Purchase Settlement Suspense Accounts” opened under the major head “8658-Suspense Account” on a proforma basis after the amount outstanding for more than three years under suspense sub-head “Purchases” have been sorted out and credited to revenue.

5.50 MAINTENANCE OF MPSSA BROADSHEET:

The M.P.S.S.A. Broadsheet is required to be maintained by WAC-II Section in form-MSO(T) III under the minor head “MPSSA” Major Heads 8658 Suspense Accounts as per the circular issued by WM-I-1583 of 27-8-1984.

For this purpose the balance transferred on proforma basis from the detailed sub-head “Purchases” to the new Minor Head “MPSSA” may be adopted as the opening balance of the Broadsheet of MPSSA.

(Vide Headquarters No. 1687-WAC-II-220-82 of 9-10-86

5.51 REVIEW OF EXPENDITURE:

Payments against contracts have to be noted in Part-II of the Works Register after preliminary check as per para 647 *ibid.* Besides as per para 16(2) of Comptroller and Auditor General’s secret Memorandum of Instructions, the Section Officer should review all special charges noted in Part-II of the Register and in evidence of the review initial

entries in the Register vouchers and scheduled dockets audited. After general review of the vouchers and accounts, they are to see that no transactions pertaining to this part of Works Register have escaped scrutiny (Circular No. WM-24-14-Con-7349(10) date December, 1969 to all WAC Sections.

NOTE: (1) Review of expenditure: A note on Review of Works Expenditure is required to be furnished by Works Accounts to Report Section for incorporation the C.&A.G's Report. To enable W.M. Section to furnish the Report on due date i.e. 16th August of each year all WAC Sections should furnish the Review of Expenditure conducted on the above line and invariably send the same duly approved by the Deputy Accountant General (Works Accounts) by 5th August each year. For effective watch and consolidation of all the points in this connection suitable notes should be kept in the "Register of Financial Irregularity" by WAC Sections.

(2) Statement for Certificate of Audit: After completion of preliminary check of schedules and vouchers, a certificate in M.S.O.(T) Form No. 113 should be prepared in respect of each original items representing cost of work done be Divisional Officers on behalf of other Departments or Governments, except in cases of Work, carried out as a standing arrangement vide para 22.46(a) of C.P.W.A. Code, for whose receipt and expenditure transaction the Accountant General acts as the Sub-Audit Officer on behalf of the concerned Audit Officer.

In case where the expenditure is adjustable in the books of a separate Accounts Officer viz. Defence, Railway or any Pay and Accounts Officer, the Audit Certificate will be prepared in Form No. 113 A.

The certificate signed by the Branch Officer or the concerned WAC Sections will be passed on monthly to the respective Works Accounts Section (WAC-I) for onward transmission in support of debits.

(Based on para 690, 691 of M.S.O.(T) Vol.I and 17.2.4. of C.P.W.A. Code)

5.52 COMPLETION REPORTS/STATEMENTS:

- (i) In the case of works noted as completed in the Schedule of Work Expenditure and Schedule Docket, it should be seen that the works "Completed" is noted

against concerned work as required in para 654(F) of Manual of Standing Orders (Technical).

- (ii) On the receipt of completion Reports of Statements in the Accountant General (A&E) Office vide paras 105 to 107 of C.P.W.D. code and para 168 to 173 of O.P.W.D. Code, the amounts thereof should be verified with those recorded in Works Register or the last checked Schedule of Works Expenditure as the case may be. If there is an excess over the sanctioned estimate requiring sanction, it should be ensured that the work continues to be included in Half Yearly comprehensive Schedule of Works Expenditure till the excess has been regularized by the competent authority.
- (iii) In course of Review or at the time of carrying forward of expenditure recorded the Old works Register to the new Works Register, the wanting completion reports/Statements should be called for from the Divisions. An enquiry should also be instituted from the Divisional Officer whether the works should not be treated as closed in form No. Sy 194 A, in case where there has been no expenditure for six months continuously or works appear from the expenditure for six months continuously or works appear from the expenditure schedule to be completed but no completion reports/Statements have been received as contemplated in para 627 *ibid*.
- (iv) The completion Report/Statement should be submitted within three months from the date of completion of a work.

ANNEXURE

The rate of Departmental Charges is presently regulated in accordance with the instructions issued from time to time from the State Government. The rate of Departmental Charges differs for different nature of works as detailed below.

(I) **Original Works:**

(a) In case of works relating to different department of Government executed by all wings of Public Works Divisions the rate is :-

i.	Establishment	-	10.5%
ii.	Tools and Plant		4.5%
iii.	Pension	-	1%
iv.	Total	-	16%

(b) In case of non-Government works, works relating to urban/local body and private bodies executed by any wing of Public Works Division, the rate is:

i.	Establishment	-	10.5%
ii.	Tools and Plant		4.5%
iii.	Pension	-	1%
iv.	Audit	-	1%
v.	Total	-	17%

(II) Repair Work:- In case of every repair works executed by any wings of Public Works Divisions the rate is:

i.	Establishment	-	10.5%
ii.	Tools and Plant		8.5%
iii.	Pension	-	1%
iv.	Total	-	20%

CHAPTER-VI
CONTINGENCY FUND

6.01. GENERAL:

As described in the Manual of Book Section, the rules regarding the Orissa Contingency Fund set up under Article 267(2) of the Constitution of India, will apply mutatis mutandis, to the contingency fund of India established under Article 267(1) *ibid.* The special procedure for the public works department is given in the succeeding paras.

6.02. RECEIPT AND DISPOSAL OF SANCTION ORDERS :

In the Works Accounts Section, WAC-I and WAC-III all orders sanctioning advances from the Contingency Fund so far as they relate to Public Works(Excluding establishment) will be noted in the Register of Contingency Fund. Similarly, the supplementary accounts with schedules in recoupment of the advances will be received and noted in the section.

(Based on O.O.A.(Br.)-5 Dated:15.07.53 and O.O.A.(Br.)-1 Dated 24.12.71).

NOTE: A statement in the prescribed form showing the advance sanctioned from the Contingency Fund of India during the vote of Account period for expenditure on; "new Service". Items for which necessary provision has been made in the Budget Estimate of that year, will be laid down of the Table of the Lok Sabha by the Ministry of Finance before the Appropriation Bill for the year is introduced in that Sabha. This statement will form part of the budget/documents to be sent to audit and other authorities.

(Based on C. & A.G.'s Letter No.424-AC/168-66 Dated:14.05.68 Circulated under Memo No.OE(BR)-16-36-A/c-542 Dated:6/68).

6.03. EXHIBITION OF TRANSACTIONS IN PUBLIC WORKS ACCOUNTS:

The public Works Divisions are to show such expenditure, when incurred, against the group Minor Head "Expenditure met out of advances from the Contingency Fund" under the major head "Contingency Fund". The Public Works major heads should be opened as minor heads under the Group Minor Head with necessary detailed heads in cash book and monthly accounts. Separate schedule of works expenditure and classified abstract of expenditure for the Contingency Fund will be furnished by the divisions alongwith their monthly Accounts. The schedule dockets, contingency received with Public Works Accounts and vouchers will also be classified accordingly.

(Based on OOA(Br.)-50 Dated:15.07.53 and circular letter No.WM-55-orders-4193 Dated:17.01.72).

NOTE:-As a safeguard against misclassification, instructions were issued in August, 1965(Vide part-IX of Orissa Gazettee Dated:26.08.1955) to all Drawing and Disbursing Officers for labeling all bills for expenditure met out of the Contingency fund as pertaining to this Fund and to all Treasury Officers to include them in a separate Schedule. This should be carefully scrutinized by all concerned.

(Based on C. & A.G.'s Letter No.1870-AC/317-18 Dated:17.12.58 O.O.A No.A-2930 Dated:07.01.59 and Circular No.WM-55-Orders-4193-95 Dated:17.01.72).

6.04 ACCOUNTING PROCEDURE :

(i) Check of Monthly Accounts

Before compilation of the monthly accounts by VLC Sections and at the time of preliminary check, it should be specially examined that the expenditure shown in the monthly accounts under "Contingency Fund" is correct and is covered by the orders sanctioning advances already received for such expenditure.

The following points should also be strictly followed:

- (a) The Finance Department/Ministry sanction order numbers and dates quoted in the SDT/Vouchers should be verified with reference to the copies of Finance Department/Ministry sanction orders received,
- (b) The expenditure incurred out of advances sanctioned from the Contingency Fund should be closely watched against the amount sanctioned by the Finance Department/Ministry and whenever any excess expenditure is noticed, the excess should be accounted for initially under the Consolidated Fund (Vide C & A.G.'s Letter No.1462-AC/328-63 Dated:06.11.63, O.O.No.A-4758 Dated:13.01.64). VLC Section should immediately bring the excess expenditure to notice of Government for according necessary sanction under Contingency Fund. On receipt of valid sanction during the year the excess should be transferred to the Contingency Fund.

NOTE : Cases of excess expenditure incurred should be reported to Book Section (OOA-4758 Dated:13.1.64).

- (c) Where Finance Department/Ministry sanctions are not quoted in the SDT/Vouchers by the Division or the copy of Finance Department/Ministry order is not received the expenditure under Contingency Fund should be provisionally booked under "Contingency Fund" and Divisional Officer concerned addressed demi-officially by VLC Section to furnish the copy of the relevant order.

6.05 (II) EXAMINATION OF SUPPLEMENTARY ACCOUNTS ETC.:

VLC Sections watch the receipt of the Supplementary Appropriation Accounts together with the Supplementary schedules covering the expenditure from the Contingency Fund and as soon as they are received, the sections and offices should scrutinize to see whether the expenditure financed from advances from the Contingency Fund has been authorized by the Legislature under the Grant of Appropriation to which it relates.

6.06 (III) TRANSFER OF AMOUNTS PROVIDED IN THE SAME YEAR :

After necessary examination of the supplementary schedules, transfer entries transferring the entire expenditure financed from the Contingency Fund by debits to the major heads concerned under the Consolidated Fund and by minus debits of the head "Contingency Fund expenditure met out of advances from the Contingency Fund-Deduct-Transfer to the Consolidated Fund" should be carried out. In case, the transfers are not effected by the respective P.W. Divisions, it will be the responsibility of VLC sections to transfer the amount to the relevant heads. W.M. Sections should see that the adjustment for the transfer of expenditure are carried out correctly. After necessary adjustment by VLC Section the concerned P.W. Divisions should be intimated the fact of adjustment with request to correct their accounts. Corrections should also be made in the schedules of works expenditure and the classified Abstract of expenditure. As soon as the expenditure is finally adjusted in the Consolidated Abstract an intimation of such adjustment by sub heads or units of Appropriation should be given by VLC Section to the respective Controlling Officers for necessary correction of their records.

6.07 (IV) ACTION FOR NON-PROVISION IN THE SAME YEAR :

The expenditure which is not recouped before the end of the financial year will remain unadjusted under the Contingency Fund pending authorization of funds in the succeeding year. As soon as the financial year is closed, Book Section will furnish to the Finance Department/Ministry as well as to the concerned Administrative Departments/Ministries the details of the unrecouped expenditure so as to enable them to make necessary supplementary provision in the Budget Estimate against the appropriate minor head of the service under the major heads concerned under which the expenditure was incurred in the previous year from the Contingency Fund. Where funds are provided. VLC sections should transfer the expenditure figures under Contingency Fund by means of a transfer entry to the relevant major head under Consolidated Fund by contra-credit to the minor head "Appropriation from the consolidated fund" under the Major head "Contingency Fund" under advice to concerned P.W. Divisions, in case the adjustments are not already made in the Divisional Accounts by Divisions or by FA & CAOs.

NOTE :It will be necessary to indicate in the explanatory note pertaining to the grant concerned that this includes a sum stated then in which was met out of the Contingency Fund in a previous year, C & A.G.'s Letter NO.1405-AC/175-58 Dated:24.09.58 Dy-AA-1-3-1220 and OOA-2918 Dated:07.12.58).

6.08. (V) COMMUNICATION OF ACTUALS :

The actual should also be communicated (by 25th of each month) in the following proforma to Book Section and the Sections dealing with the accounting of the Contingency Fund in the Main Office.

Sl. No	Name of Division	Head of Account	F.D./ Ministry Sanction No. and Date	Amount sanctioned	Amount of expenditure Booked under contingency Fund	Whether excess expenditure incurred, if any, taken to Contingency Fund and D.O. reference made	No. and date of D.O. reference	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(VI) OTHER EXPENDITURE:

The expenditure incurred under Contingency Fund in respect of major heads other than P.W. Major Heads may be booked under Contingency Fund Adjusting Account and Suspense slips issued by WAC-I, WAC-III Sections to the concerned sections as usual.

(Based on OOA-1194 dtd:15.12.52, OOA(Br.)-50 dtd:15.07.53, OOA-2918 dtd:27.12.58 OOA-4758 dtd:13.1.64, OOA-5614 dtd:03.03.67, OOA-6614 dtd:12.08.71 and OOA(Br.)-1 dtd:28.12.71).

NOTE: 1) The transactions in the Contingency Fund will at the end of the Financial year close to balance which will be carried forward to the next financial year (C & A.G.'s Lr.No.-765-AC/23-50 (Part-IV) dt:20.10.52, OOA-1194 dt:15.12.52).

- As per the instructions contained in Rule 6(b) of the Orissa Contingency Fund Rules, 1967/Rule 8 of the Contingency Fund of India, Rules 1952 (Appendix 7 to rule 74 of Compilation of G.F. Rs.1963), supplementary estimates for all expenditure shall be presented for the recoument of advances sanctioned from the Funds at the First Session of the Assembly/Parliament immediately after the advances are sanctioned. As soon as Assembly/Parliament have authorized the additional expenditure by including it in any Supplementary Appropriation Act. The advances made from the Fund shall be resumed to the Fund. This should be closely watched.

3. Any expenditure booked under "Part-II Contingency Fund" should be transferred to "Part-I Consolidated Fund" as soon as necessary Appropriation is passed and in no case such expenditure should be allowed to stand under Contingency Fund after the close of the March Final Account.

(Based on C. & A.G.'s Lr. No. 198-AC/21-61 dtd.23.2.61 OOA-3795 dated.17.3.1961).

6.09. MAINTENANCE OF CONTINGENCY FUND REGISTER :

The Register should be maintained by WAC-I/WAC-III Sections in the Form No.-22 of this Manual to watch effectively the expenditure incurred against the advance made from the Contingency Fund and its recoupment. The register should be submitted to the Branch Officer on 5th of each month and to Sr. Dy. Accountant General(Works) in each quarter 5th August, November, February and May. During the last quarter the register should be submitted to the Branch Officer on every Monday.

(Based on O.O. No.-A(Br.)-1 dated:24.12.1971)

NOTE:1) WAC-I Section should after review of the Register remind the concerned sections/office for action awaiting, if any.

2) The actual recorded in the Register maintained by WAC Sections should agree with those in the Works Register.

6.10. SCRUTINY OF APPROPRIATION :

Separate pages in Works Register of each P.W. Division should be allotted wherein the number with date and amount of the order sanctioning the advances with full classification should be noted over and above the usual checks prescribed for works expenditure. It should also be seen that the monthly and progressive expenditure does not exceed the amount of advances as noted in the Works Register and Contingency Fund Register. Objections should be raised in cases where the progressive expenditure exceeds the advance sanctioned as contemplated in Para 18.04(I). Where the expenditure is transferred to the Consolidated Fund, the withdrawal should also be recorded in the Works Register so that the progressive expenditure under Contingency Fund is reduced to Nil. The work with all its particulars and the progressive expenditure should be posted in the consolidated Fund portion of the Works Register. Separate summaries should be prepared for the Contingency Fund portion of Works Register.

NOTE:1)An advance from the Contingency Fund becomes necessary if, either the provisions for a particular service in the budget is found insufficient and can not be met by re-appropriation from savings within the grant, or there is need to incur expenditure upon some New Service not contemplated in the budget. No portion of expenditure on a New Service can be met out of the Consolidated Fund until it is

authorized by law under Article 204(3) and 266(3) of the Constitution and consequently such additional expenditure has to be fully met from the Contingency Fund in the first instance. There can, thus, be no case of token advance from the Contingency Fund for any purpose.

(Based on C. & A.G.'s Lr.No.-767-AC/67-63 dt:4.8.65, Page-37 of file WM-55-Orders of 1952 to 1972).

2) If, in course of review of the Register, it is noticed that the sanctioned advance is not being operated on, the matter should be taken up with the Controlling Officers at once to ascertain whether any expenditure has been incurred against the advance and if so, to furnish the details of expenditure, on receipt of details, the Section/Offices should take steps to readjust the expenditure.

(Vide O.O.No.A-1729 dated:06.08.1955).

6.11. FILING OF VOUCHERS ETC.:

The WAC Sections should after completion of the scrutiny of all vouchers, schedule dockets, schedules, classified abstracts etc., record the relevant papers in separate files for each month headed "Vouchers" etc., relating to the Contingency Fund". These should not be mixed up with the corresponding documents relating to the Consolidated Fund.

Separate Correspondence File should also be maintained to facilitate reference.

(Based on O.O.A.-1194 dated:15.12.1952).

CHAPTER - VII

7.01. SCOPE:

The construction and upkeep of the National Highways comes within the legislative competence of the Parliament vide Entry 23 or the Union List in the Seventh Schedule of the Constitution of India. The Director general (Roads) under the Ministry of Shipping and transport is responsible for the construction and upkeep. The execution of the national Highway works is entrusted to the State Government concerned on agency basis under Article 258 *ibid*.

NOTE : The State Government of Orissa have been authorized to exercise the functions in relation to the execution of works pertaining to National Highways subject to the condition that the State Government shall exercise of such functions, be found to comply with the rules for the time being in force under the Act.

(G.I.M.T.R.W. Notification SRO-1181 Dated:04.04.57)

Inserted under G.I.M.S. & T(R.W.) a Notification No.3344 Dated:25.07.71.

Declaration of certain Highways to be National Highway and matters connected therewith are governed by the National Highway Act, 1956 and the National Highway Rules, 1957 vide Annexure.

7.02 EXHIBITION OF NATIONAL HIGHWAY TRANSACTIONS IN DIVISIONAL ACCOUNTS:

The expenditure in State Divisions should be booked and accounted for the monthly Accounts of P.W. Divisions in the State Section of Accounts under the Suspense head "8658 Suspense Accounts P.A.O. Suspense item adjustable by P.A.O. (N.H.) Ministry of shipping and Transport". The Account of the transactions should be supported by the following schedules in respect of each P.W. Divisions.

- (i) Form-62 Schedule Docket of percentage recoveries.
- (ii) Form-64 Schedule of Works Expenditure accompanied by Schedule Dockets and vouchers vide Para 22.4.17 of C.P.W.A. Code.
- (iii) Form-74 Classified Abstract of Expenditure separately for 33 Roads & Bridges and 537-Capital outlay Roads and Bridges.
- (iv) Form-46 Schedule of Revenue realised.

The credit for the recovery of Agency charges should, however be taken in the relevant accounts against the state Budget.

(Based on Para 3 & 4 of the Procedure for adjustments of N.H., expenditure prescribed under C. & A.G.'s Lr. No.402-AC/192-71 Dated:19.03.77 received with Accountant General, Orissa Lr. No.SAA(Central)-A./A-745 Dated:25.03.77 Dy.WAC-III-NH-1851).

NOTE : 1) The Government of India depreciate expenditure being incurred in excess of the allotments sanctioned for the year by them, and consider that any such excess should be debited to the State Government.

2) On the Schedule of works expenditure and vouchers pertaining to National Highways sent to the Accountant General, Orissa reference should be given to the Letter in which the Government of India have approved the estimates being debited to the "National Highways".

(G.O.P.W.D.No.9998 Bt-IB-13/49 Dated:05.07.50)

3) For classification of receipt and revenues from the Avenue trees and proceeds by way of sale of clipping dead trees and charges realized for ferry services. Inspection Bungalows and rest house etc., which are maintained from the National Highways fund.

(See para 7.14 of this Manual)

7.03 ACTION IN W.A.C. SECTION:

On receipt of Monthly complied account from the Division, the concerned VLC Section will consolidate the transaction, after applying necessary preliminary check. After final consolidation, that section will send to the Accountant General, Orissa(S.A.A. Section) along with the State Account the statement of receipts (if any) and expenditure on National Highways supported by all schedules, vouchers etc., mentioned in para 10.06 for onward transmission to the P.A.O. (National Highways), Ministry of Shipping and Transport for claiming reimbursement.

Duplicate copies of schedules received from Divisions should be filed in Monthly Account itself and need not be passed on to any W.A.C. Section.

(Based on Para 3 of the Procedure for adjustment of N.H. Expenditure Dy-WAC-III-NH-1851).

7.04 SANCTION ORDERS

After departmentalization of accounts the sanction orders conveying Technical Approval, Financial Sanctions and allotment of Funds to National Highways will be received in WAC Section from the Ministry concerned and filed after check by that section.

(Based on DO Lr. No.985-TA-1/75-76 Dated:09.11.76 joint Director (T.A.) Office of the C. & A.G. to all A.G.'s copy received wwith A.G. Orissa Lr. No. Separation(Central)-A/.A-518 Dated:19.11.76 Dy-WM-2444-SA-7579).

7.05 ADJUSTMENT OF EXPENDITURE ON NATIONAL HIGHWAYS SCHEME:

Initially against State Balance:-

(A) Original Works :

- (i) On receipt of Technical Approval and Financial Sanction to the detailed estimates, the State Government of other Competent Authority should accord necessary sanction to the estimates and inform, the Government of India of the title of the estimate amount, number and date of the estimate and date of sanction and such other particulars required for identifying the work. The Government of India will intimate these and such other particulars as may be required to the Accountant General, Central Revenues and the State Accountant General.
- (ii) The expenditure will be incurred by the State P.W. Divisions and will initially be charged to the State Balance pending recoupment. If the actual cost of a work is expected to exceed the sanctioned estimate, a revised estimate should be submitted by the State Government to the Government of India except for such excess as described below.

(B) Maintenance and Repairs :

- (i) No detailed estimates are ordinarily required for maintenance and repairs expenditure as formal technical approval and financial sanction for the maintenance and repairs during the financial year will be given by tthe Ministry of Shipping and Transport on demand estimates based on previous cost suitably weighed to allow for current increased in the prices of labour and materials. Account will also be taken of the general scale of maintenance approved by the State Government for its own roads and the actual expenditure incurred on roads classed as National Highways in the past. The demand estimate for each P.W.D. circle will be for enlargement of the Works or specification already approved and also not to prolongation of the time spent for completion of the work.

(G.I.M.S. & T.No.NH-1-40(10)-70 Dated:20.07.71 by WAC-1-27-6-1167)

7.06 POWER OF P.W. OFFICERS :

The powers of P.W. Officers will be the same for National Highway works as for other works of the State except that reports concerning the exercising of these powers should be submitted to the Government of India as well as the State Government.

7.07 ACCEPTANCE OF LIABILITIES FOR EXPENDITURE :

- (i) The Government of India have agreed to accept liability for expenditure incurred on the development of National Highways only in accordance with estimates approved by them from time to time and with effect from the date of specific sanction in each case.

(G.I.M.T.No.WI-1-(6-49 Dated:26.03.49) (Dy-WM-27-6-116)

- (ii) The liability of the Central Government in respect of approach roads from National Highways to large cities or towns should be restricted to the portions lying outside the Municipal limits, the State Government or the local authority being responsible for the approach roads within those limits. No National Highway Work should be carried out through the agency of a local body, the Engineering Officers of which are not State Government servants and are not subjected to the Administrative control of the State Government.

(G.I.M.T.R.O.No.B20(1) Dated:30.04.51).

- (iii) The provision for special repairs made in the ordinary maintenance estimates should not ordinarily exceed 10 percent of the provision for road maintenance of the circle as a whole. The entry in the estimates under this head should be sufficiently detailed to indicate the nature of the special repairs contemplated.

If, however, additional allotments are required for special repairs necessitated by serious flood damage or other conditions not provided under "Special Repair" in the ordinary maintenance estimates on the basis of past experience, or if additional allotments are required for repairs of newly constructed road or roads previously maintained at a lower standard than is not necessitate by traffic requirements, detailed estimates should be submitted for approval by the Government of India (Ministry of Transport, Roads Organization) except for minor works costing Rs.10,000/- or less in which case the demand need only be accompanied by a statement indicating the necessity of the works and the reasons which could not be foreseen.

(Govt. of India, Ministry of Transport, Roads Organisation Lr. No.B-30(4)/49
Dated: 29.07.49 received with G.I. Ministry of S. & T. No. NH-1-40(10)-70
Dated:20.07.71 Dy-WAC-1-27-6-1167)

- (iv) On receipt of technical approval and financial sanction which will be given for demand estimate of each circle, the Superintending Engineer of the State P.H.D. will accord technical sanction to the detailed estimate by P.W.Division.
- (v) The expenditure incurred on maintenance of National Highways will be initially be debited to state balances pending reimbursement by P.A.O., National Highways Ministry of Shipping and Transport.

7.08. LEVY OF AGENCY CHARGES IN RESPECT OF NATIONAL HIGHWAYS WORKS:

The existing rate of agency charges 7.5% (T. & P. - 1%), Pension 0.5%, Establishment-6.5% has been raised to 9% vide break-up given below :-

1.	Direction and Administration	:	6.5 Percent
2.	Machinery and Equipment	:	2.0 Percent
3.	Pension	:	<u>0.5 Percent</u>
	Total	:	9.0 Percent

The above increase is effective from 1st October, 1975 on original as well as maintenance works. Payment will be regulated with reference to the figures of expenditure as reflected in the Monthly expenditure accounts schedule.

(G.I. Ministry of Shipping and Transport (R.W.) No.NH-III-33(13)/72
Dated:24.09.75 copy received with Accountant General, Orissa, Lr. No. Coordn.-
BO-Works-674 Dated:01.12.75 Dy-WM-24-14(Con)-6688 and G.O. Works
Department Lr. No. NH-IM-2/75/4549 Dated:16.02.76)

ANNEXURE -A

THE NATIONAL HIGHWAY RULES, 1957 :

Government of India, Ministry of Transport Notification No.SRO-1182
Dated:04.04.1957.

In exercise of the powers conferred by Section 9 of the National Highways Act.1956 (48 of 1956) and Central Government hereby makes the following rules namely :

- 1) Short title :These Rules may be called the National Highways rules, 1957.
- 2) Definition : In these Rules, unless the context otherwise requires :-
 - a) 'Act' means the National Highways Act. 1956.
 - b) 'Approved Work' means any original work on a National Highway in respect of which the Central Government has accorded technical approval and financial sanction.
 - c) 'Completion Report' means a report required to be furnished under Rule-8.
 - d) 'Executive Agency' means :
 - (i) In the case of a Union Territory the Administrator thereof to whom the functions of the Central Government in relation to the execution of works pertaining to National Highways are delegated under Article 239 of the Constitution :

AND

- (ii) In other case the State Government to which such functions are delegated under Section-5 of the Act and
- e) 'Progress Report' means a report required to be furnished under Rule-7.

DETAILED ESTIMATES OF ORIGINAL WORK:

A detailed estimate for the execution of any original work on a National Highway shall be forwarded by the Executive Agency to the Central Government in such form as the Central Government may required and that Government may accord technical approval and financial sanction to such estimate subject to any conditions it may think fit to impose.

ABSTRACT OF PARTICULARS OF DETAILED ESTIMATE FOR MAINTENANCE OF NATIONAL HIGHWAYS:

- 1) An abstract of the particulars of the detailed estimates for the maintenance of a National Highways during each financial year shall be forwarded by the Executive Agency to the Central Government in such form as the Central Government may require not latter than the 1st day of the month of May in that financial year.
Provided that the Central Government may, in any case or class of cases, required the Executive Agency to forward a detailed estimate or estimates for the maintenance of any National Highway in such form as that Government may require.

- 2) The Central Government may accord approval to the abstract or the detailed estimate or estimates submitted to it under this rule subject to any conditions it may think fit to impose.

REVISED DETAILED ESTIMATE:

When the expenditure upon any original work on a National Highways to the detailed estimate of which the Central Government has accorded technical approval and financial sanction exceeds or is likely at any time to exceed the amount of such estimate by more than 10 percent thereof or by a sum of twenty five thousand Rupees, whichever is less, the Executive Agency shall forward a revised detailed estimate for such work to the Central Government in such form as the Central Government may require, and the Central Government may accord technical approval and financial sanction to such estimate subject to any conditions it may think fit to impose.

APPLICATION FOR ALLOTMENT OF FUNDS:

An application for the allotment of funds for meeting expenditure on any original work on a National Highway or on the maintenance of a National Highway during any financial year shall be made by the Executive Agency to the Central Government in such form as that Government may require and the Central Government shall communicate its decision to the Executive Agency on such application as soon as possible after such applications received.

MONTHLY PROGRESS REPORT :

The Executive Agency shall furnish to the Central Government a monthly Progress Report on every approved work in such form as that Government may require.

COMPLETION REPORT :

As early as possible after the completion of any approved work the Executive Agency shall furnish to the Central Government a full and correct report on such completion in such form as that Government may require.

INSPECTION OF WORK :

The Consulting Engineer to the Government of India (Road Development) any Officer authorized by him in this behalf may inspect at any time any approved work in progress of completed. A report of every such inspection shall be submitted to the Central Government.

(No.OL-7(4)-57-III) (C.S.No.131 Dated:11.03.1958).

(*) Realised to Rs.2,50,000/- vide G.I.M.S.& T. No. NH-1-40-10/70 Dated:20.07.71 (Dy. WAC-I-27-6-1167).

ANNEXURE-B

1. THE NATIONAL HIGHWAY ACT, 1956(NO.48 OF 1956) :

An Act to provide for the declaration of certain Highways to be National Highway was and for matters connected therewith be it enacted by Parliament in the seventh year of the Republic of India as follows :

SHORT TITLE, EXTENT AND COMMENCEMENT:

1. (1) This Act may be called the National Highway Act, 1956.
- (2) It extends to the whole of India.
- (3) It shall come into force on such date as the Central Government may be notification in the Official Gazette appoint.

NOTE:The Central Government hereby appoints the 15th day of April, 1957 as the date on which the Act will come into force.

(G.I.M.T.Notification No.SRO 1180 Dated:04.04.57 C.S. 131)

Declaration of certain Highways to be National Highways :

2. (1) Each of the Highways specified in the schedule except such parts thereof as are situated within any Municipal area is hereby declared to be a National Highway.
- (2) The Central Government may, by notification in the official gazettee, declare any other highway to be a National Highway and on the publication of such notification such highway shall be deemed to be specified in the schedule.
- (3) The Central Government may, by like notification omit any highway from the Schedule and on the publication of such notification, the Highway so omitted shall cease to be a National Highway.

DEFINITION:

3. In this Act. "Municipal Area" means any Municipal area with a population of twenty thousand or more the control or management of which is entrusted to a

Municipal Committee, a town area Committee, a town Committee or any other authority.

4. NATIONAL HIGHWAYS TO VEST IN THE UNION :

All National Highways shall vest in the Union and for the purpose of this Act “Highways” include :

- (i) All lands appurtenant there to, whether demarcated or not,
- (ii) All bridges culverts, tunnels, causeways, carriageways and other structures constructed on or across such highways and
- (iii) All fences, trees, posts and boundary furlong and mile stones of such highways or any an appurtenant to such highways.

5. RESPONSIBILITY FOR DEVELOPMENT AND MAINTENANCE OF NATIONAL HIGHWAYS :

It shall be the responsibility of the Central Government to develop and maintain in proper repair all National Highways but the Central Government may by notification in Official Gazette, direct that any function in relation to the development or maintenance of any National Highways shall be subject to such conditions if any as may be specified in the notification, also be exercisable by the Government of the State within which the National Highway is situated or by any officer or authority, subordinate to the Central Government or to the State Government.

6. POWER TO ISSUE DIRECTION:

The Central Government give directions to the Government of any State as to carrying out in the State of any of the provisions of this Act or of any rules, notification or order made there under.

7. FEES FOR SERVICES OR BENEFITS RENDERED ON NATIONAL HIGHWAYS:

- (1) The Central Government may by notification on the official Gazettee, levy fees at such rates may be laid down by rules made in this behalf for services or benefits rendered in relation to the used of ferries, temporary bridges and tunnels on National Highways.
- (2) Any fee leviable immediately before the commencement of this Act for services or benefits rendered in relation to the use of ferries, temporary bridges and tunnels on any Highways specified in the schedule shall continue to be leviable under this Act unless and until it is altered in exercise of the power conferred by sub-section (1).
- (3) Such fees when so levied shall be collected in accordance with rules made under this Act.

8. **AGREEMENTS WITH STATE GOVERNMENTS OR MUNICIPALITIES:**
Not with standing anything contained in this Act, the Central Government may enter into an agreement with the Government or any State or with any authority entrusted with the control or management of any municipal area in relation to the development or maintenance of the whole or any part of a National Highway situated within the State or as the case may be in relation to the development or maintenance of any such part of a Highway situated within a municipal area is referred to in sub-section(1) of section (2) and any such agreement may provide for the sharing of expenditure by the respective parties there to.
9. **POWER TO MAKE RULES :**
- (1) The Central Government may, by notification in the official gazette make rules for carrying out the purposes of this Act.
 - (2) In particular and without prejudice to the generality of the fore going power such rules may provide for all or any of the following matters namely :-
 - (a) The manner in which and the conditions subject to which any function in relation to the development or maintenance of a National Highway or any part thereof may be exercised by the State Government or any officer or authority subordinate to the Central Government or the State Government.
 - (b) The rates at which fees for services rendered in relation to the use of ferries, temporary bridges and tunnels on any National Highway may be levied and the manner in which such fees shall be collected.
 - (c) The periodical inspection of National Highway and the submission of inspection reports to the Central Government.
 - (d) The reports on works carried out on National Highways.
 - (e) Any other matter for which provision should be made under this Act.
10. **LAVING OF NOTIFICATIONS, RULES ETC. BEFORE PARLIAMENT :**
All notifications or agreements issued or entered into under this Act shall be laid before both Houses of Parliament as soon as may be after they are issued into and all rules made under Section 9 shall be laid for not less than thirty days before both Houses of Parliament as soon as may be after they are made and shall be subject to such modification as Parliament may make during the session in which they are so laid or the session immediately following.

NATIONAL HIGHWAYS

THE SCHEDULE(SEE SECTION-2)

SL.NO.	NATIONAL HIGHWAY NO.	DESCRIPTION OF NATIONAL HIGHWAYS
(1)	(2)	(3)
1.	1	The Highways connection Delhi, Ambala, Jullundhar and Amritsar and proceeding to the border between India and Pakistan.
2.	1A	The Highway connection Jullundhar, Madhopur, Jammu, Banidhar, Srinagar, Baramula and Uti.
3.	2	The Highway connecting, Delhi, Mathura, Agra, Kanpur, Allahabad, Banara, Mahania, Parhi & Kolkatta.
4.	3	The Highway connecting Agra, Gwalior, Ghivpuri, Indore, Dhulia, Nasik, Thane and Mumbai.
5.	4	The Highway starting from its junction near Thane with the Highway specifies in Sl.No.4 and connection Poona, Belgaum, Bublin, Bangalore, Ranipet and Chennai.
5A.	4A	The Highway connecting Belgay, Anmod, Poonda & Pana.
6.	5	The Highway starting from its junction near Beharagora with the highway specified in Sl. No.7 and connecting Cuttack, Bhubaneswar, Visakhapatnam, Vijayawada and Chennai.
6A.	5A	The Highway starting from the junction near Haridaspur with N.H.NO.5 and terminating at the Paradip Port.
7.	6	The Highway starting from its junction near Dhulia with the highway specified in Sl.No.4 and connecting Nagpur, Raipur, Sambalpur, Baharagora & Kolkatta.
8.	7	The Highway starting from its junction near Banaras with the highway specified in Sl.No.3 and connecting Mangawan, Rewa, Jabalpur, Lakhnadon, Nagpur, Hyderabad, Kurnool, Bangalore, Krishnagiri, Salem, Indigul, Madurai and Cape Comorin.

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| 9. | 8. | The Highway connecting Delhi, Jaipur Aajmer, Udaipur, Ahemedabad, Baroda and Mumbai. |
| 10. | 8A | The Highway connection Ahmedabad, Limbdi, Morvi and Kandla. |
| 11. | 8B | The Highway starting from its junction near Bamandhore |
| | | with |
| | | the highway specified in Sl.No.10 and connecting Rajkot |
| | | and Porbandar. |
| 12. | 9 | The Highway connecting Poona, Sholapur, Hyderabad and Vijayawada. |
| 13. | 10 | The Highway connecting Delhi and Fazilka and proceeding to the border between India and Pakistan. |
| 13D | 21 | The Highway starting from its junction near Chandigarh with N.H.No.22 and connecting Rupar, Bilaspur, Mandi, Kulu an Manali. |
| 14. | 22 | The Highway connecting Ambla, Kalak, Simla,Nakanda, Rampur and Chini and proceeding to the border Between India and Tibet near Shipkila. |
| 15. | 24 | The highway conection Delhi, Bareily and Lucknow. |
| 16. | 25 | The highway connecting Lucknow, Kanpur, Jhansi and Shivpuri |
| 17. | 26 | The highway connecting Jhansi and Lakhnadan. |
| 18. | 27 | The highway connecting Allahabad, with the highway specified in Sl.No.8 near Mangawan. |
| 19. | 28 | The Highway starting from ts junction near barauani with the highway specified in Sl.No.23 and connecting Muzaffarpur, Pipra, Goprakhpur and Lucknow. |
| 20 | 28A | The Highway starting from its junction near pipra with the highway specified in Sl.No.-19 ad connecting Segauli and Raxnal and proceeding to the border between India and Nepal. |

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| 21 | 29 | The highway connecting Gorakhpur, Gahsipur and Banaras. |
| 22. | 30 | The Highway starting from its junction near Mahania, with the highway specified in Sl.No.3 and connecting Patna and Bakhtiyarpur. |
| 23. | 31 | The Highway starting from its junction near Barhi with the highway specified in Sl.No.3 and connecting Bakhtiyurpur,Mokameh, Purnea, Balakhela, Siliguri, Sivek and Cooch Behar and proceeding to its junction with the specified in Sl.No.28 near Goalpara. |
| 24. | 31A | The highway connecting Sivok and Gangtok. |
| 25. | 33 | The Highway starting from its junction near Barhi with the highway specified in Sl.No.3 and connecting Ranchi and Tatanagar and proceeding to its junction with The highway specified in Sl.No.7 near Baharagora. |
| 26. | 34 | The highway starting from its junction near Dalkhota with the highway specified in Sl.No.23 and connecting Berhampur, Barasat and Kolkatta. |
| 27. | 35 | The highway connecting Barasat and Bangaon and proceeding to the border between India and Pakistan. |
| 27A. | 36 | The highway connecting Nougong,Dabaka and Dimapur(Manipur Road). |
| 28. | 37 | The Highway starting from its junction near Goalpara with the highway specified in Sl.No.23 and connecting Gauhati, Jorabat,Kamargaon, Makum and Salkhoa Chat. |
| 29. | 38 | The highway connecting Makum, Ledo and Lakhapatni. |
| 30. | 39 | The highway connecting Kamargaon, Imphal and Palal and proceeding to the border between India and Burma. |
| 31. | 40 | The highway connecting Jorabat and Shilong and proceeding to the border between India and Pakistan near Dawki. |
| 32. | 42 | The highway starting from its junction near Sambalpur with the highway specified in Sl.No.7 and proceeding via Angul to its junction with the highway specified in Sl.No.6 near Cuttack. |
| 33. | 43 | The highway connecting Raipur and Vizianagaram and |

		proceeding to its junction with the highway specified in Sl.No.6 near Vizianagaram.
33A	44	The highway connecting Shillong,Passi,Badarpur and Agartala
34.	45	The highway connecting Chennai,Tiruchirapalli and Dindigul
35.	46	The highway connecting Krishnagiri and Rakipet.
36.	47	The highway connecting Salem, Coimabtoire Trichur, Earankulam,Trivendrum and Cape Comorin.
37.	47A	The highway starting from its junction near Trichur, with the highway specified in Sl.No.36 and connecting with the West Coast border near Ghalisaeri.
38.	49	The highway connecting Madurai and Dhnushkodi.
39.	50	The highway connecting Nasik with the highway specified in Sl.No.5 near Poona.

NOTE: The State Government of Orissa have been authorized to exercise the functions in relation to the execution of works pertaining to so much National Highways No.5 and 6 and No.43 as are situated within the State of Orissa and National Highway No.42 subject to the condition that the State Government shall in exercise of such functions, be found to comply with the rules for the time being in force under the Act.

(G.I.M.T.R.W.Notification SRO-1181 Dated: 4.4.57)

P Inserted under G.I.M.S.& T.(R.W.)Notification No.3344 Dated:25.7.71.

CHAPTER-VIII

CENTRAL ROAD FUND AND STATE ROADS OF INTER-STATE IMPORTANCE

CENTRAL ROAD FUND WORKS

8.01 PRINCIPLES OR TRANSACTIONS IN CONNECTION WITH THE CENTRAL ROAD FUND:

The additional revenue derived from the enhanced duties on motor spirit, after making allowance for grants in aid of Civil Aviation, if earmarked for credit to the "Central Road Fund" from which grants/allocations are made to the states to meet expenditure on specific schemes of Roads Development in the manner laid down in the Constituent assembly of India (Legislative) on 19th November, 1947 and as amended by that Assembly on 8th December, 1949 and by the Parliament of India on 14.4.50 vide Annexure-A. The sums of so allotted can be spent only on Schemes, approved by the Government of India. Works eligible for financial assistance from this fund come under the following categories.

- (1) Works financed from Central Road Fund (Ordinary allocations).
- (2) Works financed from Central Road Fund (Ordinary reserve).
- (3) Works financed from Central Road Fund (Special Reserve).

8.02 INFORMATION/ PARTICULARS TO BE FURNISHED BY THE STATE GOVERNMENT :

In respect of expenditure on scheme coming under categories (I) as defined in para 7 of the resolution the State Government will furnish information to the Government of India in regard to the details of the technical sanction to the estimates (i.e. number, date, amount, etc.), the amount to be met from the Road Fund allocation for the state and a very brief description of the works concerned where the title of the estimate itself does not adequately convey its scope. This information will be passed on to the Department of A.G. (A& E) by the Government of India instructing that the expenditure against the estimate may be adjusted against the State Roads Fund of allocation to the extent authorized vide para.3(3) of C.I.M.T.R.O. Letter No. WII-21 (2)-50 dtd. 13.6.50.

8.03 CONSIDERATION OF PROPOSAL BY GOVERNMENT OF INDIA :

In regard category (2) when an application for utilizing the ordinary reserve Fund specified in paragraph 6 of the Road Fund Resolution is reserved from the State Government by the Government of India, the latter will, in the first instances satisfy themselves whether the proposed scheme is suitable and the refer it to the Standing Committee for Roads. If in the light of the advice tendered by the Committee the government of India decide that a grant should be given from the Reserve, the Government of India will inform the State Government that they will be prepared to meet from the Reserve, the whole or stated percentage of the estimated cost of the work, subjected to a maximum limit, if necessary.

(Para 4 of G.I.M.T.R.O.No.WII-2() 50 dtd. 13.6.50).

The work which are estimated to cost Rs. 25 lakhs or more during the plan period of Rs.10 lakhs during any particular year will be technically approved and financially sanctioned by the Government of India in the Ministry of Transport and Communication according to the practice in force in the past. But other works which cost less than these amounts and which the State Government desire to be aided from the Central Road fund (Ordinary), Reserve will be approved by the Government of India on receipt of a formal proposal with certain details. After the proposal has been accepted by the Government of India, the State Government will sanction the detailed estimate technically and send a certificate to the effect that the scheme has been accepted for financial sanction by the State Finance Department. The Government of India will there after intimate to the A.G. (A & E) that debit to the stipulated extent may be accepted against the Central road Fund (Ordinary) Reserve.

The procedure will , however not apply to such works as are experimental works undertaken for research and are financed from the Central Road Fund (Ordinary) Reserve as also to the works with which more than one State is concerned. The detailed estimates for such works will continue to be submitted to the Government of India for their prior approval.

The particulars of the technical sanction issued by the State Government together with a statement to the effect that the schemes have been accepted for financial sanction by the State Finance Department are to be sent to the Government of India for communication to A.G.(A & E) to permit them to adjust the expenditure.

The Grants from the Central Road Fund (Ordinary) Reserve for individual works one made, will not be revised and increased beyond the amount already agreed to by the government of India and excesses if any, will be met by the State Government from their own resources.

(Based on Govt. of India, Ministry of Transport and Communication, Department of Transport (Roads Wing) Letter No. WIII-36(5) / 59 dated the 1st September, 1960 (dy.WM-27-I-4207).

8.04 SPECIAL RESERVE:

As regards Category(3), the special reserve is intended for expenditure on specified objects vide para 3 (v) and 9 (4) of the Resolution. The procedure for sanction from the special Reserve is the same as for grants from the Central (Ordinary) Reserve. (Para 6 of G.I.M.T.R.O. Letter No. W-II-21(2)/50 dtd. 15.6.50).

8.05. PROCEDURE FOR PAYMENT AND ADJUSTMENT OF GRANTS IN-AID (SUBVENTION) IN RESPECT OF BOTH ALLOCATION AND RESERVES OUT OF C.R.F.:

- (i) The sanction of Government of India (Roads Wing) Ministry of shipping and Transport for payment of Grants-in-Aid to the State Governments will be addressed to the Accounts Officers of the State A.G.(A&E) with copies to A.G.C.R. and A.G., Commerce, Works and Miscellaneous:-
- (ii) The concerned Accounts Section will carry out to the extent necessary, monetary settlement between the Central and State Government and afford debit under the Major Head of Accounts-3601 Grants-in-Aid to State Government by per contra credit in the State Consolidated Fund under the head "1601 –Grants-in-Aid from Central Government" and the fact intimated by it to the A.G.C.W & M. With a copy to WAC Section.
- (iii) The concerned Accounts Section will send every month a statement of the adjustment actually carried out by concerned Section of A.G.(AS&E) to the A.G.C.R. for carrying out the adjustment of an equivalent amount by debit to the C.R.F. & Contra credit to "3601-Grants-in-Aid etc. deduct amount met from Reserve Fund and Deposit Account Amount met from Central Road Fund", with a copy to the Ministry of Shipping and Transport (Roads Wing), New Delhi for information.

(G.I.M.F. (DEA) Letter No.F.1 (84)-B/69 dtd.30.12.69 A.G. Orissa's endorsement No. CA-FYP-Gen-1846(3) of 21.2.70 (By-WAC-I-27-2-677) and A.O.D.O. No. CA-Gen-Misc-1495 dtd. 08.170 (Dy-D.O.-WAC-1/27.2.109)

NOTE: Actual payments will be made out of C.R.F. to the State Government on the basis of the monthly audited expenditure on the work as communicated to the Accounts Officer Making payment by WAC Section, subject to the limit of the contribution sanctioned by the Government of India.

(Para-4 (5) of G.I.M.T.R.O. No. W-11-21-(2) dtd. 13.6.50)

- (2) Payment adjustment should be watched by WAC section with reference to the provision in the State Budget Estimate

8.06. ACCOUNTING PROCEDURE TO BE FOLLOWED BY WAC SECTION:

Ordinary Allocations :

- (i) The actual expenditure incurred from time to time or objects approved by the Central Government is charged in the accounts of the State Government to the Head "3054-Roads & Bridges" or other appropriate head of account concerned.
- (ii) On receipt of intimation from Central Audit Section of the fact of adjustment the following adjustment will have to be carried out in the State Section of Accounts by Transfer Entry.

3054-Roads and Bridges

Dr.

Transfer grants for Road Development to the

Deposit head "Sub vention from C.R.F."

To 84490-Other Deposits-Subventions from C.R.F. Cr.

The actual expenditure under the appropriate head

Of account will be reduced by transfer entry month by month as under:-

8449-Other Deposits-Subventions from C.R.F.

Dr.

To 3054 Roads & Bridges

Cr.

Account from Subventions from Central Road Fund.

NOTE :

1. Before transmitting Review of Balance and Draft para on the C.R.F. Ordinary allocations to Appropriation Audit Section the balance under the Fund should be got verified by WAC Section from Book Section.
2. A statement of unspent balance of the C.R.F. (Ordinary Allocations) for each year duly verified should be furnish to the Accountant General, Commerce Works and Miscellaneous with copies to Ministry of Transport and Communications (Department of Transport, Road Wing) ?A.A.Section by 10th August.
3. A Broad sheet should be maintained by WAC Section to watch the credits, debits and the balance against the deposit Head “C.R.F.- Ordinary Allocations”. The Broad sheet should be submitted to the Branch Officer-in-charge on the last working day of each month.

(B) Reserves (Ordinary and Special) :

- (1) The expenditure incurred from time to time on works authorized by the Central Government to be met from the C.R.F. Reserve (Ordinary and Special) is debited in the first instance, in the accounts of the State under the head :3054 Roads and Bridges” and recouped later by grants from the Central Roads Fund Reserve.
- (2) No further adjustment by WAC is required, as the grants in reimbursement of the expenditure incurred by the State Government are credited in the State Accounts to the “1601-Grants-in Aid from Central Government.

(Notes below the major head 8224-Central Roads Fund of the list of major and minor head of Accounts).

NOTE: (1) in the case of any individual project financed through the special Reserve it is found necessary to recover as additional contribution from, or refund as excess contribution the outside sources concerned on the basis of the actual expenditure incurred on the project, the G.I. will issue necessary orders. To facilitate this a separate account should be kept for each work financed from the special Reserve, which should show the credits made to the special Reserve and the expenditure actually booked in respect of the work.

8.07. SCRUTINY OF TRANSACTIONS:

The general principle of scrutiny applicable to works expenditure will apply to the transactions pertaining to Central Road fund with special reference to rules and orders issued on the subject. The following points should be borne in mind.

- (i) It should be seen that the expenditure incurred under the three categories of transaction is in accordance with the objects authorized by the Central Government in pursuance of provisions in the Resolution of roads Development Fund.
- (ii) It should be ensured that no share of general charges on account of establishment and Machineries and Equipment is included in the actual cost of works chargeable against the Road Development Fund vide note below sub-rule(f)-4 of Appendix-4 of C.P.W.A. Code.

NOTE

- (1) (a) As regards allocation, the Accountant General is authorized to admit excess over the estimate cost as approved by the Government of India upto a limit of 10% when the excess is over 10% it has to be ensured by audit that the approval of the Government of India to the revised estimate has been by the State Government.

The limit of 10% applies to excess over the amounts approved by the Government of India, whether at the preliminary stage, when approval to schemes is accorded after obtaining the advice of the Standing Committee for roads or at the later stage when the final costs of works as per detailed estimates are intimated to audit.

(Para 3(4) of G.I.M.T.R.O.No. WII-21(2)50 dtd. 13.6.50).

- (b) In case where expenditure on an approved scheme is met from C.R.F. (Allocation) and from another source the 10% excess expenditure which Audit is empowered to pass should be calculated on the amount which Government of India have agreed to be met from the Allocations and not on the total estimated cost of work.

(G.I.M.T.& C. (Deptt. Of Transport) (Roads Wing) Letter WII-42(6)/53 dtd.29.10.57 Dy. WM-GI 27-2-171).

- (2) The Accountant General is empowered to admit any excess over a contribution from the central Road Fund (Ordinary Reserve) sanctioned by the Government of India upto a limit of R. 1,000/- in any one case. For excesses over this limit it has to be ensured by audit that the approval of the Government of India to be revised detailed estimated is obtained by the State Government and communicated to it.

When the excess is more than Rs.1,00/- an application may be made by the State government or other administration or authority concerned for an extra grant from the Central (Ordinary) Reserve. In making such an application the revised (detailed) estimates, if any, for the work should also be submitted to the government of India, for technical approval and financial sanction with a report explaining in full the reasons for the excess

Applications, if any, for extra grants will be considered by the Government of India on the merits of each case in the light of the financial position of the reserve and other circumstances prevailing at the time but no assurance can be given that the extra grant required will be forthcoming. While sanctioning a grant from the Central (Ordinary) reserve initially the government of India may require an assurance from the State government or other administration or authority concerned that they will provide the balance of the funds that may be needed to complete the project from their own resources.

(para 4(7) and (8) of G.I. Letter No. WII-21(2)/50 dtd. 13.6.50).

- (3) Regards category (3) Audit will see that no expenditure under this item is admitted unless it is on the special object, specifically authorized by the Government of India to be debited to the reserve. The procedure for the sanction of grants and adjustment of expenditure in respect of this item, is otherwise the same as that for category to.
- (4) Audit is not empowered to admit expenditure from any of the categories of Central Road Fund mentioned above unless it has been authorized specifically by the Government of India in accordance with the procedure detailed above.
- (5) See Note (4) under para 11.06.

- (2) In case where works of capital nature are financed partly from the C.R.F. reserves, the entire expenditure there of may be initially brought to account under the capital major head concerned, if the state Government so desire. But the portion of the Expenditure to be near from the grant from the C.R.F. Reserve (Ordinary and special) should be transferred to the head “3054-Roads and Bridges”.

(C.A.G.’s Letter No.839-A/c/186-65 dtd. 8.8.65 WM-II-Dy.No.27.2.4187).

- (3) As regards passing of excess expenditure, Note (1) to (4) below para 11.07 of this chapter should be referred to.
- (4) Any attempt of the State Government to obtain additional fund from the Centre by including the C.R.F. works as under Plan Schemes eligible for Central Assistance, should be challenged in all cases.

II. STATE ROADS OF INTER STATE IMPORTANCE.

8.08. SCOPE:

The construction and development of State roads of Inter-State Importance come under item 13 of the State List in the 7th Schedule to the Constitution of India and therefore come within the legislative competence of the State Legislature.

8.09. PATTERN OF CENTRAL ASSISTANCE:

- (a) Consequent upon the change in the pattern of assistance for the project, financed under the Central aid programme of State Roads of Inter-State Importance from Grants-in Aid to 100% loan. The Government of India have evolved a revised procedure for preparation, scrutiny sanction of detailed plans and estimates for approval projects accepted for loan assistance. The scope of the project to be so sanctioned by the State Governments under delegated powers should be on the basis of details furnished by them to the Government of India for their approval at the time of the initial consideration of the proposals. In the even of such details not being available at the time of initial approval of individual projects, it will be necessary for the State Government to furnish the same and obtain prior approval of the government of India

before sanctioning the detailed plans and estimates for projects falling within the delegated power.

(b) REVISED PROCEDURE:

- (i) The State Government shall themselves be competent to accord sanction to detailed plans and estimates for a road/bridges projects at estimated cost of Rupees one crore or less. In respect of projects so sanctioned necessary authorization to A.G. (A&E) for admitting expenditure upto the specified central loan assistance shall be issued by the Government of India, Ministry of Shipping & Transport (Roads Wing) on receipt of a statement indicating that the project has been accepted for financial sanction by the State Financed Department. In the absence of such an authorization, no expenditure shall be booked by the Accountant General concerned against the approved central loan assistance.
- (ii) Central liability in respect of sanctions to be accorded by the State Governments within the delegated so here (Rupees one crore) would in no case exceed the approved Central Loan Assistance and excess if any, over and above the estimated cost indicated by the State Government at the time of initial approval of the scheme will have to be met by the State Government from their own resources. A certificate to this effect would be essential before A.G.(A&E) could be authorized to admit the expenditure against the approved Central Loan Assistance.
- (iii) In the case of projects costing more than Rupees one crore prior technical approval and financial sanction of the Government of India in respect of detailed plans and estimates would be necessary before entering into financial liability on behalf of the Government of India. Necessary detailed plans and estimates for the projects will continue to be submitted to the above Ministry for their technical approval and financial sanction.
- (iv) For purpose of exercising the increased delegation of powers referred to at (i) above, it would not be permissible to sub-divide a major project into sub-sections so as to bring them within the purview of delegated powers.
- (v) The broad specifications and standards for individual projects based on the Indian Roads. Congress specifications and standard for the appropriate categories of roads (State Highways, major District Roads etc.) and bridges as may be laid down by the Road Wing, shall be followed by State P.W.D.s for preparation, sanction and execution of projects irrespective of the fact whether the project is to be sanctioned by the State Government or the government of India.

The revised procedure will apply to new schemes as well as to works already approved in the past, where necessary.

(C) TERMS AND CONDITIONS OF LOANS :

- (i) The loan amounts will be repayable in a period of 15 years repayments being made in 15 equal installments together with interest on the outstanding balance, commencing from the following year. The amounts annually payable (by way of principal and interest) would be recovered in four equal installments on the 1st July, October, January and March each year.
- (ii) The loan will carry interest @ 5% per annum provided that if the principal and or interest are paid punctually on the due dates. The rate of interest will be reduced to 4.3/4% per annum.
- (iii) The amount of the loan sanctioned would have to be adjusted against ways and Means Advances made to the State Government against approved loans schemes of this category as part of the centrally sponsored plan scheme during the year and the balance, if any paid in cash to the State Government by the State Accountant General concerned.

(D) PROGRESS REPORTS :

The following progress Reports will continue to be submitted to the Ministry of S.T.(Roads wing) by the State Chief engineer for all projects, whether they have been sanctioned by the State government within the delegated sphere, or by the government of India. The chief engineer should also be asked to furnish copies of progress and expenditure Reports to this office for action.

- (i) Quarterly Progress Report in prescribed form indicating P.W. Division undertaking the work:

Name of Work :

Highway No. :

Job No. :

Kilometerage from to

8.10.SCRUTINY OF EXPENDITURE:

Apart from applying general principles of checks to the transactions, it should be seen that :

- (i) the expenditure on works financed by Central loan is correctly classified in accounts.
- (ii) The correct job Nos. against works are quoted.
- (iii) The works in respect of which the expenditure is booked are sanctioned for execution correctly and executed strictly as per progress reports.
- (iv) There is no delay in submission of sanction to detailed estimates, certified copies of agreements, completion reports/statements by Departmental Offices to audit and
- (v) No other malafides or laxities are noticed in the deal with reference to loan sanction order progress Report etc.

Date of sanction of Estimates :

Sanctioned amount :

Date of Commencement :

Target date of completion :

Location and Length of Bridge :

Name of Contractor :

(ii) Monthly Expenditure in the prescribed form showing Head of Account, Name of Project, Job No. Amount of central Loan approved, progressive total of loan released and expenditure during and to end of month etc.

8.11.ACCOUNTING PROCEDURE :

Adjustment of receipt of loan amounts from Government of India and of repayment thereof with interest is the responsibility of Book Section. The corresponding works expenditure will be brought to account by WAC Section-III as usual.

ANNEXURE-A
(Para 11,01)

CENTRAL ROAD FUND

1. This Fund is constituted out of the proceeds of excise and import duties on Motor Spirit earmarked for road development that amount sanctioned each year for transfer to this fund is credited to this head (8224-Central Road fund by per contra debit to the major head 3054 Roads and Bridges) in the accounts of the Central Government. Out of this amount 80% is allocated to the State etc., and the balance 20% is retained by the Central Government as ordinary reserve to which is also added to receipts accepted from other sources, which are treated as special reserves.

(Note under the major head “8224-Central Road Fund” of list of Major and Minor Heads of Accounts).

2.(i) From the proceeds of such extra duty in any financial year there shall be deducted a sum as near as may be equivalent to the share in such proceeds arising from taxed motor spirit used in aviation during the calendar year concerned and such sum shall be at the disposal of the Central Government for allotment as grants-in-aid of civil Aviation.

(vi) The balance of proceeds shall be credited as a block grant to a separate Road Fund.

(vii) For the purpose of this resolution “Taxed Motor Spirit” shall mean motor spirit upon which the duty of customs or excise shall have been paid and in respect of which no rebate of such duty shall have been given.

2. (i) The Road fund shall be allocated as follows :

- (a) A portion equal to twenty per cent, shall be retained by the Central Government as a Central Reserve, this percentage being applicable with effect from the allocation due for the financial year 1948-49.
- (b) Out of the remainder there shall be allocated by the Central Governemtn a portion for expenditure in each State and Territory specified in the First Schedule to the Constitution as near as may be in the ratio which the consumption of taxed motor spirit other than motor spirit used in aviation, in each area for which an allocation is to be made shall bear to the total consumption in the territory of India of taxed

Motor spirit, other than motor spirit used in aviation during the calendar year ending the financial year concerned.

- (ii) The portions allocated for expenditure in State shall be retained by the Central Government until they are actually required for expenditure in the manner here in after specified.
- (iii) If in the opinion of the Central Government the Government of any State has at any time:
 - (a) Failed to take such steps as the Central Government may recommend for the regulation and control of motor vehicles within the State or
 - (b) Delayed without reasonable cause the application of any portion of the Road fund allocated or reallocated as the case may be for expenditure within the State, the Central Government may resume the whole or part of any sums which it may at that time hold for expenditure in that state.

- (iv) All sums resumed by the Central Government from the account of any State Government as aforesaid shall be reallocated between the credit accounts of the State Governments and the reserve with the Central Government in the ratio of the main allocation for the financial year proceeding the year in which the reallocation is made.

Provided that the sum so calculated as the share of the State from whose account the resumption has been made shall be credited to the reserve with the Central Government.

- (v) Special additions to the road fund for financial particular projects may be accepted from sources other than mentioned in paragraph 2 (ii) which shall be kept in a Special Reserve and utilized for such projects.

4. The balance to the credit of the Road fund or of any allocation there of shall not lapse at the end of financial year.
5. No expenditure shall be incurred from any portion of the Road fund save as herein after provided.
6. The Central Reserve with the Central Government shall be applied first to defraying the cost of administering the Road fund and there after upon such schemes for research and intelligence and upon such special enquiries connected with roads and upon special grants-in aid for such objects connected with roads as the Central Government may approved.
7. The sums allocated for expenditure in the state may subject to the previous approval of the Central Government to each proposal made, be expended upon any of the following objects namely :-
 - (i) On the construction of new roads and bridges of any sort.
 - (ii) On the reconstruction or substantial improvement of existing roads and bridges.
 - (iii) In special cases, on the maintenance of roads and bridges constructed reconstructed or substantially improved from the Road Fund or from loans approved or sanctioned by the Central Government.
 - (iv) To meet charges including the cost of establishment connected with the preparation of schemes of Road Development or with the administration of State Boards of Communications.
 - (v) To meet charges including the cost of establishment connected with control of motor transports and

- (vi) On the interest and amortisation of loans approved or sanctioned before the date of this resolution by the Central government and spend or to be spent on the constitution reconstruction or substantial improvement of Roads and Bridges.

In considering proposals for the construction or improvement of roads and bridges from the road fund the Central Government shall have regard to the present urgent need for improving the efficiency and reducing the cost of transport by road of agricultural procedure to markets and railways

9.(1) A Standing Committee for Roads shall be constituted consisting of :

- (a) the minister in charge of Transport who shall be Ex-Officio chairman the Minister of state for Transport who shall be Ex-Officio, Vice-Chairman and the Minister of State for parliamentary affairs who shall be Ex-Officio member.
- (b) 15 member elected by the Members of Parliament from amongst themselves and
- (c) The chief commissioner of Railways.

- 2. In absence of the chairman and the Vice –Chairman the members present at any meeting may elect one of themselves to act as Chairman of the meeting.
- 3. No approval to any proposal for expenditure from the Road fund shall be given by the committee unless it is supported by a majority of the members present and voting.
- 4. All proposals for expenditure from the Central Reserve and all other proposals for expenditure from the Road Fund to be made in the States shall be referred by the Central Government to the Standing Committee before the proposals are approved.

Provided that the amounts in the Special Reserve shall be applied only to the purposes for which they are earmarked (Copy of the Resolution received with Government of India Ministry of Transport Road Organization's letter No.-W-II-20-10-/50 dtd.11.5.50 Dy.WM-27-2863).

CHAPTER-IX

PROCEDURE FOR RE-IMBURSEMENT OF MONEY BY THE RAILWAYS FOR EXECUTION OF RAILWAY SAFETY WORKS

9.01 Re-Imbursement from Railway Safety Works Fund towards expenditure “State Share”.

In accordance with the recommendation of the Railways Convention Committee 1965, the Railway Safety Works Fund was set up with effect from 1.4.66 for the purpose of meeting expenditure on road over bridges in lieu of level crossings. The amount accruing each year to the Railway Safety Works Fund is to be transferred to the Ministry of Finance who in turn makes state-wise distribution in accordance with the principles set out by the Finance Commission. Actual Re-imburement from this fund to the State Government was to be made by accounting adjustment through the Accountant General. The original orders constituting the Fund, arrangements for finalisation of works and the principles for apportionment of cost of such works between the concerned State Government and the Railways etc., were prescribed by the Ministry of Railways in their letter No. F9XO-III-64-Fu/I dtd. 21.11.66 and the Ministry of Finance Letter No. F-14(42)-BI-65 dtd. 8.2.67. An uniform accounting procedure was then prescribed by the Comptroller and Auditor General of India in his letter No. 688-AC/37-66 dtd. 26.7.67. This arrangement was accepted by the State Government vide Finance Department letter No. BT-20-8-43317 dtd. 12.11.1968.

9.02 PROCEDURE FOR ADJUSTMENT OF COST :

In view of the slow progress of replacement of busy level crossing by road over bridges and the difficulties of the State Government in finding adequate funds for their share of costs, the original order of 1966 was relaxed in Ministry of Railways letter No. 68/WI/Br-6/25 dtd. 21.6.69 mainly stipulating that the total cost do the work (excluding cost of land acquisition) to be borne by each will be in the ratio of 50% each. It was also stipulated there in that the Railways will be responsible for construction of the Bridge proper and the State Government should be responsible for construction the approaches. The procedure to be followed for the purpose of estimation and adjustment of cost was further clarified in letter No. 68/WI/BRD/25 dtd. 18.3.71 of the Ministry of Railways. As per this order, the Railway would prepare the estimate for the Bridge proper and the State

Government would prepare the Estimate for approaches etc. Besides, levy of departmental charges was not to be made except to the extent provided in paragraph 2 (ii) there of.

As the procedure prescribed in these orders involved interaction among a number of agencies, further liberalisation was effected with effect from 01.04.84 in the Ministry of Railways (Railway Board) Letter No. F(X)-II-81/CMT/5 dtd. 05.01.84. The Salient Features of this revised procedure if re-imburement in respect of the 80% segment of the Railway Safety Works Fund were as follows:-

9.03 BUDGETARY ARRANGEMENT :

- (i) The State Government shall finalise the works as in the past, in consultation with the zonal Railways. Inclusion of such works the Budget would be considered by the Ministry of Railways.
- (ii) There shall be coordinating Financial Advisor and Chief Accounts Officer for each State Government.
- (iii) The Ministry of Railways shall in respect of the approved works issue necessary sanctions indicating the amount that will be reimbursed from the Railways Safety Works Fund.
- (iv) The State Government shall intimate their annual requirements of fund, which are likely to be reimbursed during the current year to the coordinating Financial Advisor and Chief Accounts Officer, under intimation to this Office. Estimates in this regard shall be with reference to the works included in the Budget by the Ministry of Railways and shall be finished to the coordinating Financial Advisor and Chief Accounts Officer, under intimation to this office.

9.04 ACCOUNTING ARRANGEMENT IN THE STATE SECTOR :

The provisions for re-imburement to the State Government shall be either to be made in the Grant "Transfer to State Government" under the sub-head "Railway Safety Works" (Minor-head "Roads and Bridges" below the sub-major head Non-Plan Grants" under major head "3601-Grants-in-Aid" to State Government).

9.05 ACCOUNTING ARRANGEMENT IN THE STATE SECTOR :

In the State Sector of accounts maintained by this office, the amount received from the Railways as re-imburement from the Railways Safety Works Fund will be adjusted in favor State Government by the Accountant General under the Head “1601-Grant-in-Aid from the Central Government-01-Non Plan Grants etc.”. The next stage of accounting procedure in the State Sector will be against the Budget Provision made under the Head “5054 Roads and Bridges etc.”. With a deduct provisions show there under as “Deduct amount transferred to Revenue Account. Amount received from the Railway Safety Works Fund”. It is also necessary to make a corresponding plus provision for this amount in the Budget Estimates under the Revenue Major Head “3054 R&B etc. – Amount transferred from the capital account”, to accommodate the transfer. Necessary accounting adjustment will them be made in this office against these two Budget provision.

9.06 PAYMENT ARRANGEMENTS :

From the year 1984-85 the Financial Advisor and Chief Accounts Officer, Zonal Railways, shall be responsible for making re-imburement to the State Government of expenditures accepted as being re-imbursable from the Railway Safety Works Fund on the basis of claims received through the Accountant General, at suitable stage of completion of such works.

9.07 MISCELLANEOUS PROCEDURE TO BE FOLLOWED IN STATE ACCOUNTS ETC. :

Made to enable this office to claim re-imburement regularly from the Railway Safety Works Fund and to carry out necessary adjustment in favor of the State Government, the following points are to observed :

- (i) After finalisation of the works in the prescribed manner with the Railways, all the points of agreement i.e. the share of the Railways, the share of the State Government in the total cost of the work etc. are to be specified in the Administrative Approval accord by the State Government for each work.
- (ii) The items of work with the estimated cost there of to be executed by the Railways under the “Railways Share” should preferably be determined by previous consultation in order to facilitate the apportionment of the cost between the Railways and the State Government. These details should also be mentioned in the Administrative Approval.

- (iii) Since the Railways generally execute only the Bridge proper over the Railway track and entrust all other subsidiary items of work to the State Government, it would also be desirable to include the details of such subsidiary works in the Administrative Approval indicating of estimated cost of each such work.
- (iv) The next stage is to exhibit the expenditure in the monthly accounts of the concerned divisions distinctly and separately under the two categories i.e. “Railway Share” and “State Share”
- (v) On the basis of such details furnished in the Administrative Approval and also in the monthly account of the concerned divisions Accounts Officer will claim re-imburement from the Financial Advisor and Chief Accounts Officer carry out the necessary accounting adjustment in favor of the State Government under intimation to the Chief Engineer, Roads and the Government, against Budget provision already made in the manner indicated under the “Accounting arrangement in the State Sector”.

9.08 CASH PAYMENT MADE BY THE RAILWAYS UNDER “RAILWAY SHARE TO THE STATE GOVERNMENT ITS ACCOUNTING ADJUSTMENT :

The State Government is to get money from the Railways towards cost of work executed on behalf of the Railways under “Railway Share”. The procedure for obtaining such money from the Railways was finalized in Letter No. PD/W/77/8/A.P. & D/V-666 dtd. 01.02.84 from the Chief Engineer (Construction), South Eastern Railway.

It was stipulated there in that the expenditure incurred by the State Government (under Railway Share) is to be paid in cash by the Railway to the concerned divisions.

For obtaining such payment from the Railways, the expenditure incurred by the State Government shall be got vetted by an Accounts Officer of the Accountant General’s Office, Orissa as stipulated in Letter No. PD/W/77/8/A.P & D/7682 dtd. 03.12.83.

Likewise, the expenditure incurred by the Railway will be got vetted by the Financial Advisor and Chief Accounts Officer, South Eastern Railways.

After obtaining the vetted expenditure statements in the manner stated above, an application should be submitted to the Chief Engineer (Construction), South Eastern Railway by the concerned Executive Engineer enclosing all the original vetted expenditure statements referred to above.

The amount received from the South Eastern Railways in the aforesaid manner should then be adjusted in the divisional accounts as “Receipt & Recoveries on capital account under the major head “5054 R&B etc.” as per provision of article 74(A) and 76 of the Account Code Vol. I read with paragraph 10.6.5 of the C.P.W.A. Code.

In conclusion, it may be added that in the background of the preceding facts the issues of a mere Audit Certificate for the gross expenditure incurred by the State Government on such works, as insisted upon by the Department from time to time, without following the prescribed procedure, will be of no avail to the Department since, even if an Audit Certificate is issued, the State Government will not get the credit through accounting adjustment in respect of expenditure under “State Share” and may not get the payment in cash from the Financial Advisor and Chief Accounts Officer for cost of work done under “Railway Share”.

CHAPTER-X

CENTRAL ASSISTANCE

PROCEDURE FOR RELEASE OF CENTRAL ASSISTANCE IN RESPECT OF PLAN/NON-PLAN/SPECIAL NON-PLAN SCHEME

10.01. INTRODUCTION:

Prior to 1958-59 for plan scheme Central Assistance was released to the State Government by raising debit against the centre. From 1958-59 to 1964-65 the procedure for release of Central Assistance against Ways and Means Advance granted by the Central Government on the basis of Departmental actual was adopted subject to final adjustment. With effect from 1965-66 the Central Assistance to States on the basis of audited expenditure figures against Ways and Means Advance subject to final adjustment has been in vogue. The pattern of assistance (on percentage basis) is decided by Government of India.

(G.I.M.F (D.E.A.) Letter No.F-2(17)-PII/58 dtd 12.05.58 (O.O.A. -2951 dtd. 09.02.59), M.F.(D.E.A) O.M No.F2(17)-PII/58 dtd 22.07.58 and M.F(D.C) Letter No.2(19)-PII/60 dtd.09.10.64 and C.& A.G's Letter No.1437-Tech-Admn.I/636/62-Vol.II dtd.24.05.65 (O.O.A-5172 dtd.13.07.65).

10.02. SANCTION OF SCHEMES:

State Plan Schemes should be sanctioned by the State Government and no financial sanction from the Centre would be issued. Centrally sponsored schemes will require specific approval of the Administrative Ministries, Government of India do not give formal approval to any of the schemes included in various plan Heads of Development and no financial sanction to individual scheme is issued from the Centre except to the extent indicated in Para 10.03. They are drawn up with an agreed frame work decided at the time of Annual Plan discussions. Concurrence of the Planning Commission to the proposal sent by the State Government following discussions on Annual Plan will be presumed to have been accorded except in respect of new projects/new categories of schemes, as distinct from continuing schemes. (Based on C.& A.G's Letter No.1437-Tech-Admn. I/636/62-Vol-II dtd 24.05.65 (O.O.A-5172 dtd. 13.07.65.)

10.03. EXAMINATION AND ACCEPTANCE

- (i) Centrally sponsored schemes will require specific approval of Administrative Ministries.
- (ii) Proposals in respect of Irrigation and Power Projects are Examined and accepted by Planing Comission's Advisory Committee.

- (iii) Schemes for Industrial Housing and sump clearance by M.W.H & U.D.
- (iv) In the case of all the big projects the State Government have to obtain the clearance of the Government of India for the revised cost estimate of the project, if it involves substantial revision resulting in an increase of more than 10% of the originally approved cost estimates.

(v) Irrigation Projects.

(1) **Projects costing Rs.2 Crores or less:**

The schemes will be broadly examined after submission by the State Government in the prescribed proforma with reference to basic planning and availability of water, inter-state aspects and any other important aspect radically affecting the size and shape of the project.

(2) **Projects costing more than Rs.2 crores:**

The projects should be submitted by the State Government to the Central Water Commission for detailed examination with a copy to the Planning Commission. In the case of projects costing Rs.5 crores and above, a copy of the project report should be forwarded to the Ministries of Irrigation and Power and Finance (DC).

(vi) Flood Control, Drainage, Anti-water logging and Anti-sea erosion schemes.

(1) **Schemes costing Rs.25 Lakhs or Less:**

The schemes for raising and strengthening an retired line of existing embankment, investigation of Flood Control, Drainage, anti-water logging, Anti-sea erosion schemes and raising of villages will be approved by the State Flood Control Board on the recommendation of the State Chief Engineer and sanctioned by the State Government.

Schemes having inter-departmental and or inter state implication should be got examined and cleared by the Central Water and Power Commission before they are finally approved by the State Flood Control Board and sanctioned by the State Government.

Other schemes will be processed through the State Technical Advisory Committee and sanctioned by the State Government.

A list of schemes Sanctioned by the State Government with the information required in the prescribed proforma will be supplied to the Irrigation and Power Division of the planning Commission with a copy to Central Water & Power Commission.

(2) **SCHEMES COSTING MORE THAN RS.25 LAKHS BUT NOT EXCEEDING RUPEES ON CRORE:**

The schemes under this category are to be completed and processed by the State Government and Central Ministries will intimate their approval to State Government. The state Government are to ensure that sufficient information is made available to enable the Ministries to judge that the Schemes to be implemented follow the lines approved.

Exceptions: Such of Schemes which lie in or extend to a limit of 5 miles from the border, from an inter-state-river which does not flow down to any other state by whose effect may extend into the upper State; Embankment schemes in certain estuarine creeks effecting adjoining estuaries in another country; Embankment schemes which are on river tributaries which flow down to another State; Embankment schemes on rivers flowing ultimately into another country will be examined in detail by Central Water & Power Commission.

(3) SCHEMES COSTING MORE THAN RUPEES ON CRORE:

These will be submitted by the State Government to Central Water Commission for detailed examination with copies to Planning Commission and Ministries of Irrigation & Power Department.

(vii) Power Projects:

(1) Generating Schemes and Transmission Schemes of 33 KV and above. All such schemes will be submitted by the State Government to the Central Water Commission for detailed examination and to Planning Commission.

(2) Distribution Schemes:

As under (1) above.

(3) Rural Electrification Schemes:

(a) State Governments are to forward to the Central Water and Power Commission and Planning Commission the overall Project information in the prescribed proforma (either on annual, biennial or on five years basis).

(b) Since Agriculture production has been assigned the highest priority, rural electrification should be oriented to sub-serve the agricultural needs and should therefore, aim at energizing wells and not merely electrification of villages.

10.04 MODIFICATION AND REVISION OF PROJECT ESTIMATE (IRRIGATION FLOOD CONTROL & POWER PROJECT) ON ACCOUNTS OF CHANGE IN THEIR SCOPE AND/OR ESTIMATED COST:

(1) In respect of a project whose revised cost is more than Rs.2 crores and/or which involves inter-state aspect (including share of the states in the availability of water), if the scope of the project approved by the Planning Commission requires modification/revision resulting in an increase in the cost of more than 10% or Rs.1

crore, whichever is less, such modifications would've to be intimated by the State Government to the Planning Commission and the Central Water Commission for review by the Advisory Committee on Irrigation Flood Control and Power projects.

- (2) If the revised cost of a project is Rs. 2 crores or less, irrespective of the percentage increase in cost, only the increase in the cost and change in the scope of the project, if any, need be intimated. For a project whose revised cost is more than Rs. 2 crores, the revised estimate should be sent to Planning Commission and Central Water Commission, if the increase in cost is more than 10% or Rs.2 crores, whichever is less.

NOTE: (1) No work on any Irrigation, Flood Control and Powers Project should be undertaken by the State Government unless the schemes are approved in accordance with the procedure laid down above. (G.I. Planning & Coordination Letter No.Plan-5/2/57 dated 12.5.58, C&AG's letter No.1437-Tech-Admn.I/636/62-Vol.II dated 24.5.65 M.F./D.C) Letter No. 2(47)-P/64 dated 17.2.66, Government of India P&C letter No. 111-1(1) 165 - I & P dated 25.7.66 and C&AG's letter No.4382-Tech-Admn.I/30-66 dated 14.12.66 (Dy-WM-CAG-77).

(2) For inclusion in the State Plan of all Projects involving outlays of Rs.5 crores and above including cases where the estimated cost of the Project after revision exceeds Rs.5 crores. State Government should obtain prior clearance from the Central Government (Administrative Ministries concerned) before any commitments are made or expenditure incurred. No clearance would be given to any new project of the order of Rs.5 crores and above except in consultation with the Ministry of Finance (D.C.). In view of large escalation in the cost of few major schemes with consequent strain on financial resources resulting in substantial reduction of outlays on other important programmes in the State Plan and delays in execution in several cases without proper phasing of expenditure in the light of availability of resources, it is necessary to ensure that the schemes involving very large outlays are prepared and executed in such a manner as to reduce to the minimum, the time-lag between their completion and accrual of benefits after detailed scrutiny in the initial stages.

Based on G.I M.F (D.C.) Planning Branch letter No. (F-2 (47)-P-/64-8-4-65 dated 18.9.65 received with C&AG's letter No.4533-TA-130-66 dated 07.1.67 (Dy-WM-CAG-83)

10.05 STATEMENTS FOR AUDIT CERTIFICATES:

It has been decided by Comptroller and Auditor General of India that the due dates for verification of expenditure figures (on Plan Schemes) and furnishing of Audit Certificate (Form-6) of the Government of India would be:

- | | | |
|----|--|---|
| 1. | Completion of verification of Expenditure figures | By end of November of the succeeding year (e.g by end of 11/92 accounts for 1991-92). |
| 2. | Submission of Audit Certificates To the Government of India. | By the end of September of the Second succeeding year of (e.g By the end of 1991-92). |

Accordingly the Statement of expenditure for the Audit Certificate after necessary verification must be furnished by VLC Section to C.A Cell Section by the end of August of the succeeding Financial year at the latest.

(Based on O.O.A.- 5380 of 1965-66).

NOTE: VLC Section has to check the expenditure statement with the Consolidated Abstract, verify the figures with Finance Accounts and Appropriation Accounts and link up with the Objection Books. After completing the above work the statement of expenditure may be furnished to Accountant General (Audit) through C.A Cell section in Main Office for Audit Certificate.

If however any amount has been kept under objection pending receipt of D.C. Bills etc., Accountant General (A&E) shall intimate that figures also. Accountant General (Audit) will issue the certificate direct to the authorities.

(Based on CAG's letter No.-561-TAI-199-83/TM dated 16.5.84).

The following principles should be observed while scrutinizing the expenditure statements by the concerned section.

- 10.06** (1) Government of Orissa, Finance Department are to sent through the Co-ordination Section consolidated statements Statement-I showing verified figures of expenditure on State Plan Schemes and Statement-II on verified figures of expenditure on Centrally sponsored plan scheme including advance action schemes to be shown as a separate category eligible for full Central Assistance for the year concerned with the following information incorporated therein.
- (i) The orders of Administrative Approval are required to be quoted in the column meant for sanction order number.

- (ii) In the case of expenditure on buildings the Public Health, Public Works and Electrical Portions are to be shown separately.
- (iii) In the case of suspense transaction the net debits are to be taken into account, indicating both debits and credits separately.
- (iv) The pro-rate charges of common establishment and Tools and Plant should be indicated separately for Buildings, Communications, Irrigation etc.
- (v) In the case of capital expenditure, the net amount after deducting Revenue receipts on Capital Account are to be taken into account. Both gross and recovery should be shown separately specially in the case of Balimela Dam 50% share recoverable from Andhra Pradesh should be shown clearly.
- (vi) In the remarks column in the case of Receipt Yielding Schemes where the receipts are off-set for purpose of Plan Ceiling, such receipts should be invariably indicated.

(Based on Govt. of Orissa, Finance Dept.Memo No.FYP-85/65-21398(22) dated 24.6.66 and CAG letter No.4232-Tech. Admn.-I/30-66 Pt.II dated 25.11.66 (OOA No.5619 dated 2.12.66).

- (2) On receipt of the Consolidated Statement of expenditure it should be ensured by VLC Sections that the statements are correct in all respects and the figures shown therein are verified from the Schedule of Works Expenditure Classified Abstracts of Expenditure/the schedule of Revenue Receipts etc.
- (3) As Works Register, Part-I does not incorporate the works expenditure in all cases, the Register in Form No.20 of this Manual Supplemented by an Abstract page under the respective Major, Minor and Sub-Heads should be maintained for verification of expenditure.

NOTE:

- (1) Expenditure for the month should be recovered numerator and the progressive expenditure as the denominator. The progressive expenditure should be checked with that given in the concerned schedule of works expenditure etc.
- (2) Separate folios should be set apart for each Major/Minor head.
- (3) Reference to objections noticed, if any, in course of verification of expenditure should be quoted in the Remarks column to facilitate linking.
- (4) While recording objections in the Objection Books the WAC Sections should invariably indicate the name of work and scheme in full to facilitate collection of full particulars of objections. Regarding nature of objections to be taken item below may be seen.

(5) WAC -III Section should send by end of every month the Registers to WAC-I for posting.

(6) After complete verification of expenditure by VLC sections figures of expenditure with amounts placed under etc. should be furnished by them to CA section for the issue of Audit Certificate by AG (Audit).

(Based on letter No.WM-35-Manual-166 dated 15.4.72 and M.O.D.O No.Med-Audit-8-CA-5-244 dated 15.5.72).

(7) A separate register should also be maintained by WAC-I section with a view to consolidating the figures recorded in the registers maintained in the WAC-III sections in respect of each scheme and its component parts. The figures should be posted every month and got tallied with sub-head wise and minor head-wise figures recorded in the Consolidated Abstracts generated in VLC Section. The figures thus recorded in the VLC Section should be got verified by personal contact by the staff of the Controlling Office while conducting verification of expenditure and their acceptance or otherwise of the figures recorded in this office obtained.

(F.D.O.M No. 17980/F dated 19.4.72 Dy-WM-28 Spl.-724 and WM No.28-Spl-507(9) dated 11.5.72).

(8) The figures in the Consolidated Statements of the figures of expenditure received from VLC sections should also checked by WAC-I section with the corresponding figures in the Register maintained by it.

NOTE:

(1) VLC section will undertake all correspondence in regard to verification of expenditure.

(2) The information regarding objections and dis-allowances of booked expenditure by VLC sections should be collected by WAC-I in Form No.21 of this Manual.

(3) The statement for certificates in Form similar to Form No.21 will be issued by WAC -I section to CA Section on the basis of reconciled figures as recorded in the register maintained by that Section.

(4) The statement of expenditure for the Audit Certificate should, in addition to indicates the gross expenditure booked and to clearly indicate the objection or disallowance to enable Government of India to consider and make suitable deduction from the Central Assistance admission to the State Government.

II. PROCEDURE FOR SANCTION AND PAYMENT OF GRANTS-IN-AID TO STATE GOVERNMENTS TOWARDS EXPENDITURE ON DISPLACED PERSONS ETC.

10.07 APPROVAL TO SCHEME:

The State Government will not be eligible to any grants-in-aid towards expenditure incurred on any such scheme unless the approval of the Government of India. Ministry of Labour, Employment and Rehabilitation, (Department of rehabilitation) prescribing, if necessary, the authorized scales at which, and the conditions, if any, under which expenditure will be incurred, is secured before implementing any such schemes from the Budget of the State concerned against the appropriate sanctions as the State Government may issue. Such approvals will continue to remain in force until specifically withdrawn by the Government of India.

10.08 PERIODICAL REPORTS ON PROGRESS OF EXPENDITURE:

State Government claiming payment of Grants-in-aid from the Government of India (Department of Rehabilitation) should send periodical reports in Form in Annexure-'A' giving the progress of expenditure actually incurred as per records of State Government during the quarter "April to June", "July to September", "October to December" so as to reach the Government of India by end of July, October and January respectively.

In addition, for the last quarter i.e January to March, the State Government should send an estimate of the relevant expenditure likely to be incurred during the quarter so as to reach the Department of Rehabilitation positively by the first week of February, followed in a report in the form in Annexure-A for that quarter by end of April next year.

10.09 SANCTION OF GRANTS-IN-AID BY THE CENTRAL GOVERNMENT:

On receipt of the reports referred to above, the Department of Rehabilitation will after satisfying themselves about the eligibility of the State Government to the payment of Grants-in-aid and taking into account short or excess payments, if any, for earlier periods including those disclosed as per para 10-10 of this Manual, communicate to the Accountant General concerned, sanction of the President to the payment, of the amount specified therein as grants-in-aid to the State Government for the relevant quarter. The amount of the arrears payment or recovery of the excess payment, if any, in respect of earlier period will also be specified in the sanctions.

10.10 PAYMENTS OF GRANTS-IN-AID:

On receipt of the sanctions for payment, the Accountant General of the State concerned will forth with place the entire amount so sanctioned to the credit of the account of the State Government under intimation to State Government as well as to sanctioned authority, without intervention of the Pay and Accounts Officer, of the Ministry concerned. The debits for the payments will finally be adjusted in the accounts of the Central Government under the head, unit of appropriation etc., indicated in the relevant sanctions for payment.

10.11 FIGURE OF EXPENDITURE STATEMENT:

The State Governments will take prompt and effective steps to get the figures of expenditure reconciled with the figures actually booked by the Accountant General (A&E) concerned and also duly audited by him within a period of six months after the month in which expenditure was incurred. Thereafter, the State Government will furnish to the Government of India two statements each duly certified by the Accountant General (Audit) showing audited figures of expenditure incurred in first and second six months of each financial year and also grants-in-aid actually received from the Government of India in respect of the relevant half year, so that statements for first and second six month of a financial year reach the Government of India by end of April and October respectively of the following financial year. The excess payment or short payment, if any, disclosed by audited figures of expenditure will be adjusted either separately or in the sanctions for payment of grants-in-aid to be issued as per para 10.00 supra.

(G.I Ministry of Labour, Employment and Rehabilitation (Department of Rehabilitation) letter No.21/4/67-BUD dated 19.7.69 (Dy-WM-4616-G.I.-37).

NOTE:

The central Accounting Section intimate the amount of Grants, if any, received on behalf of the State Government on account of grants-in-aid schemes. In case audit of the schemes is conducted by another Audit Officer, the particulars of the objections raised by the former should be called for before issue of the Audit Certificate by the Senior Deputy Accountant General (Works Audit & Projects) for incorporation in the Audit Certificate . (Based on extracts of Accountants General's orders dated 1.4.76 in connection with issue of Audit Certificates for Potteru Irrigation Scheme.

ANNEXURE - 'A'
(PARA 10.08)
(GRANTS-IN-AID TO STATE GOVERNMENT)

Claims for payment of Grants-in-aid towards the expenditure (Departmental) incurred by the Government of On relief rehabilitation of displaced persons from Pakistan, repatriates from other countries, etc., during the quarter April, June..... July-September, October-December, January-March.

Particulars of Items schemed	No. & Date of Govt. of India's Approval	Expenditure incurred during the current Financial year.		
		Till the end of the previous quarter ending.	During the quarter ending.	Total

Displaced persons from

(Rehabilitation) (Item wise)

II-Old migrants from East Pakistan

(Displaced person who migrated to India prior to)

(a) Rehabilitation (Plan)

Item wise

Total

(b) Rehabilitation (Non-Plan)

(Item wise)

Total

III. NEW MIGRANTS FROM EAST PAKISTAN

Displaced persons who migrated to India after)

(a) **RELIEF**

(i) Establishments

(ii) Feeding & Cash doles

(iii) Works

(iv) Miscellaneous

(v) P.L.Home

(vi) Discretionary grant

Total

(b) Rehabilitation (Plan)

(Item wise)

Total

(c) Rehabilitation (Plan)

(Itemwise)

Total

Total New Migrants.

IV. conflict.

(a) Relief

Itemwise

Total

(b) Rehabilitation(Plan)

(Itemwise)

Total

(c) Rehabilitation (Non-Plan)

(Itemwise)

Total

Total Repatriates

V.Repatriates

(a) Relief

(Itemwise)

Total

(b) Rehabilitation (Plan)

(Itemwise)

Total

(c) Rehabilitation (Non-Plan)

(Itemwise)

Total Repatriates

VII. Miscellaneous, if any

(With details).

CHAPTER-XI

DIVISIONAL ACCOUNTS OFFICERS/DIVISIONAL ACCOUNTANTS

11.01 ORGANISATION :

Deputy Accountant General (Works Accounts), Puri is responsible for the management of the cadre of Divisional Accounts Officers and Divisional Accountants posted to various Divisions in the State.

The Administration of the cadre Divisional Accountants has been entrusted to WM Section. In order to assist the Divisional Officers in the discharge of their responsibilities Divisional Accounts Officers and Divisional Accountants are posted to each Division/Office.

11.02 CADRE COMPOSITION :

The cadre composition with effect from 01.10.1997 will be as follows:

1	Divisional Accountant	5500-175-9000	35%
2.	Divisional Accounts Officer, Grade-II (Group B, Non-Gazetted)	6500-200-10500	25%
3.	Divisional Accounts Officer, Grade-I	7450-225-11500	25%
4.	Sr. Divisional Accounts Officer (Group B, Gazetted)	7500-250-12000	15%

The post in the higher grade will be operated subject to eligibility of the staff.

11.03 SELECTION VIS-A-VIS VACANCY POSITION :

The formal selection of the candidates for appointment as Divisional Accountant on probation will have to be done in the following stages :

- (1) First the vacancies likely to arise in the case of Divisional Accountants will be determined by the W.M. Section.
- (2) The direct recruits selected by the Staff Selection Commission of India will be appointed as Divisional Accountant on probation.
- (3) The remaining vacancies caused by the incumbent being away on transfer or deputation or long illness or study leave or other circumstances for the duration of one year or more may be filled on transfer or deputation from.
 - (i) Accountants and Sr. Accountants belonging to Accountant General (A&E) who have passed departmental examination for Accountant and have 5 years regular service as Accountant/Senior Accountant including 2 years experience in works section or

- (ii) State Public Works Clerks holding posts equivalent to or comparable with that of Accountant/Senior Accountant on a regular basis for 5 years including 2 years experience in Public Works Accounts.
- (iii) Section Offices Grade Examination passed staff (i.e. Accountant/Sr. Accountants who have passed the Section Officers Grade Examination or Section Officer(Accounts) in the office of the Accountant General (A&E), (when there is vacancy in the Divisional Accounts Officer-II Grade). The period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other Organisation/Department shall ordinarily not exceed three years.

(Vide circular No. NGE/64/1987 No. 848-880-NZ/124-86).

NOTE : Recruitment to the post of Divisional Accountant is required to be made through Staff Selection Commission subject to availability of vacancies. Accordingly the anticipated vacancies of the posts will be reported to the Staff Selection Commission.

(C.A.G.'s IR No. 2121A-N3/19-91/Vol-III dtd.04.11.91 and No. 1845 N-III/15/91-I/Vol.-II dtd.09.11.91)

11.04 METHOD OF RECRUITMENT

The rules regulating the recruitment, training, examination, promotion, confirmation, increments etc., of the cadre of Divisional Accounts Officers and Divisional Accountants have been laid down in Chapter-VII of the M.S.O. (Admn.) Vol.-I read with Divisional Accountants recruitment rule & Appendix-I of C.P.W.A. Code and order of the Head quarters issued from time to time.

11.05 ELIGIBILITY FOR APPEARING D.A. GRADE EXAMINATION

Direct recruit through Staff Selection Commission :

The period of training of the Direct Recruit Divisional Accountants will be two years. They will however be allowed to appear in the D.A. Grade Examination only after training of at least one year.

11.06 PROBATIONARY PERIOD

The period of probation for all categories of candidates of the Divisional Accountants will be a maximum of 2 years (6 to 24 months for training).

(Based on 2862 the Gazette of India, September-24, 1988/Asvina 2, 1910).

11.07 CREATION OF PERMANENT AND TEMPORARY POSTS OF DIVISIONAL ACCOUNTANTS :

For work in new Public Works and Non-P.W. Divisions created under proper authority, the Accountant General may sanction the creation of permanent and temporary posts of Divisional Accountants on the usual time scale of pay and allowances. He may also (a) abolish a permanent or temporary post of Divisional Accountant whenever a Division is abolished by the concerned Government, (b) increase or decrease the leave reserve according to the percentage prescribed for the State Government (c) sanction additional posts of Divisional Accountants required either to cope with the increase of work, or for the clearance of arrears, in P.W. and Non-P.W. Divisions, when their creation or continuance has been approved of by the State Government, (d) sanction the posts of probationary Divisional Accountants with the period approval of the State Government. Such cases (additional posts and posts of probation) being, however reported to the C. & A.G. for information.

Based on Sl. No. 3(c) of Section A of M.S.O. (Admn.) Vol.-II).

NOTE :

1. Consequent on departmentalization of Accounts in C.P.W.A. Divisions, the posts of Divisional Accountants in respect of these Divisions have been transferred to the control of Ministries concerned.

2. Officiating Appointment in Short Vacancies :

If the duration of vacancy of the post of a Divisional Accountant in a state P.W. Division is not likely to exceed one month it should not be filled up as a matter of course, but only if it is advisable on public grounds to do so. Where such officiating arrangement is necessary the vacancy can be filled up by local arrangement made by the Departmental Officers with the approval of the Senior Deputy Accountant General (Works). The formal order for filling up the vacancy temporarily will be issued by the local authority under Rule 99(1) of the Companion to Orissa Service Code and T.A. Rules. The grant of additional pay for holding the additional charges of Divisional Accountant will be regulated by Rule 99(5) *ibid*.

(Based on Rule 99 of companion to O.S.C. & T.A. Rules and this office lr. No. WM-47-1-7889 dated 06.01.70)

11.08 RESERVATION FOR SCHEDULED CASTES AND SCHEDULED TRIBES IN SERVICE :

The vacancies for the posts of Divisional Accountants are to be reserved for Scheduled Castes and Scheduled Tribes in accordance with the instructions of the Government of India contained in the Brochure and orders issued from time to time. A roster is to be maintained for the purpose and the vacancies reserved for Scheduled Caste/Scheduled Tribe which are not filled up for non-availability of candidates are to be carried forward to three subsequent recruitment years before they are treated as lapsed.

(Based on the Brochure issued with G.I. Ministry of Home Affairs O.M. No. 1/2/61 SCT(1) dated 27.4.62 and No. 27/25/68-Est (SCT) dated 25.3.70 received with C. & A.G.'s Lr. No. 802 NGE-II/58-70 dated 07.05.70 (Dy.-47-1356).G.I. Deptt. Of Personnel and Training O.M-36012/17/202/Estt./(Res) dtd-6-11-03

NOTE :

1. Reservation orders apply equally to promotion cases also C. & A.G. letter No. 999-NGE-II/56-69 dated 20.05.69 Dy-OE(Br)-CAG-18.07.91 and No. 1736-NGE-II/58-70 dated 29.09.70 (Dy-OE(Br)-CAG-18-7-328).
2. Whenever owing to continuing non-availability of suitable candidates it becomes necessary to de-reserve a post, a reference will be made to the Ministry of Finance (Cabinet Secretariat) through the C. & A.G. in proforma-II (vide Annexure-I) and on dereservation the reserved vacancies can be filled by other candidates subject to the condition that such reservation will be carried forwarded to three subsequent years.

(Para 282 (vi) of M.S.O. (Admn.) Vol. I and G.I.M.H.A. Lr. No. 31/33/65-Est (SCT) dtd.04.02.69 received with C.A.G's Lr. No. 306-NGE.II/93-68 dtd.20.02.69 (Dy-OE (Br)-CAG-18.7.638).

It has been decided with effect from 01.04.89 that in order to protect the interest of S.C./S.T. communities the vacancies where sufficient number of candidates belonging to SC/ST are not available shall not be filled by candidates not belonging to these communities. In other words, there will be a ban on dereservation. This will come into effect from 01.04.89 in respect of all direct recruitment to be made to fill up vacancies in Group 'A', 'B', 'C' and 'D'. It is further clarified that this ban will apply not only to vacancies arise after 01.04.89, but also to the vacancies reserved for SC/ST communities of earlier years which have not yet been filled up by other community candidates whether such vacancies have been dereserved or not.

Hereafter, in all cases of direct recruitment to fill up vacancies in posts/services in Groups “A”, “B”, “C” and “D” if sufficient number of suitable SC/ST Candidates are not available to fill up vacancies reserved for them in the first attempt of recruitment, then a second attempt shall be made for recruiting suitable candidates belonging to the concerned category in the same recruitment year or as early as possible before the next recruitment to fill up these vacancies. If the required number of SC/ST Candidates are not even then available, the vacancies which could not be filled up shall remain unfilled until the next recruitment year. These vacancies will be treated as “backlog” vacancies.

In the subsequent year when recruitment is made for the vacancies of that year (called the current vacancies the “backlog” vacancies will also be announced for recruitment, keeping the vacancies of the particulars recruitment year, i.e. the current vacancies and the “backlog” vacancies as two distinct groups. While in respect of vacancies for the year of recruitment, the normal instruction relation to calculation of vacancies reserved for SC/ST as well as the instructions that not more than 50% of the vacancies could be reserved for SC/ST, physically handicapped, etc., will apply, all the “backlog” vacancies reserved for SC/ST will be filled up by the concerned candidates belonging to reserved category without any restriction whatsoever as they belong to distinct group of “backlog” vacancies.

For example, if three vacancies for SC candidates and two vacancies for ST candidates remaining unfilled in earlier years are carried forward a “backlog” vacancies and four new vacancies arise in the year of recruitment and one vacancy each out of these 4 vacancies are to be reserved for SC/ST candidates respectively following the existing instructions on reservation, the number of vacancies to be announced will be as follows :

<u>Current Vacancies</u>			<u>Backlog Vacancies</u>	
OC	SC	ST	SC	ST
2	1	1	3	2

It may be seen from the above that while the vacancies reserved for SC/ST. Which remain unfilled will be carried forward to the next year of recruitment as “backlog” vacancies, the carried forward reservation for SC/ST as on 01.04.89 as result of the filling up of the relevant vacancies after dereservation,

will continue to be operated against “current” vacancies following the existing orders and instructions.

If such reserved vacancies are still not filled up they will be carried forward as “backlog” vacancies under these orders.

After the issue of these orders, if vacancies reserved for SC/ST cannot be filled up and are carried forward as “backlog” vacancies and remain unfilled for three successive recruitment years, the vacancy earmarked for SC Schedule Caste could be filled by Scheduled Tribe candidate or Vice-Versa in all subsequent attempts if suitable candidates belonging to the category for which the vacancy is reserved is not available.

While the ban dereservation comes into effect from 01.04.89, on direct recruitment to Groups “A”, “B”, “C” & “D” in case of direct recruitment to the vacancies in Group “A” services, there may be rare and exceptional cases where after the non-availability of suitable SC and/ or ST Candidates, posts cannot be allowed to remain vacant in public interest. In such situations, the Administrative Ministry/Department under which the recruitment is being made shall make a proposal for dereservation giving full justification for such action, and consult the Commissioner for Scheduled Castes and Scheduled Tribes and obtain his comments on each proposal. After obtaining the comments of the commissioner for scheduled castes and scheduled tribes and Administrative Ministry shall then place the proposal for dereservation along with the Commissioner’s comments before a Committee comprising the Secretaries in the Ministry of personnel, in the Ministry of Welfare and the Ministry/Department under which the recruitment is being made for consideration and recommendation. The recommendation of this Committee shall be placed before the Minister-in charge of the Ministry of Personal for a final decision.

The Ministry of Finance etc., are requested to bring the above instructions to the notice of all appointing recruiting authorities for strict compliance.

A common roster should be maintained for permanent and temporary posts likely to become permanent or continue indefinitely. A separate roster should however, be maintained for purely temporary appointments.

(Para 281 of M.S.O. (Admn.) Vol.-I).

A select list for promotion should be drawn up after carefully assessing the number of vacancies as accurately as possible. All clear Vacancies arising due to death, retirement, resignation and long-term promotion of incumbents from one post/grade to higher post/grade should be taken into account while fixing the number of vacancies and the number reserved for Scheduled Caste and Scheduled Tribes. For the purpose of drawing up of select list promotion and for reserving therein vacancies in accordance with the scheme of reservation for Scheduled Castes and Scheduled Tribes in addition to all regular vacancies, vacancies arising out of deputation for a period more than one year should also be taken into account, due notes, however, being kept also the number of deputationists likely to return to the cadre.

(G.I. Cabinet Secretariat Department of Personal and Administrative Reforms O.M. No. 22011/2/76-Estt (D) dated 30.04.76 received with C. & A.G.'s Endorsement No. 1669-NCE-II/56-76-1 dated 08.08.77 Dy-WM-CAG-47-2-SG-59).

Out of the total number of supervisory posts in W.A.C. Sections about a third should ordinarily be filled up by Divisional Accountants (Selection Grade where such a grade exists). The mode of selection and continued retention of Divisional Accountants against S.A.S./S.O.G.E. Posts will be subject to the following conditions.

- (i) The reserved S.A.S./S.O.G.E. Posts for Divisional Accountants will not from a regular channel of promotion unless the Divisional Accountants posted in those posts passed the S.A.S. Examination as these posts are merely to make use of the experience of the Divisional Accountants in the W.A.D. Selections.
- (ii) A person once so promoted in the S.A.S.S. Post need not be retained as S.A.S./S.O.G.E. indefinitely and for administrative reasons he may be Sent back and some other D.As. brought in his place. Such posts earmarked for Divisional Accountants should not however be filled in even though there may be surplus, S.A.S. passed men in A.G. Office. 6
- (iii) The Divisional Accountants will get the pay of the posts of Section Officer's scale of pay while actually holding charge of these posts.
- (iv) The question of giving proforma promotion in the posts would not at all arise.

(v) They are not to be Sent on inspection work.

(C. & A.G.'s Secret Ir. No. 1577-NGE. III/90-66 dated 09.08.66 and confidential D.O. Ir. No. DAG (W)-CM/D/27/83 dated 08.12.72 and A.G., Madras copy received with Addl. A.G., Orissa Memo No. Addl.-A.G. Sectt-3(7)-284 dated 11.12.72 Dy-WM-Confdl-8163 and A.G., Tamilnadu Secret Ir. No. DAG (Works)-109 dated 03.01.73.

11.9 IDENTIFICATION OF POSTS :

The posts in the higher grade should be identified by the Accountant General (A&E) without any reference to the State Government, keeping in view the well defined criteria such a Volume of expenditure etc. No prior concurrence of the State Government to implement the scheme is necessary but the State Government may simply be informed that consequent on the recommendation of the 4th Central Pay Commission and further follow up action in consultation with the staff side the cadre of Divisional Accountant has been restructured.

The percentage of posts in Divisional Accounts' Officer, Grade-I and Divisional Accounts Officer, Grade-II according to the cadre composition may be worked out on the total number of regular posts excluding seasonal and Casual posts in existence on 1st July of every year.

11.10 II. POSTING AND TRANSFERS :

Posting of Divisional Accountants :

The Divisional Accountants passing a Divisional Accountant Grade Examination will have to be considered for appointment as Divisional Accountant according to the marks secured by them in the Examination.

11.11 TRANSFER OF DIVISIONAL ACCOUNTANTS :

Ordinarily, Divisional Accountant should not be kept for a period longer than 3 years in any Particular Division and if for any special reason a change can not be made, the A.A.O./Section Officer. W.M. Section should bring the matter to the notice of the Deputy Accountant General (Works Accounts) for orders so that the Divisional Accountant may be transferred as soon as possible. Frequent transfers should be avoided as much as possible, as not being conducive to efficiency or economy.

(Based on C.A.G's Ir No. 1136-E.106\A and A-17 dated 23.6)

NOTE :

- (1) As the Accountant General is responsible for making suitable arrangements for the accountants work of the State as a whole and has to regulate the posting of the Accountants on a consideration of the relative requirements of the several divisions of the State. All Executive Engineers, should carry out orders for the transfer of Divisional Accountants with out protest or delay.
- (2) In the event of transfer of a Divisional Accountant from a Division. W.M. Section should watch the receipt of the memorandum, referred to in para -616 of the M.S.O. (T) Vol.-I read with para-334 of the M.S.O. (Admn.) Vol.-I. This requirement should invariable be indicated in the transfer order itself.

11.12 III FUNCTIONS OF DIVISIONAL ACCOUNTANTS :

Duties and Responsibilities :

The functions of the Divisional Accountant as Accountant, as Internal checked of Initial accounts, vouchers, etc., and as financial assistant have been defend in para 4.2.2 of C.P.W.A. Code and para 2.2.69 and 2.2.70 of O.P.W.D. and Vol-I, duties and responsibilities in connection there with are broadly laid down in para 4.2.3 to 4.2.7 and 22.1.3 to 22.2.12 of C.P.W.A. Code and para 568 to 581 of M.S.O. (Tech.) Vol-I.

11.13 RESTRICTIONS ON DIVISIONAL ACCOUNTANTS DUTIES AND RESPONSIBILITIES.

- (i). The Divisional Accountant should not as a rule, be required to receive or pay out cash but incases where the monetary transaction at the head quarters of the Divisional Office are not Large, either in number or in amount, the Divisional Officer may on his own responsibility and with the previous consent of Sr.Deputy Accountant General(Works) entrust the responsibility of receipt and disbursement of cash to the divisional accountant. The latter should not however, be normally authorised to issue final receipts over his own signature.
(Para 4.2.5 (c) of C.P.W.A. Code)
- (ii). If the Divisional Accountant consider any transaction or order effecting receipts or expenditure irregular it would be his duty to bring this fact to the notice of the Divisional Officer with a statement of his reasons and to obtain his orders.

It will then be his duty to comply with the orders of that Officer, but if he has been over ruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the Register of Divisional Accountants Objections (from-60) and put up the same to the Divisional Officer for reconsideration.

(Para 4.2.3. of CPWA Code)

11.14 IV. CONDITIONS OF SERVICE OF DIVISIONAL ACCOUNTANTS :

Principles :

The conditions of service of the Divisional Accountants are governed by the rules (including G.P. Fund Rules) framed by the Government of India, (Auditor General's Ir. No.1936-NGE-448-37 dated 14.12.1937)

NOTE :

- (1) The Sr. Deputy Accountant General (Works Accounts) is the appointing authority in respect of Divisional Accountants.
(C & A.G.'s Ir No. 833-NGE-III/303-61 dated 29.3.62 copy received with D.A.G. Jammu's Ir. No. Admn.-J.G. (Misc.) P-7(1)/1752 dated 31.8.67 (Dy-OE(Br)-16-11A-2466).
- (2) The Sr. Deputy Accountant General (Works Accounts) is the last official superior for processing pension papers to the Audit Officer.
(G.I.F.D. No. D-III R-II/38 dated 20.1.38)
- (3) The Compensatory (City) and House Rent Allowance of Divisional Accountants will be regulated according to the rules applicable to the Central Government servants irrespective of the fact whether they draw pay of their own grade and Dearness Allowance at State Government rates plus special pay of pay in Central scale of pay but the travelling Allowance of Divisional Accountants whose pay is debatable to the State Revenues will be regulated under the Rules of the respective State Government's (M.F.U.O. No. F(19(88)EG-1/65 dated 23.2.66 and C.A.G.'s No. 538-NGE. 1/163/65 dated 14.3.66 Audit Bulletin of 6/66 Note-I below S.R.I. under F.R.s).
- (4) The Divisional Accountants while under training may be allowed fully Daily Allowance for the first 30 days and half Daily Allowance for the remaining 60 days and no daily allowance after 90 days as per Rule 63 of O.T.A. Rules. (G.O.F.D. Ir. No. TA-30/67-34104 dated 2.10.69 with copy to D.A.G. Orissa, Puri (Dy. WM-47-IMP-4141 and No. FD-CS-II-20/76-370/7/F dated 11.8.76, Dy-WM-47-1-4756).

11.15 INCIDENCE OF PAY AND ALLOWANCES

Pay and Allowances of Divisional Accountants attached to the State P.W. Division are debitable to the State Revenues.

(Note-1 to S.R.-1 of F.R.s and S.Rs.s)

NOTE :

Cost of training of probationary Divisional Accountant i.e. training reserve posts borne in the cadre of Divisional Accountants/Posts created for the training of probationary Divisional Accountants should be met from the State Revenues)

(C.A.G.'s lr. No. 83-NGE-1/50-PT-II dated 15.1.51 and No. 772-B/02-51 dated 01.04.51)

11.16 FIXATION OF PAY OF PROBATIONARY DIVISIONAL ACCOUNTANTS

:

The probationary Divisional Accountants will be allowed to draw the initial stage of the scale of pay of Rs.5500-175-9000/- from the date of probationary period. The probationary period will be treated as duty and be counted towards grant of increment on actual basis subject to passing of D.A. Grade Examination w.e.f. 20.3.97 vide C. & A.G.'s circular No. 293-NGE(EN&T)/43-96 dated 20.03.97.

11.17 INCREMENT :

The annual increment of pay of the Divisional Accountants both permanent and temporary shall be drawn by the Divisional Officers unless withheld by this office for specific reasons which will be communicated before hand

NOTE : Regarding special rate of increment admissible to Divisional Accountants on passing S.O.G.. Examination see note below para 336 of M.S.O. (Admn.).

11.18 GRANT OF LEAVE TRAVEL CONCESSIONS AND T.A. ON RETIREMENT :

The Divisional Accountants working in the State P.W. Divisions may be allowed Leave Travel Concession and Travelling Allowance on retirement on the same terms and conditions as are applicable under Central Government Rules and the cost will be debited to State Revenue expenditure Head. The L.T.C. of Government of India as revised from time to time will be applicable to the Divisional Accountants working the State P.W. Divisions.

(G.O.F.D. Lr. No.-TA-23-16-534414, dated.02.02.77 (Dy-WM-47-1-9707).

11.19 AUTHORITY COMPETENT TO SANCTION ADVANCE/CONCESSIONS TO DIVISIONAL ACCOUNTANTS :

The Divisional Accountants working the State P.W. Divisions are entitled to the following short term and long term advances/concessions on the same terms and conditions as are applicable to the State Government Servants.

Short term Advances :

- (i). Pay Advance
- (ii). T.A. Advance

Long term Advances :

- (i). House Building Advance
- (ii). Cyclone and Flood Advance
- (iii). Bi-Cycle Advance
- (iv). Trade Deposit Advance
- (v). Moter Cycle Advance

The short term advances shall be sanctioned by the Executive Engineers concerned where they are satisfied about safe recovery thereof. As regards long term advances Deputy Accountant General (Works Accounts) will sanction the advances.

11.20 CONFIRMATION :

- (a). As per the revised procedure of confirmation, retention of lien etc., with effect from 01.04.88 confirmation will be made only once in the service of an official which will be in the entry grade of the staff. Confirmation is delinked from availability of permanent vacancy in the grade, in other words an officer who has successfully completed the probation or passed departmental examination, necessity for confirmation may be considered (in case where no probation and D.A.G. prescribed the official should have put in a minimum of 2 years of service in the entry grade before he is considered for confirmation by the D.P.C.

(b).Confirmation in the Grade to which initially recruited:

The case for confirmation will be placed before D.P.C.

A specific order of confirmation will be issued when the case is cleared from all angles.

(c). Confirmation on Promotion :

If the recruitment rules do not prescribe any probation an officer promoted on regular basis (after following the prescribed procedure of D.P.C. etc.) will have all the benefits that a person confirmed in that grade would have.

(Vide No. HD. Qrs. Circular No. N/56/19, Letter No. 2536-NGE,III-43/88 dtd.20.7.88)

11.21 PROMOTION :

(i) Divisional Accounts Officer, Grade-II

Member of the Divisional Accountants cadre with 3 years of regular service in the grade are eligible for promotion to the Divisional Accounts Officer, Grade-II. For the remaining vacancies in the Divisional Accounts Officer, Grade-II. For the Section Officers(Accounts) or Section Officers Grade Examination passed staff of the A.G.(A&E) office may be posted on deputation. (Period of deputation including the period of deputation in another ex-cadre post held immediately proceeding this appointment in the same or some other Organisation/Department shall ordinarily not exceed three years).

(No. NGE-64/1984. Lr. No. 848892-N2/124-86 dated 12.8.87)

Published in Para-II Section-3 Sub-section (i) of the Gazette of India.

(ii) Divisional Accounts Officer, Grade-I :

The appointing authority to Divisional Accounts Officer, Grade-I post will be the Principal A.G./A.G. Member of the Divisional Accounts Officer, Grade-II cadre with 3 years of regular service in the grade are eligible for promotion to the Divisional Accounts Officer, Grade-I (Group "B" Gazetted). The promotion to the post of Divisional Accounts Officer, Grade-I may be granted on non-selection basis. The eligibility criteria should be satisfied on 1st October of the preceding year for promotion in a year.

NOTE :

1. The post in the higher grade will be operated subject to eligibility of the staff.
2. The percentage of posts in Divisional Accounts Officer, Grade-I and Divisional Accounts Officer, Grade-II will be worked out on the total number of Divisional Accountants excluding seasonal and casual posts of Divisional Accountants in existence on 1st July of every year.

3. Officers promoted to higher grade Group “B” Gazetted posts will be placed on probation for a period of 2 years. Their pay on promotion will be fixed under FR-22-C.

11.22 FIXATION OF SENIORITY OF DIVISIONAL ACCOUNTANTS :

The relative seniority of the Divisional Accountants will be determined with reference to the date of their passing the Divisional Test Examination (the theory paper on P.W. Accounts and procedure in the case of S.O.G.E. passed clerks). The Divisional Accountants who pass the same D.T. will be senior to all Divisional Accountants who pass in the subsequent tests. The inter-seniority of Divisional Accountants, who pass the same test will be decided on the of marks obtained by them in the aggregate in the Divisional Test Examination. To arrive at the aggregate the marks obtained by a candidate in the corresponding paper of Part-I and II of S.O.G Examination as well as the I.R.E. from which he is exempted for appearing in the Divisional Test should be added to the total marks obtained in other papers of the Divisional Test. If the maximum marks are not the same in both the papers, the marks to be added will be the ratio, the maximum marks in the particular paper of S.O.G.E. or I.R.E. bears to the maximum marks of the paper of Divisional Test Examination. In case of candidates obtaining identical marks in aggregate, those obtaining higher marks in the paper “P.W. Accounts” will rank senior (P.W. Accounts paper will include both theory and others). If there be still a tie in the latter paper, the seniority, will be determined with reference to age.

(Based on para 320 of M.S.O. (Admn.) Vol.-I and C.A.G.’s Lr. No. 2120-NGE-III/39-64 dated 09.12.65 (Dy-WM-I-CAG-70).

11.23 CLASSIFICATION OF P.F. SUBSCRIPTIONS :

The provident fund credits of P.W. Divisional Accountants even where they are attached to the Accounts Office should be classified as “State”.

(Based on C.A.G.’s Lr. No. 1936-NGE-448-37 dtd. 14.12.37)

**11.24 CENTRAL GOVERNMENT EMPLOYEES INSURANCE SCHEME
APPLICABILITY OF ORDERS TO DIVISIONAL ACCOUNTANTS IN
THE I.A. & A.D. :**

Central Government Employees Insurance Scheme extended to the Divisional Accountants (other than Emergency Divisional Accountants recruited from the P.W. Department clerks of the respective State Government) with effect from the date on which this scheme has come into force i.e. 01.07.77

(Authority : G.I., M.F. (DE). Lr No. 27023/21/79-EGI dated 03.07.80 to the address of C.A.G. of India)

**11.25 ACCOUNTING PROCEDURE OF CENTRAL GOVERNMENT
EMPLOYEES INSURANCE SCHEME :**

The transactions under the Central Government Employees Insurance Schemes in respect of Divisional Accountants working in State P.W. Divisions would be on the times of transactions relating to the Deposit linked Insurance Scheme i.e. both the recoveries of the monthly contributions and the payments to the beneficiaries would be accounted for the central books by the pay and accounts officer of the I.A. & A.D. The receipts and expenditure on this account will initially appear in the account of respective State Governments and will be accounted for under the Suspense Head "PAO-suspense I.A. & A.D. below the major head" 8658 suspense Accounts" in the State books of Accountant General from the pay and Accounts Officer.

(Authority : Lr. No. 27023/21/79-EGI dated 03.07.80 of G.I., M.F. (DE) to the address of C.A.G. of India).

11.26 MISCELLANEOUS :

Supply of Books of reference to Divisional Accountants :

Supply of codes, manuals etc. to the Divisional Accountants will be regulated by para 60 of M.S.O. (Admn.) Vol.-I.

11.27 PERSONAL FILES :

Personal File should be maintained for Divisional Accountants. The following documents should be treated as confidential and kept separately under the custody of the Branch Officer.

- (i) Efficiency Reports
- (ii) Report on them by the inspecting Accounts Officer.

The personal file should be in 2 parts notes and correspondence. As soon as a paper is put in the file it should be page numbered.

(Based on CAG's orders dated 23.8.15)

11.28 COMMUNICATION OF LETTER OF CONGRATULATION TO THE EMPLOYEES :

On the occasion of retirement of a member of this office whether serving in Head Office or in any Branches, either as a Divisional Accountant or as a Gazetted Officer, an intimation should be sent at least a week before the date of retirement to the Secretary to the Accountant General, who will get the service records of the employee verified and put up the case to the Accountant General for writing the letter of congratulation to the employee in the case of his retiring from service without any blemish / cut in pension.

(Based on Accountant General's order dated 18.9.71 copy received with Dy. Accountant General (Admn.) D.O. No. Admn. 28(4)-2602 (2) dated 14.10.71 (Dy-OE(BR) D.O. 18.8.107) and D.O. No. Admn.-I-28 (Main)-2949 dated 9.11. (Dy-WM-DO-47-IMP-215 of 11/71).

**ANNEXURE
VIDE PARA 11.08
PROFORMA-II**

PROFORMA FOR SENDING PROPOSALS FOR DE-RESERVATION OF VACANCIES RESERVED FOR SCHEDULED CASTES AND SCHEDULED TRIBES IN POSTS FILLE BY PROMOTION

1. Name of the Ministry/Department :
2. Name of the Office/Organisation to which the vacancies relate. :
3. Particulars of the post/grade/service in which the vacancies are sought to be de-reserved :
 - (i) Designation :
 - (ii) Group (Class) :
 - (iii)Scale of pay :
4. Mode of promotion i.e. whether by selection seniority-cum-fitness or through departmental qualifying or limited competitive examination :

5. Criteria of determining eligibility for promotion
(as prescribed in recruitment rules) :
6. Particulars of total vacancies :
- (i) Total No. of vacancies being filled in
the present recruitment :
- (ii) No. of cycle and points in the roster against
which those vacancies fall (vide roster
Given in Appendix-I of the Brochure) : Cycle No. Point
7. Particulars of reserved vacancies :
- (a) No. of vacancies reserved out of 6(i) above :
- (b) Due to carried forward reservations :
(separately for each year of carry forward)
- (c) Due to fresh reservation according to
roster :
- (d) Net reservation out of total of (i) and (ii) :
above after applying the restriction of 50%
where applicable in terms of this
Department O.M. No. 16/3/73-Estt (SCT),
Dated 27.12.77 (vide No. 2 below column
7.4 and Govt. of India Deptt. of Personnel
and Administrative Reforms O.M. No.
36012/3/78-Estt. (SCT) dated 9.2.82
- (e) No. of vacancies out of (iii) above which :
are mutually exchangeable between SC & ST
- (f) No. of vacancies in column 7 (1) (c) for :
which SC/ST candidates became available
- (g) No. of vacancies proposed for de-reservation:

NOTE : (1) While filling up reserved vacancies mentioned in column 7(i) it should be ensured that reservations brought forward from earlier year are utilized first. For instance, if the figure mentioned in column 6(1) (c) includes reservation brought forward from recruitment years 1975 and 1976 then reservation brought forward from 1975 would be utilized first before utilizing reservation brought forward from 1976 and current reservations.

Further, the instructions contained in the Ministry of Home Affairs O.M. No. 27/25/68 Estt. (SCT) dated 25.3.70 and this office Department O.M. No. 3601312-79-Estt. (SCT) candidates against exchangeable vacancies.

8. In the case of promotion on the basis of seniority subject to fitness (vide Department of P. & A.A.R.O.M. No. 27/2/71-Estt. (SCT) dated 27.11.77)

(i) Whether the SC/ST candidates who :

are eligible for promotion including those holding power positions in the general seniority list were considered for promotion on the basis of their separate seniority lists for filling the reserved vacancies.

(ii) No. of SC/ST candidates considered :
fit for promotion

(iii) No. of SC/ST candidates considered :
not fit for promotion

(iv) If sufficient No. of SC/ST candidates :
were not eligible for promotion the date on which the senior most SC/ST candidate in the grade will become eligible for promotion

9. In the case of promotion by Selection in Group 'C' (Class-III) and Group 'D' (Class-IV) posts vide M.A.O.M. No. 1/12/67-Estt-(C) dated 11.7.68

(i) Size of normal zone of consideration for all candidates i.e. 3 times, 5 times the No. of vacancies etc. followed for making promotion to the post in question :

(ii) No. of SC/ST candidates written the normal Zone of consideration found fit for promotion The same basis as other vide para 3(1) of O.M. dated 11.7.68 cited above :

(iii) No. of SC/ST candidates who were in the separate zone of consideration for reserved vacancies

:

NOTE : For reserved vacancies the zone of consideration is separate for SC/ST i.e. for general list, the zone of consideration is 5 times of the number of vacancies likely to be filled, the zone of consideration for separate list of SC/ST will be 6 times the number of reserved vacancies subject to the condition that officers coming within such zone are eligible by length of Service etc., as prescribed for being considered for promotion.

(iv) Where separate lists drawn of SC/ST candidates and such candidates judged separately for inclusion in the select list without comparing their merit with other officers.

(v) No of SC/ST candidates considered fit for promotion (including those mentioned in column 9.2)

(vi) If sufficient number of SC/ST candidates were not eligible for promotion, the date of which the senior most SC/ST candidates will become eligible for promotion.

(vii) If sufficient number of SC/ST candidates were not eligible for promotion, the date on which the senior most SC/ST candidates will become eligible for promotion.

10. In case of promotion by selection from Group 'C' (Class-III) to Group 'B' (Class-II) with Group 'B' (Class-II) and Group 'B' (Class-II) to the lowest rank of category in Group 'A' (Class-I) vide Department of personnel and Administrative Reforms O.M. No. 10/41/73 Estt (SCT) dated 20.7.74

(i) Size of the normal zone of consideration for all candidates i.e. 3 times, 5 times the number of vacancies etc.

(ii) No. of SC/ST candidates in normal zone of consideration (for promotion by Selection in Class-II and the lowest rank of Class-I, SC/ST candidates within the normal zone of consideration along are to be considered and there is no separate zone of consideration for SC/ST.

(iii) No. of SC/ST candidates considered for promotion

(iv) No. of SC/ST candidates considered not fit for promotion

(v) Number of :

S.C. Vacancies filled by S.T.

S.T. Vacancies filled by S.C.

NOTE : In promotions of this category reservations are exchangeable between SC and ST candidates in the first year itself. :

11. In the case of promotion through Departmental Qualifying or limited Departmental competitive Examination :
- (i) No. of SC/ST candidates who appears at the Examination :
- (ii) No. of SC/ST candidates who qualified in the Examination on the basis of relaxed standards Vide instructions contained in Department of Personnel & Administrative Reforms O.M. No. 36021-6/79/Estt. (SCT) dated 19.4.79 O.M. No. 36021/10/76-Estt. dated 21.1.77 :
12. Whether approved general category candidates are available in the select list for appointment to vacancies sought to be de-reserved and date of commencement of the select list :
13. Whether SC/ST candidates consider unfit and any adverse entries in their C.Rs. considered by by the D.P.C. :
- (ii) Whether such adverse entries were communicated in time to the SC/ST Officer(s) concerned if not what action has been taken against those responsible for their non-communication. :
- (iii) Whether the cases of the eligible SC/ST candidates not found fit for promotion against reserved vacancies have been submitted/reported to the authorities prescribed in Department of P. & A.R.O. No. 36021/8/75/-Estt (SCT) dated 06.10.76 :
14. Where interview are prescribed, where SC/ST candidates were interviewed on a day or sitting of the selection committee other than the day sitting on/in which general candidates were interviewed

- :
15. If ex-facto approval is sought to the
de-reservation of vacancies, the reasons why
proposal is for prior de-reservation were not
made and what steps have been taken to
prevent its recurrence :
- (ii) The level at which it was decided to
fill the vacancies without prior
de-reservation :
16. Additional information, if any :

**Deputy Accountant General
(Works Accounts)
Orissa, Puri**

CERTIFICATE

Certified that this proposal is being made with full knowledge and concurrence of the liaison office of the Ministry/Department (Proper)

A copy of this proposal has been endorsed by the Ministry/Department (Proper) to the Commissioner for Scheduled Castes and Scheduled Tribes, R.K. Puram, New Delhi-22.

Signature :

Designation : Sr. Deputy Accountant General (Admn.)

Ministry/Department : I.A. & A. D.

Telephone No. : Bhubaneswar

1. Department of Personnel and A.R. (Personal Wing), SCT Section, Government of India, North Block, New Delhi.
2. Commissioner for Scheduled Castes and Scheduled Tribes, West Block No.-1, Wing No.-7, 1st Floor, R.K. Puram, New Delhi.

Ministry/Department of

U.O./Ent. No.Date :

To be signed by and Officer of Under Secretary or higher level in the Ministry/Department (Proper).

CHAPTER-12
MISCELLANEOUS
OBJECTION BOOK

GENERAL

12.01 All objections of accounting nature (e.g., want of vouchers, want of payees receipts, error in Treasury/Divisional Accounts etc., should be raised and persuade by the W.A.C-I & III sections. Objection Books wherever necessary should be maintained under the prescribed rules.

Objections of auditorial nature remaining unsettled in the books of Accountant General on 29.2.1984 will continue to be persuade by the W.A.C.Sections.

Vide Headquarters Circular No.14TA-1/1984 dated 16-05-1984.

The procedure to be followed for communication, registration pursuance and clearance of objections of Public Works transactions by the works Accounts Department are prescribed in M.S.O. Technical Volume-I read with orders of the Headquarters issued from time to time which should be scrupulously followed.

12.02 **PERSISTENT DISREGARD OF RULES**

Any persistent disregard of rules as also omission to follow the directions already given by this office should be brought to the notice of the higher authority concerned. In order to enforce the accuracy and regularity of the accounts the following procedure should be followed.

When carelessness and persistent disregard of rules are noticed in the accounts. The Accountant should draw attention of the head of office to the state of affairs by a special letter by citing evidence. If however on effect was produced by such a letter then the matter should be taken up with higher authorities.

12.03 **MAINTENANCE OF OBJECTION BOOK(FORM NOM.S118-B)**

Instructions regarding maintenance of Objection Book have been laid down in para 741 to 750 of Manual of Standing Orders (Technical) Volume-I, read with orders and instructions issued by the Headquarters from time to time. The following detailed procedure should be followed:

- (1) An index should be written up on the first page to indicate the pages in which each category of objection under each major head is recorded. The Objection Book is also provided in the inside of the outer cover with a Tabular Statement in Form Sy-316 for the initials with dates of Accounting Section Office/Branch Officer in token of the posting and check of the transactions of each month.

A few pages should be set apart at the end for preparing a general abstract vide para 749 of Manual of Standing Orders(Technical) in Form C-23 of this Manual.

- (2) Year-wise details of the outstanding and clearance under each category of objections should also be furnished in the Objection Book in Form No 24 of this Manual in addition to the abstract so as to facilitate to easy collection of statistics from time to time. Separate folios should be set apart for this purpose.
- (3) Accountants and Section Officers are responsible for accuracy and correctness in the balance of objection Book vide para 740 of Manual of Standing Orders (Technical) Volume-I.

NOTE:(1) When an objection is erroneously raised and then withdrawn or cleared before closing of the month it should be shown as minus entry under “Amount placed under Objection”.

(2) A write-back or reduction of expenditure placed under objection (made either to correct a previous misclassification or to bring to account sale proceeds of surplus materials sold) should be shown as a plus figure in the column “amount cleared” and not as a minus figure under “Amount placed under Objection”.

12.04 INDEPENDENT SCRUTINY OF OBJECTION BOOK:

A special scrutiny of objection Books should be conducted at half-yearly intervals by a Section Officer/Assistant Accounts Officer other than the concerned Section Officer/Assistant Accounts Officer. The selection for this purpose is to be made by WM Section. The selected Section Officer/Assistant Accounts Officer should maintain separate review registers to record to results of review which should point out, inter alia, any departure in actual practice from the authorised procedure prescribed in M.S.O. (Technical) Volume-1 and office orders issued from time to time. The results of review should be submitted to the Branch Officer and the Group Officer.

(O.O.No.A-1116, dt.27-05-1952 and O.O.A.(Br)-38 dt. 10-09-1952. Correction slip No.200 to Old Manual).

12.05 HALF YEARLY REPORT OF THE DETAILS OF OUTSTANDING OBJECTION ITEMS TO ADMINISTRATIVE DEPARTMENTS TO GOVERNMENT ETC. :

- (i) Statement of the objections should be sent to the Administrative Departments of Government half yearly on 15th of May and November each year.

The report due on 15th May should embrace all items outstanding for more than six months by March previous (i.e., outstanding upto previous September) and that due on 15th November should include all outstanding items pertaining to the period upto previous March and not settled by September.

- (ii) In the report due on 15th November an exhaustive list of all objections outstanding upto previous March must invariably be furnished in the Form No.26 of this Manual, where as in the report due on 15th May, the list of items added since the previous report should be enclosed, giving statement of clearance in Form No.27 of this Manual.
- (iii) In order to enable the Controlling Officer/Departments of Governments to know the extent to which various offices under them are defaulters and whether any progress has been achieved by them since that last report, sections should enclose the abstract of clearance in the Form referred to above invariably in their reports.
- (iv) Copies of the letters addressed to Government with copies of abstract (but excluding the detailed) should be furnished to TM(Through OE) with a completion report of all objections having been reported to concerned quarters attached to the last report by the Section dealing with more than one Administrative Department. These figures should be correlated with the materials for draft paras which are given to the Report Section.

(Based on O.O.B.1234 dated 17-06-1968, O.O.B.1092 dated 03-08-1965 read with O.O.B.914 dated 29-12-1961.)

12.06 **CONVENTIONAL DRAFT PARA**

- (i) The following conventional draft paras are prepared every year by WM Section and by WAC Section for inclusion in Report of Comptroller and Auditor General of India after obtaining materials from concerned WAC Sections, Departmental Officers and Residential Audit Offices.
 1. Notes on Financial Result of the working of Multipurpose River Schemes, Irrigation and Power Projects under the Central and Government of Orissa.
 2. Notes on inordinate delay in submission of Accounts by P.W.Divisions.
 3. Notes on working of treasuries/P.W.Divisions.
 4. Notes on large unadjusted Balance in P.W.Accounts.
 5. Notes on Suspense and Remittance transaction with specific comment on the state of balances under Suspense and Remittance Heads.
 6. Notes on verification of Stores and Stock Accounts etc.
- (vide No. A.G.Orissa O.M.No.Rep-1-3(74-75)-146 dated 3-5-1974).

- (ii) Preparation of Conventional draft Paras:
 - (a) Preparation of (1) Notes on Financial Result of the working of Multipurpose River Scheme. Irrigation and Power Projects under the Central and Government of Orissa.
 - (2) Notes on inordinate delay in submission of Accounts by P.W.Division will be made by V.L.C. Sections.
 - (b) Note on Suspense and Remittance transactions with specific comments on the state of balance under Suspense and Remittance Heads and on large unadjusted balances in P.W.Accounts will be prepared by WAC-II and WAC-IV Section.
 - (c) Note Annual and review of the working of P.W.Divisions and Store and Stock account will be prepared by the W.M.Section as prescribed under rules in para No.12.08 of Miscellaneous Manual.
(C & A.G.Letter No-1343-TAI/199-83KW).

12.07 **REVIEW OF BALANCES:**

(i) **Principles :**

The principles of Review of Balances for Central and State Transactions in respect of “P.W.Deposit P.W.Remittances” Including ‘III(b) items adjustable by P.W.Offices” and “Transfer Divisional” and “Cash Settlement Suspense Account” have been laid down in paras 489, 503, 498 and 671 of M.S.O.(Technical) Volume-I. The Review of Balances requires to be submitted to the Comptroller and Auditor General by 15th October each year in prescribed proforma indicating against the head concerned the outstanding balances under various suspense and Remittance heads, the amount of unreconciled differences between the Broadsheets and Ledger Balances under D.D.R. heads and the Number of cases of where acceptances of balances are awaited vide para 485 *ibid*.

(ii) **Mode of collection of materials :**

The materials in respect of Remittance Heads viz. Head-I Remittances, Head-II Cheques Head-III(b) items adjustable by P.W.Offices and P.W. Deposits and Cash Settlement Suspense Accounts (old balance) should be collected from the Broadsheets maintained by WAC-II Section duly reconciled with the Ledger figures. The figures for the first periodical Report due on 20th September to Book Section, 1st follow up report due on 20th January and second follow up report due on 20th May showing debits and credits separately should be sent by WAC-II section in the pro forma annexed (Annexure-D).

(iii) Review :

The manner of verification of Public Works Deposits and other Balances has been described in para 503 of M.S.O.(Technical) Volume-I, The General review of balances should be conducted on the lines of certificate No.3 of Form P.W.A.-46(Annual Certificate of Balances). For this purpose WM should ensure that duplicate copies of PWA-46 received from P.W.Divisions are furnished to WAC-II Section.

(iv) Preparation and collection of materials for Annual Review of the working of P.W.Divisions :

The review will be prepared by W.M. Section. For Audit portion necessary materials will be supplied by Audit Office to A&E Office for incorporation in the reviewed. Material will be collected by Central Audit Supporting Section from Inspection Reports and R.A.O. mentioned in Annexure-D to enable the A&E Office to undertake review in the beginning of August every year. It should be ensured that require side material, for Audit portion should be furnished by 31st July every year to A&E Office.

(Based on C & AG's Circular No.33-TA I/1984 received in letter No. 1343-TA I/190-83-KW dated 20-10-1984 Appendix-7 of M.I.C.A.).

12.08 ANNUAL REVIEW OF THE WORKING OF PUBLIC WORKS DIVISIONS

Object:

The review is conducted to focus attention on the defects in the working of the public works divisions noticed during the course of Central and local audit but not included in the Audit Report and to enable both Accounts Department of A.G.(A&E) and State Government to take appropriate action so as to remedy the defect. The irregularities that are to be included in this review are categorised in Annexure-C.

Collection of materials:

Materials will be collected by WM Section from all V.L.C. Sections and Resident Audit Officers as mentioned in Annexure-C, to enable WM Section to undertake review in the beginning of August every year, all Sections and offices should ensure furnishing the requisite

materials by 31st July every year or on any other points asked for by WM.

(No.-WA-3 GI-2391 dated 25-02-1970(Dy.WM-6755-7)).

Review :

The materials information received from various sources will be consolidated under different paragraphs headings by WM Section with suitable observations.

The work should be completed and the review report forwarded to the Government by the 31st October of the year following the year to which the accounts relate.

NOTE (1) No specific replay to point included in Annual Review need be sent by divisional Officers to A.G.(A&E). It is for the Administrative, Head of Department to ensure that individual objections raised from time to time are settled by Divisional Officers Copies of instructions issued by them to the Divisional Officers etc.,in compliance with suggestion should however, be received in WM Section.

- (2) In order to improve the working of the State P.W Divisions and to minimise the irregularities a procedure for dealing with “Review of working of P.W.Divisions, brought out annually by the A.G.” has been laid down by the state Government. According to this procedure th Chief Engineers will maintain a register in which important irregularities mentioned in the review should be noted division wise and their compliance by the Divisional Officers watched. It will be the specific responsibility of the Accounts Officer attached to the Chief Engineer’s offices to ensure these. Similarly at the Government level a watch will be kept on serious irregularities e.g., loss to Government over payments and short recoveries and irregularities relating to tenders and contracts etc.

(Based on G.O. W&T department letter No.I O.24/69-20-65 (5)/A dt.18-9-1969(Dy. WM-52-GI/AR-4126 Audit Bulletin of March,1970).

12.09 PARA ON FINANCIAL RESULTS OF WORKING OF IRRIGATION AND POWER PROJECTS :

The following materials will be collected by WM from records maintained in the Office and the Departmental Officers :

- (i) What were the major and medium and other commercial projects undertaken by the Government end of the year.
- (ii) How many of them have become revenue earning and how many are under construction ?
- (iii) What were the investments made on different categories of Projects/Schemes during and to end of the year ?
- (iv) What are the Irrigation Projects on which capital of Rupees one crore or more has been invested ?

Details of the Irrigation Projects in the following proforma should be collected :

- (v) How many of the schemes were opened for service by end of the year ? The following information for the year and the two proceeding years to show the working results should also be collected :

Sl	Name of the Project	Estimated cost as administratively approved by the Government/Direct Capital Outlay	Extend to commencement year of completion	Date when water was let out for irrigation	Irrigation Potential created during the year both for Kharif and Rabi	Extent to which the created Potential has been utilised during the yea both for Kharif and Rabi	District in which Irrigated land situated	Principal crops grown on irrigated land
1	2	3	4	5	6	7	8	9

Gross Revenue	Working Expenses	Net Revenue(+)/Loss (-) Before charging interest	Interest on Capital	Net revenue (+)/Loss (-) after charging interest
1	2	3	4	5

After collection the information, the material duly processed should be sent to Report Section.

- (vi) Incase the power projects (a) how the assets transferred to Orissa State Electricity Board were valued (b) settled (c) what is the investment made by the Government with mode of investment etc.

12.10 VETTING OF THE NOTES CALLED UPON BY THE PUBLIC ACCOUNTS COMMITTEE/COMMITTEE ON PUBLIC UNDERTAKINGS:

Various departments are sometimes called upon by the Public Accounts Committee/Committee on Public Undertakings to submit notes, memoranda etc., in pursuance of action taken on the recommendation of the committee or in reference to the point or points on which information, clarification may be called for by the committee. These are sent to the Accountant General for vetting of the facts and figures stated therein before they are submitted to the committee for consideration. The convention is that the departments should send the vetted notes within 15 days of their call. Hence all the processing of preparation of notes by the department, sending to this office, vetting by this office after elucidation further clarifications etc., if necessary, preparation of revised notes and submission to the Committee by the Department are to be completed within this period.

The notes etc. received by the Report Section are sometimes sent to concerned sections of main Senior Deputy Accountant General, Puri etc. for scrutiny of the facts and figure stated therein with reference to remarks of Audit after which the Report Section is to vet the note or seek further clarification. It is necessary that the correspondence in the matter should receive “top priority” at all stages.

The sections receiving Government letters etc., from Report Section should therefore immediately attend to this correspondence, carefully examine that facts and figures stated with reference to our records and return the Government letters with their remarks duly approved by the Deputy Accountant General within 3 days so that Report Section may take further action to vet the notes promptly.

(Based on O.O.B.-1311 dated 4-7-1970).

12.11 ANNUAL CERTIFICATE OF BALANCES (FORM-91) AND STORE AND STOCK ACCOUNTS :

For compilation of stores and stock Accounts WM Section will call for the following returns on 20th May of each year from the Public Works Divisions/F.A. & C.A.Os. in accordance with para 22.4.20 of C.P.W.A. Code.

- (a) Annual Certificate of balances (C.P.W.A.-91).
- (b) Stores and Stock Accounts as per Annexure-B duly completed.
- (c) Questionnaire on maintenance of tolls and plants Accounts and Physical Verification report there on as per Annexure-A ti this para.

The last date of submission of the returns of the Divisions is 30th June. In the case of Divisions rendering accounts to the Finance Adviser and Chief Accounts Officers, the last date of submission of the returns is 20th June, so as to enable them to consolidate and transmit the return of this office after necessary check by 30th June at the latest. A Register of shortages and discrepancies as per Annexure-B should be maintained with a view to keep an effective watch on action taken by the Executive on the items reported while conducting physical verification of Stock materials/Machinery Equipment by Stores Verification Party or by the Departmental Officers. The maintenance of such register would also facilitate review of upto date position including items reported in the past years. All WAC Sections therefore maintain the Register with necessary details and submit the same to the Branch Officer concerned on 15th of every month indicating upto date position in respect of each of the items mentioned therein.

(Circular No. WM-29-DA-4612 dated 1-12-1976).

NOTE: Form 91 and Stores and Stock Accounts will be received initially in WM Section and sent within a week of their receipt to respective WAC Sections for verification after keeping a note in the Central Register to be maintained for the purpose. So far as Deposit including Cash Settlement Suspense Accounts balance are concerned necessary verification will be done by WAC-II Section

12.12 WORK LOAD NORMS OF VARIOUS DIVISIONS :

Composition of Circles under works, Irrigation, Energy, Rural Development and Urban Development etc.

(A) The following yardsticks have been prescribed for determining the work load norms in the Division from time to time. The work load norm will include the sum total of

- (a) Allotment available for original works.
- (b) Repair grants.
- (c) Average expenditure of preceding three years in respect of Deposit works.
- (d) 75% of the average expenditure during the preceding three years in respect of restoration works.

NOTE (1) The average expenditure during preceding three years on repair works minus the average expenditure during this period on work charged staff shall first be calculated and then be multiplied by three, To this amount one and half times the average expenditure on work charged staff should be added.

(2) The maintenance and repair grants received for Irrigation works should be excluded while determining the work load.

(B) The following constitutes norms for yearly work load of different divisions.

- | | | |
|-------|---|---------------|
| (i) | R&B Division | Rs. 1.20 lakh |
| (ii) | N.H. and Project Divisions | --do-- |
| (iii) | Irrigation Divisions including irrigation maintenance Divisions | --do-- |
| (iv) | Minor Irrigation Divisions | --do-- |
| (v) | P.H.Engineering Divisions | Rs. 85 lakh |
| (vi) | G.P.H.Divisions | Rs. 30 lakh |
| (vii) | G.E.D. Division | Rs. 30 lakh |

- (viii) Mechanical N.H. Divisions on the basis of cost of machinery and equipment Rs.1.80 lakh
- (ix) Investigation Divisions
 - (a) (Under R&B, N.H, P.H) Rs. 1.50 lakh
 - (b) Under Irrigation and Electrical On non-yardstick basis.

NOTE : (1) The estimated cost of the project and the period during which the investigation is to be completed will form the basis of determining the work load norm of the Investigation Division.

(2) In case of Project works with concentrated work load the Divisions can handle work load in excess of norms as fixed above.

(x) Arbitration and Claim Cases :

One division each for Works Department, Irrigation and Power Department and half a division each for Rural Development and Urban Development on non-yardstick basis.

(xi) The number of divisions determined on the basis of work load norms fixed for different department be increased by 5 accounts in respect of each organisation under the respective administrative department to attend to multifarious miscellaneous works.

(xii) The total expenditure under entertainment of staff will be such the overall establishment expenditure from the level of division office to the level of circle office, Chief Engineer office and designed organisation within the prescribed pro rata percentage of works outlay as worked out from time to time.

(C) **Creation of Circle :**

A circle may normally comprise of four to six divisions.

(D) Creation of post of Chief Engineer :.

There may be normally one Chief Engineer for each branch of Engineering as its functional head and he may be assisted by such number of Additional Chief Engineer's depending on the work load.

(E) Composition of Division :

Normally one Divisions may comprise of four Sub-Divisions and a sub-divisions will comprise four sections.

NOTE :The work load norms should be reviewed quarterly or at such times as may be decided by the Government to effect the revision of yardstick.

(Government of Orissa, Works Department Letter No. IE-60/76-14072 dated 12-5-1976 and IE-102/78-18157 dated 16-6-1978 (Dy0WM-1-461) addressed to Secretary, Irrigation and Power Rural Development/Urban Development and Government of Orissa, Works Department Letter No. IE-6181-5114 dated 25-2-1981 and IE-6181-24326 dated 30-10-1981).

12.13 Fixation of yardstick for creation of various categories of posts under “Regular Work-charged Establishment” of P.W.D. has been appealed vide appendix No-V.

12.14 ARCHAEOLOGICAL WORK ;

(i) The archaeological works are divided into two distinct groups for which separate lists as embodied in Appendix No-VI to this chapter are maintained.

The monuments which have been declare to be protected under the Ancient Monuments Preservation Act, 1904 are maintained from Central Revenues. Those possessing Historical or Archaeological interest, which have not been declared as protected and are borne on the books of the Public Works Department, are maintained from the revenue of the State.

(ii) Approach Roads :

The cost of providing and maintaining approach roads to ancient monuments under the Ancient Monuments Preservation Act, 1904 should be a charge of the State.

(G.I.Department of E & H No. 124, dated 6th April,1922).

(iii) Administrative Approval :

When estimates for conservation of Ancient Monuments have been countersigned by the Archaeological Superintendent (or where necessary by the Director General of Archaeology of India) Administrative Approval to them may be given by the State Government on behalf of Government of India.

12.15 Military Engineering Service Works, Indian Air Force Works etc.

These works are entrusted to the State P.W. Division for execution as standing arrangement vide para 22.4.6(a) of C.P.W.A. Code.

NOTE:The Accountant General acts only as a sub Accounts Officer of the Defence Accounts Officer or any other Departmental Accounts Officer.

The statement of expenditure for the certificate of Audit by A.G.(Audit) in Form No. M.S.O.(Technical) 113-A as contemplated in para 690 of M.S.O.(Technical) Volume-I will be sent by WAC-I Section, after collection from WAC Section concerned (i.e., V to VIII) alongwith Form S.Y.22 to the Account Current Section for onward transmission of the monthly outward settlement Account supported by the statement certificate of Audit. The voucher in respect of th charges will, however, be retained in the monthly Account code.

(Based on C & A.G.'s Letter No. 2426-Tech.Admn-I-211-66 dated 25-12-1967 Copy received with M.O.Letter No. TM-I-77-1475 dated 4-11-1967 (Dy-WM-24-14-4654 and No. 1039-I-Admn-II/49-70 dated 12-6-1970 copy received with M.O. No.TM-I-77-630 dated 7-7-1970 (Dy. WM-24-14-2114) Arts.135 and 159 of Account Code volume-IV (as amended by C.S. No. 656 dated 10-10-1971).

12.16 WATCH OF RECEIPT OF DOCUMENTS SENT TO POLICE AND OTHER AUTHORITIES :

Vouchers and other documents requisitioned by police, S.P.E., Anti-Corruption Department, Vigilance Commission and Law Courts sho7ld invariably be produced by Audit to concerned authorities.

The C & A.G. has emphasised that suitable steps should be taken to ensue observance of a proper system of filling of voucher/documents as prescribed in para 100 of M.S.O.(Admn.) Volume-I, when any requisitioned vouchers is found missing, a thorough investigation should be conducted with a view to seeing whether a malafides are involved. The responsibility for loss should also be fixed.

Consequent on issue of orders by C & A.G. for maintenance of a consolidated Register the prescribed form to ensure uniformity for watching supply of requisitioned documents the consolidated register in form No.30 of this manual should be maintained by the Liason Officer as well as the R.A.Os and all concerned Sections, setting apart separate folios for different requisitioning authorities. Registers maintained by the Liason Officer and section would be submitted to the Deputy Accountant General(works Accounts) on 5th of each month through respective Branch Officer. The register maintained by the Liason Officer should also be submitted to the Accountant General during his periodical visit to this office. The registers maintained in offices of Resident Audit Officers should be reviewed by him 5th of each month.

The half-year verification of the existence of the Photostat copies of the vouchers etc. sent to police and other authorities should be conducted by the Liason Officer on 15th April and 15th October each year. Th O.E Section should arrange to get this verification done and get a suitable certificate to that effect recorded in the Register.

NOTE:(1) The Branch Officer in charge of O.E Section shall function as

Liason Officer in so far as the Puri Branch is concerned.

(2) The requisitions for vouchers/documents from police and other authorities shall initially be received in the O.E.Section and the concerned section/office asked to obtain the orders of the Accountant General in respect of the documents required for production. Thereafter the document will be called for form the section concerned. Before transmission of documents to the concerned authorities Photostat copies thereof will have to be kept with the Liason Officer.

(3) Summons received from a court of law for production of documents/vouchers should invariably be received direct by the concerned Sections and disposed of in the light of the above instruction by that section. If the original documents/vouchers are retained by th4e court pending finalization of the case the Photostat copies of documents including vouchers will have to be transferred to the Liason Officer together with relevant details for safe/custody and pursuit (both by the Liason Officer and the concerned section).

(3) Regarding claiming privilege for production of documents see para 96 of M.S.O.(Admn.) Vol-I corrected by C.S.No. 6 dated March,1971.

ANNEXURE-A

QUESTIONNAIRE

Stores and Stock Accounts for the year _____

Head of Account under which stock transactions are operated :

1. Sub headwise balance in the following proforma:

Sl.No	Sub head	Opening Balance	Receipt	Issue	Closing Balance	Reserve Sanctioned Amount	Stock Limit Governmen t letter No & Date	Remarks
1	2	3	4	5	6	7	8	9

- NOTE:(a) The Division where stocks are not maintained sub-head-wise, total amount only should be furnished indicating reason for not maintaining sub-head-wise account .
- (b) In case where the opening balance or closing balance is a minus figure, the reasons for such minus balance should be furnished indicating number of items for which balances are minus and the name of the month from which minus balance is persisting.
- (c) Whether the expenditure on storage charges is shown distinctly under the detailed head "Storage subordinate to concerned P.W.Major/Minor head of Account and adjustment carried out to reduce the charges to nil as per the prescribed Accounting Procedure (C.S.59 to para 7.2.23 C.P.W.A Code). If not why ?
- (d) Reason for not opening the sub-head Handling charges or leaving balance under this sub-head in contravention of para 7.2.24(C.S.63) of C.P.W.A Code should be furnished.
2. A Statement showing the month-wise details of receipt and issue (not sub-head-wise) during the year.....should be furnished in duplicate. It should be ensured that total figures of receipts and issues under item 1 above tally with the total of the details of receipts and issues required here.

QUESTIONNAIRE ON 'STOCK'

1. Whether the Issue Rates of various articles were fixed at the beginning of the year (vide para 7.2.21 of C.P.W.A Code). If not, when Issue Rates were last fixed and reasons for not fixing the same at the beginning of the year.
2. Whether Stock Account is maintained according to new procedure. If the account is not maintained accordingly the reasons thereof.
3. Whether Stock Account is maintained according to old procedure, it may be maintained, if the stock register for half year ending 31st March has been completed and reviewed by the Executive Engineer. If not, the reasons for the arrears for the arrears in closing of Stock Register indicating the half year ending to which it relates may be stated.
4. Whether the physical Verification of Stores have been conducted by the Sub-Divisional Officer/Executive Engineer/Stores Verification Party, if so :
 - (a) Agency employed for such verification and revaluation and the dates on which stock verification was stated and completed. The particular year to which the verification relates and the designation of the officer may please be clearly indicated.

- (b) Results of verification and revaluation i.e., Profit and Loss and how and where it was adjusted.
 - (c) If the value of Stores found short or excess has been adjusted as required under para 7.2.37 of C.P.W.A Code.
 - (d) In case, where shortages, discrepancies and losses in value of Stock were notices detailed break up under these categories should be furnished in each indicating steps taken to get the loses regularised.
5. A list of unserviceable, obsolete stores with year of their purchase and value.

Signature of
Divisional Accountant

Signature of
Executive Engineer

MACHINERIES AND EQUIPMENTS

1. Whether the new procedure has been followed in maintaining the Machineries and Equipment Accounts, if not the reasons thereof.
2. Whether the Machineries and Equipment Ledger has been closed for the period ending September. If not the reasons for arrears indicating the year from which the Ledger has not been closed.
3. Whether Physical Verification of Machineries and Equipment has been conducted by the Sub-Divisional Officer/Executive Engineer/Stores Verification Party during April to March, Agency employed for such verification and the dates on which verification of tolls and Plants was started and completed. The particular year to which verification relate, the designation of the officer.
4. Rules of verification and whether surplus or deficiencies were adjusted as per para 7.3.17 of C.P.W.aA.Code.
5. (a) Whether capital and Depreciation Accounts of all Special Machinery and Equipments have been maintained as per Government of Orissa, Works Department Letter No.17984 dated 28-5-1962. If not, why ?
(b) What are the number of Machinery and Equipments maintained by your Division ?

6. Whether Depreciation charges of all Special Machineries and Equipments to end of March have been worked out and allocated to works/sub-head concerned. If not Why ?
7. Whether operational and maintenance charges of Machineries and Equipments (Special) of the year ending March.....have been apportioned as per rules. If not Why ?

Signature of
Divisional Accountant

Signature of
Executive Engineer
(Divisional Officer)

ANNEXURE –B

(Para 15.27)

Proforma indicating lines on which information is to be collected for compilation of Annual Review :

General:

- | | | |
|----|---|----|
| 1. | No. of Divisions under each wing at the close of the year | WM |
| | Section | |
| 2. | No. of Divisions newly opened and abolished during the year | WM |
| | Section | |

Defects in Monthly Accounts:

- | | | | |
|------|---|--|--------|
| 1. | Delay in submission of monthly accounts | | |
| | Name of Division | No of occasions Accounts received late | V.L.C |
| 1 | Form-51 | | |
| | Divisions not sending | Name of Divisions | WAC-II |
| | the schedule by the | habitually late in | |
| | end of the year indicating | submission and No. of | |
| | the months wanting | Occasions | |
| 3. | Cases of frequent misclassification in Accounts | V.L.C. | |
| | (Name of Divisions/No. of Cases) | | |
| 4. | Inadequate details found in schedule of work expenditure: | V.L.C. & CASS | |
| 5. | (a) No. of vouchers not received with Accounts | ----do---- | |
| | Name of Division Numbers Amount | | |
| | (b) List of vouchers wanting at end of the year: | ----do---- | |
| 6. | Schedule of Deposit Works | | |
| (i) | Divisions not submitting at all | V.L.C. & CASS | |
| (ii) | No of occasions received late | ----do---- | |
| 7. | <u>C.S.S Accounts:</u> | | |
| | Debits outstanding at the end of the yea(Division wise) | WAC-II | |
| 8. | <u>Stock :</u> | | |
| | Minus balances under stock at th close of the year . | --do— | |

III Irregular maintenance or non- maintenance of Important registers and

Accounts Records:

1. Cash Book and Impressed Accounts Major defects pointed out with name of division Vetting/R.A.O
2. Register of works and works abstracts --do-- --do--
3. Materials at site Account --do-- --do--
4. Stock Account --do-- --do--
5. T&P Account
 - (i) Important defects --do-- --do--
 - (ii) Non-submission of special T&P return --do-- --do--
6. Other miscellaneous registers like :
 - (a) Register of Land & Buildings --do-- --do--
 - (b) Register of sanction to fixed charges --do-- --do--
 - (c) Log Books of vehicles --do-- --do--
 - (d) Revenue Registers --do-- --do--
7. Non-maintenance of Registers --do-- --do--
8. Non-preparation of annual proforma accounts by the divisions and non-submission to audit in respect of divisions operating “Workshop suspense” and manufacture Accounts. CASS/R.A.O

IV. Contracts and Tenders :

1. Works done on supplies made without calling for tenders/quotations. Vetting Section/R.A.O.

- 、
2. Irregularities in calling for tenders such as --do--
Insufficient time allowed for submission of tenders etc.
 3. Irregularities in acceptance of tenders such as rejection --do--
Of the lowest without proper justification.
 4. Splitting up of works to avoid sanction of proper authority --do—
 5. Starting of works before execution of agreement --do—
 6. Irregularities in execution of agreement indicating --do—
omissions, existence of vague conditions, ambiguous class etc.
 7. Irregularities in getting the work executed such as extension--do—
of time without justification post facto extension etc.
 8. Admission of claim cases of contractors due to --do—
non-observations of code rules and procedural
defects or otherwise.
9. Arbitration Cases :
- (i) Name of Division
CASS/Vetting/R.A.O.
 - (ii) Name of the Contractor --do—
 - (iii) Agreement Number --do—
 - (iv) Amount under dispute --do—
10. Non-receipt of contact documents in audit. CASS/R.A.O
 11. Irregular refund of security deposit Vetting/CASS Sections
 12. Defective maintenance of contractor's Vetting/R.A.O.
Ledger-important defects pointed out.
 13. Deposit works executed without getting CASS/Vetting/R.A.O
deposit amount or in excess of the amount deposited
 14. Test check of measurement and review of Vetting/R.A.O
measurement books not done.
 15. Rates allowed in excess of schedules of rates CASS/Vetting/R.A.O.
without sanction of higher authority.

- | | | |
|-------------------------------|---|----------------------|
| 16. | Payments inordinately delayed | --do— |
| 17. | Non-recovery or less recovery of security deposits from Running Accounts Bills. | --do— |
| <u>MISCELLANEOUS :</u> | | |
| 1. | Heavy Cash Balance | V.L.C. |
| 2. | Non-production of records to Inspection Parties | Vetting/R.A.O. |
| 3. | Security deposit not taken from subordinates handling Cash/stock | --do— |
| 4. | Local purchase of stock in excess of limit. | CASS/Vetting/R.A.O. |
| 5. | Comments, if any, challenging continuance of division without adequate work load/expenditure with full particulars. | --do— |
| 6. | Payments not covered by adequate sanctions | --do— |
| 7. | Over payments and short recoveries. | --do— |
| 8. | Non-revision of schedule of Rates. | --do— |
| 9. | Outstanding balances at the end of the year under Head-I, Head-II and III(b) and T.D. against each Division | WAC-II |
| 10. | Outstanding balances at the end of the year under purchase, in respect of each Division. | CASS/R.A.O. Sections |
| 11. | Amount of revenue outstanding at the end of the year | Vetting/R.A.O. |
| 12. | Cases of delay in audit of land acquisition payments | CASS/R.A.O |
| 13. | Encashment of cheques drawn in previous year. | WAC-II |
| 14. | Avoidable/Irregular/Infrastructurous expenditure not included in Audit. | Vetting/R.A.O. |
| 15. | Other important and interesting cases. | --do— |

Sr. Accounts Officer
W.M. Section

ANNEXURE –B
(Para 15.19)

Name of Division	Details of materials found short to date	Amount with item No.	Period of Physical verification	Authority conducting Verification (i.e, Physical verification party or Departmental Officers)	Details of shortage and discrepancies noticed due to		Reference to para of I.R in which reported/schedule or voucher No.. and date in which detected	Reference to para and year of C & A.G's report in which the irregularity has been included	Action taken by the executive to regularize the shortages and discrepancies	Up-to -date and latest position	Remarks		
(1)	(2)	(3)	(4)	(5)	Physical verification	Other factors						(6)	(7)

ANNEXURE-C

(Para 12.07)

Heads Remittance : Head-I Remittances, Head-II Cheques, III(B) Items adjustable by P.W.D., T.D (P.W.Deposit)

Cash Suspense Settlement

Year.....

First Periodical Report

Head of Account	Outstanding Balances upto end of March(Final)	Outstanding Items	Clearance during period From April to July	Closing Balance			
			Amount	Item	percentage	Amount	Item
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Second Periodical Report:

Head of Account	Opening Balance		Clearance from August to November		Closing Balance	
	Amount	Item	Amount	Item	Amount	Item
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Third Periodical Report:

Head of Account	Opening Balance		Clearance from August to November		Closing Balance	
	Amount	Item	Amount	Item	Amount	Item
(1)	(2)	(3)	(4)	(5)	(6)	(7)

APPENDIX-I
(Vide Para 1.03)

Standard rates of work for W.M & Works Accounts Section:

The average quantum of work for the purpose of determining the staff requirement should be arrived at on the basis of the Statistics for the whole year from April to March.

Standard rate of work for calculating staff requirement of W.M.Section:

- | | | |
|----|---------------|--|
| 1. | Minimum Staff | 4 Accountants
1 Divisional Accountant |
| | i) | Administration of Divisional
Divisional
Accountants Cadre |
| | | 1 Accountant for every 75
Accountants. |
| | ii) | Co-ordination work including preparation of Annual review of on working of
P.W.Divisions, other periodical returns and reports, consolidation of arrear
reports, review of Important Registers of WAC Section. Periodical Returns to
Government of India, State Government etc., Examination of cases referred to
WM and all other items of work relating to Accounts and dealing with the
General question orders relating to P.W Divisions – 1 Divisional Accountant. |

Standard rates for WAC Section:

- | | | |
|----|---|---------------------------|
| 1. | Preliminary check of Monthly Accounts and
Schedules and dockets. | 360 minutes per account |
| 2. | Work bills posting in the registers | 2 minutes per voucher |
| 3. | For all works relating to receipt of land
award statements their noting in the land
charges registers, completion and submission
of land award statements to the Revenue
authority of the Government etc. | 15 minutes each statement |
| 4. | For posting of Land Acquisition Vouchers in
the registration of land charges and checking
with reference to land award statements. | 2 minutes per voucher |

5.	Voucher requiring note in Part-II of works register.	8 minutes per item
6.	Compilation consolidation of Accounts	5 hour 15 minutes
7.	Broadsheets other than those provided under 8 below.	5 hour 15 minutes
8.	Broad-sheet-III-other remittances:	
	(a) Items adjustable by Civil	15 minutes for original item.
	(b) Items adjustable by PWD original item responding item	4 minutes per item
	(c) Transfer between P.W officer Original item responding items.	2 minutes per item
9.	Idle time	5% on 6 to 8 above.
10.	Work relating to Accounting formerly done in WAC Section and transferred to WM and afterwards to WAC-I under orders conveyed in CAG's Lr.No.2806 Admn.-I/8 Codes-61/Vol-II dated 18.11.63.	0.5 Acctt.
11.	Periodical returns to Government of India State Government etc. and reconciliation of departmental figures with A.G(A&E) figures.	1 Acctt.
12.	All other items of work relating to Accounts	1 Acctt.

Use of work Load input Forms and Activity Codes Nos. for Staff Proposals:

The work of finalization of staff proposals has been simplified. The work load input in respect of groups/sections indicated below for which clearly defined work standards/Norms prescribed have been computerized with a view to reduce unnecessary clerical and calculation works.

Now it is required to give the work load in terms of monthly average number of Bills/Vouchers etc. dealt with during April to March (excluding March Final and Supplementary Accounts) of the proceeding financial year, numbers of Sections, Broad-sheets etc.

The time required for March (Final) and Supplementary Accounts, correspondence and idle time where necessary will be allowed by the computer itself.

Two forms in the specimen proforma duly filled may be sent to the Headquarters.

Works Accounts Section

- (i) For Activity Codes Nos. 107101 to 107102
- (ii) For Activity Code Nos. 107103 to 107106 and 107108

Total number of Division may be give in work load column.
Monthly average number Vouchers/Bills etc. dealt with during May, July, January, February and March in the Financial year may give in Workload Column against each activity code and activity description.

- (iii) For Activity Code No. 107107

Number of sections may be give in workload column.

Works Miscellaneous

- (i) For Activity Code No. 10800
- (ii) For Activity Code No. 100101
- (iii) For Activity Code No. 108102
- (iv) For Activity Code No. 108103

Optimum size of the Section may be given in work load column.
No important is required the staff will be allowed by comparted itself.
Number of Divisional Accountant under the Administrative control of the Accountant General may please be given under the work load column.
Total number of Divisions may be given in work load column.

- (v) For Activity Code No. 108104 to 108108

Monthly average number of items etc. dealt with in the financial year may please be give in work load column.

Specimen Form for Staff Proposal

WAC Section – 10700

	<u>Item of work</u>	<u>Code No.</u>	<u>Work Load</u>
I.	(A) Preliminary check of monthly Accounts.	107101	Total number of Divisions may be given.
	(B) Preliminary check of March (F) Accounts	107102	

	<u>Item of work</u>	<u>Code No.</u>	<u>Work Load</u>
II.	(A) Vouchers requiring note in Part-II of Works Register	107103	Monthly average number of vouchers/bills etc. dealt with during the year may be given against each activity
	(B) Other Vouchers	107104	code and activity description.
III.	Posting of individual works from Schedule of works expenditure in Part-I Works Register.	107105	
IV.	Land award statement	107106	
V.	Appropriation Audit	107107	Number of sections may be given.
VI.	Posting of land acquisition vouchers in the land award statement and Register of land charges and checking with reference to land award statement.	107108	Monthly average number of of vouchers/bills etc. dealt with during the year may be given.

APPENDIX - II

(Vide Para 1-10(A))

CALENDAR OF RETURNS :

W.M.Section

<u>Sl.No.</u>	<u>Name of Return</u>	<u>To Whom Due</u>	<u>When Due</u>
<u>Bi-weekly:</u>			
1.	Inward Diary (D.O, Telegram, Express & U.O)	Branch Officer	Monday/Thursday
2.	Reminder Register	-do-	-do-

Weekly:

- | | | | |
|----|------------------------------------|------|--------|
| 1. | Inward Diary (ordinary) | -do- | Monday |
| 2. | Other Section Register | -do- | -do- |
| 3. | Inward Diary (G.I., C.A.G Letters) | -do- | -do- |
| 4. | Calender of Returns | -do- | -do- |
| 5. | Diary review notes of IAD | -do- | -do- |

Fortnightly:

- | | | | |
|----|--|--------|---------|
| 1. | Abstract of outstanding letters from the Diary Register. | Sr.DAG | Tuesday |
|----|--|--------|---------|

Monthly:

- | | | | |
|----|--|----------------|------------------------|
| 1. | Register of pending cases | Branch Officer | 1 st Monday |
| 2. | Register to watch the receipt of documents sent to police and other. | -do- | -do- |
| 3. | Dictionary of references | TM through WME | 5 th |
| 4. | A.A.O's Note Book | Branch Officer | 3 rd |
| 5. | Accountant's Note Book | S.O/A.A.O | 3 rd |
| 6. | Monthly Progress Report | Sr.D.A.G | 5 th |
| 7. | Monthly Progress Report(Consolidated) | WME | 5 th |
| 8. | C.L. & R.H Account alongwith Attendance Register. | Branch Officer | 5 th |

9.	Calender of Return	-do-	5 th
10.	Register of Cases	-do-	10 th
11.	Outward Register	-do-	10 th
12.	Dead Stock Register	-do-	10 th
13.	Register of loss and theft	-do-	10 th
14.	Register of volume of work due	-do-	15 th
15.	Review of T.Es.	Sr.D.A.G	20 th of the 2 nd following month to which it relates
16.	Requisition of Form and Stationary	Record	25 th
17.	Register of duty list	Branch Officer	25 th
18.	Issue of correction to work Accounts Manual.	-do-	25 th
19.	Verification of Book in Sectional Library	A.A.O/S.O	3 rd
20.	Register of watch against recurrence of defects pointed out by the Director of Inspection.	Branch Officer	Last Working Day
21.	Collection of Information regarding Officers granted extension of service or re-employed.	B.O/M.O	28 th
22.	Submission of certificate to the effect that all the books in the Sectional Library are kept in complete and upto date.	WME	5 th
23.	Speedy settlement of complaints on personal claims.	M.O under Intimation to WME	3 rd
24.	Register of Good work and bad work of staff.	Branch Officer	5 th
25.	Position of Civil suits filed by the Government servant	Administration	20 th of the following month
26.	Report on action taken on IAD Report	IAD	15 th of the following month.
27.	Absentee Statement	O.E	25 th
28.	Register of Insufficient/Irregular Sanction.	Branch Officer	3 rd
29.	Register of Abandonment of claim	-do-	20 th

and Remission of Revenue.

Quarterly:

1.	General Note Book	Branch Officer	3 rd of March, June, Sept and Dec.
2.	Quarterly arrear report of C.A.G. (Consolidated for WAC)	M.O	5 th of April, July, Oct. & January
3.	Register for watching receipt issues C.Bs of Sectional Library.	B.O	15 th April, July, Oct. & January
4.	Transit Register	B.O	-do-
5.	Register of defects pointed by D.I	B.O	1 st Jan., April, July & Oct.
6.	Dead Stock Register	B.O	15 th of Jan., April, July & Oct.
7.	Transmission of records to old record	record through BO	30 th June, Sept., 31 st Dec. & March
8.	Report of Missing Books if any with value.	TM (through WME)	7 th April/July/ Oct./January
9.	Quarterly statement showing particulars of Government servant whose presumption has been made in favour of Government servants because of incomplete and in-proper maintenance of service record.	M.O	15 th Jan/April/ July/October
10.	Quarterly report of arbitration cases.	Sr.DAG	15 th May/August/ November/February
11.	Register of Duty list.		
12.	Quarterly report of voluntary retirement of 20 years.	C&AG	5 th January/April/ July/October
13.	Quarterly report in respect of pensioners to whom provisional pension has been sanctioned only and final pension not authorised.	M.O	10 th January/April/ July/October

14.	Submission of materials for Quarterly Audit Bulletin.	WME	25 th Dec./March June/September
15.	Register of Good work and Bad work	Sr.DAG	5 th April/July/ October/January
16.	Register of Insufficient/Irregular Sanction	Sr.DAG	5 th April/July October/January
17.	Submission of Register of Registers	B.O	1 st Monday of January/April/ July/October
18.	Special C.L. Register	B.O	5 th January/April July/October
19.	Casualty Report of Non-Gazetted statement IA&AD, Settlement of Division DAO.	WME	1 st April/July/ October/January
20.	Certificate for destruction of Old records	Record	22 nd January/September/ December/March
21.	Quarterly submission of the report about the state of work of persons permitted to join the night college, Puri & Bhubaneswar.	WME	15 th of June/September/ December/March
22.	Quarterly review of suitability of Govt. servants for retention in service beyond the age of 55 years and submission of report thereon.	Administration Section	August/November/ February/May

Half-yearly:

1.	Proposal for D.A Grade Examination	A.G	15 th April/Oct.
2.	Grant of Special C.L for natural calamities	C&AG	5 th July & Jan.
3.	Report of missing library book	WME	15 th April & Oct.
4.	Fixation of seniority of DAO after announcement of DA Grade Examination result.	Sr.DAG	Jan/July
5.	Review of reports on preservation of old records.	WME	1 st July & Feb.

- | | | | |
|-----|--|-----------------|-------------------------------|
| 6. | Register of Dictionary of References.
March | T.M through WME | 1 st of Sept. & |
| 7. | Half-yearly statement of D.As/DAOs
October

on deputation within and outside
IA&AD to C&AG. | C&AG | 30 th April & |
| 8. | Acceptance of certificate in lieu of lost
vouchers on payees receipt by Accounts Officer. | SR.DAG | 20 th June & Dec. |
| 9. | Retention of staff in the same AG seat/
section for more than prescribed period. | A.G | 20 th May & Nov. |
| 10. | Expeditious disposal of pension cases. A
list of all officers who will retire on
superannuation within 12 to 18 months
will be sent to Main Office for comple-
tion of records required. (Headquarters
letter No.414/NGE/I of Jan. 1978). | Administration | 31 st Jan. & July |
| 11. | Half yearly statement showing particu-
lars of Govt. servants (i.e DA/DAO in
Whose case final pension was not
determined within 6 months of
retirement. | C&AG | 15 th Jan. & July. |

Annual Items:

- | | | | |
|----|---|-------------|------------------------------|
| 1. | Statistics regarding volume of work
done in Accounts Office. | TM | 10 th August |
| 2. | Calling for information regarding
creation of new Divisions and
abolition of existing divisions during
the coming financial year. | All C.Es | 1 st week of Dec. |
| 3. | Preparation and finalisation of staff case
(consolidation of all WAC Sections)
(Due to C&AG by 25 th July and
Main Office by 8 th July). | A.G(Admn.) | 5 th July |
| 4. | Annual review of working of P.W | State Govt. | 31 st October |

	Divisions.		
5.	Total membership of Divisional Accountant's Association, list of office bearers, constitution of Divisional Accountants Association with upto date amendments audited statement of Accounts.	A.G(O)	1 st July
6.	Cases of unpercessions of Scheduled Caste and Scheduled Tribes in posts filled by promotion.	-do-	5 th March
7.	Annual statement regarding representation` of scheduled castes/scheduled tribes.	C&AG	10 th March
8.	Selection of dates & examiners for Divisional Accountant Grade Examinations.	AG	Middle of year

WAC-I & III SECTION

Bi-Weekly:

1.	Register of Reminder	Branch Officer	Monday/Thursday
2.	Register of Telegram/Express/D.O.	-do-	-do-

Weekly:

1.	Register of Inward diary letters	-do-	Monday
2.	Register of other section diary letters.	-do-	-do-
3.	Register of G.I & C&AG letters	-do-	-do-
4.	Register of Contingency Fund	-do-	-do-
5.	Register of Calender of Returns.	-do-	-do-
6.	Diary of Review notes of IAD	-do-	-do-

Fortnightly:

1.	Abstract of outstanding letters from the Diary Registers.	SR.DAG	Alternative Week
----	---	--------	------------------

Monthly:

1.	Register of pending cases	Branch Officer	1 st Monday
2.	Register of statistics for volume of work done.	B.O	15th
3.	Accountant's Note Book	S.O/A.A.O	3 rd

4.	Calender of Returns	Sr.DAG	5 th
5.	S.O/AAO's Note Book	Branch Officer	3 rd
6.	Monthly Progress Register	Sr.D.A.G	5 th
7.	Communication of actual to all controlling officers.	All C.Os	29 th
8.	Requisition of Formal Stationary	Record	25 th
9.	Register of watching final passing of Accounts	B.O	25 th
10.	Register of watching the verification of acceptance of actuals by personal contact.	TM/WM	10 th /12 th
11.	Transmission of GPF Schedules & Vouchers.	MO	20 th
12.	Transfer entry Register with certificate of inclusion in accounts (Centre & State)	BO	Last working day of the month
13.	Periodical adjustment Register	BO	
14.	Closing of C.L. & R.H Account	B O	
15.	Reconciliation discrepancy in Accounts		
16.	Statement showing progress of communication & acceptance of actuals by controlling officer.	TM	12 th
17.	Register of duty list	B O	10 th
18.	Outward Register	B.O	10 th
19.	The detailed compilation sheet under each major head of account.	CA Cell	5 th of 2 nd following month.
20.	Submission of statement of item adjusted under D.A.A.		
21.	Furnishing of certificate on the last day of the month following, about the despatch of all couchers details etc. to main office for Debit/Credits passed on the other circle.	Sr.DAG	Last working day
22.	Register of Good/bad work	Branch Officer	5 th
23.	Consolidated report of outstanding IAD paras.	WM	5 th
24.	Diary Register of preliminary test audit	Sr.DA	1 st Monday of

	reports of IAD.		each month
25.	Providing accuracy of suspense figure in checking the Major Head wise figures of Works/Accounts Registers with the consolidated Abstract figures.	BO	10 th of the 2 nd
26.	Contingency Fund Register	B.P	5 th
27.	Personal Appraisal Report Regarding action taken on Internal test Audit Report	W.M	5 th of the following
28.	Section wise statement of the staff for every month to WME in triplicate.	WME	-do-
29.	Maintenance of Register of Cash Balance	BO	-do-
30.	Abstract of the Register of Statistics	IAD	16 th
31.	Review of Transfer Entries	B.A.G	20 th of the following month
32.	Annual Adujustment Register	B.O	30 th
33.	Dead Stock Register	B.O	5 th
34.	egister	B.O	5th
<u>Quarterly I</u>			
1.	General	B.O	3 rd of March/June Sept and December
2.	Report on the sta in the section	B.O	-do-
3.	Transit Register	B.O	15 th April/July/ Oct./Jan.
4.	Register of Cash Balance	Sr.DAG	-do-
5.	Review report on last attendance	WME	-do-
6.	Quarterly verification of Major Head totalling with abstract of Book Section	Book	1 st of June/Sept./ Dec./March
7.	Contingency Fund Register	SR.DAG	20 th of May/Aug/ Nov./Feb.
8.	Register of Good/Bad works	Sr.DAG	5 th April/July/ October/January
9.	Delay in reconciliations of Departmental accounts with those in Accounts Office.	Book	-do-

10.	Cases of delay of submission of monthly accounts by Public Works Divisions.	Book	-do-
11.	Material for including in the Quarterly Audit Bulletin in accordance with Instruction contained in Para3-Add-D.O. (A.G) No.-1738-167-64 dated 15.9.64 bases on OOA-5046 dated 24.7.65.	WME	25 th Dec./Sept./ June/March.
12.	Quarterly report on the communication of actuals and reconciliations figures of expenditure in the office of Accountant General (A&E) (in the form prescribed Vide OOA-3302 dated 10.12.60).		-do-
13.	Register of Dead Stock	B.O	15 th of Jan./April July & Oct.
14.	Duty list	Sr.DAG	15 th of Feb./May August/November
15.	Certificate of destruction of old records January/September/	Record	22 nd December/March
16.	Register of Library Books	Sr.DAG	-do-
17.	Report of missing books	M.O.(T.M.)	7 th April/July/ Oct./January
18.	Transmission of Records	Record through BO	30 th June/Sept. 31 st December/March
19.	Accountants Note Book	B.O	-do-
<u>Half-yearly:</u>			
1.	Digest of important and interesting	TM through WME	1 st April/Oct.
2.	Half-yearly review of consolidated Abstract of WAC-I and WAC-III	Sr.DAG	-do-
3.	Half-yearly report of Missing Library Books.	WME	15 th April/Oct.
4.	Review of consolidated abstract (WAC-III by WAC-I & WAC-I by WAC-III).	S.O/AAO	-do-

- | | | | |
|----|---|-----|----------------------------------|
| 5. | Review report on the preservation of old records. | WME | 1 st July & Feb. |
| 6. | Dictionary of References. | WME | 1 st of Sept. & March |
| 7. | Verification of M.S.O(T) issued | TM | 20 th April/Oct. |

Annual :

- | | | | |
|-----|---|--|-------------------------|
| 1. | Certificate in respect of verification of list of Controlling Officers noted in the fly-leaf of Abstract. | A.A | 1 st May |
| 2. | Transfer Entry for incorporating in March(F) accounts and supplementary. | Book | 5 th July |
| 3. | Belated Transfer Entries | -do- | -do- |
| 4. | Certificate of review of the compilation of consolidated abstract and other Registers in all respect. | AA | 20 th June |
| 5. | Statement of suspense transaction of P.W Irrigation capital construction(Electrical, R.E.O Scheme). | AA | 1 st Sept. |
| 6. | Statistics of the Register of work done | M.O through WM | 10 th August |
| 7. | Printing of consolidated Abstract. | Manager, G.I.
Press through
W.M.E. | 31 st Oct. |
| 8. | Report of Transfer Entries made in March (F) Supplementary accounts. | | |
| 9. | Date of closing of March (S) accounts submission of T.Es to Book Section. | Book | As and when prescribed. |
| 10. | Change of classification for the accuracy of Budget. | AA | 1 st June |
| 11. | Change of classification of expenditure from charged to voted & vice-versa. | AA | 1 st June |
| 12. | Certificate in respect of consolidated Abstract and other Register in all respect. | | |
| 13. | Acceptance of March (F) figures by the accounts
Controlling Officer, who have not | AA | Before closing |

	Communicated their acceptance of the Close of the March(S) Accounts.		
14.	Report on inordinate delay in (A.A.) submission of Accounts by public works Divisions.	(A.O) M.O	1 st August
15.	Completion of verification of figures by Controlling Officers for the year.	M.O	-do-
16.	Report regarding verification of staff in the same seat/section for more than the prescribed period.	WME	-do-
17.	Verification of major head total upto March (P).	Book	-do-
18.	Grant Statement	M.O (through DAG)	10 th June
19.	Submission of Supplementary T.Es.	Book	-do-
20.	Correction of G.S	M.O (through D.A.G)	-do-
21.	Explanatory note on the Grant statement.	M.O	-do-
22.	Financial result of Irrigation works and Electrical Scheme.	M.O	-do-
23.	P.W Finance Scheme Both Central and State.	M.O	-do-
24.	Statement of Capital Expenditure	M.O	-do-
25.	Correction of P.W Finance Schedule	M.O	-do-
26.	Depreciation reserve Fund Account.	M.O	-do-
27.	Irrigation Statistical Schedule	M.O	-do-
28.	Grant Statement incorporating figures upto March(P).	A.G	-do-
29.	Note on adjustment in works Accounts with a view to utilise the allotment of funds.	A.G	1 st August
30.	Cases in which expenditure may be adjusted under heads other than in which provision made.	A.G	1 st August

31.	Review of establishment charges A.G of P.W.D	A.G	-do-
32.	Note on adjustment in works Accounts with a view to utilise the allotment of Fund.	A.G	-do-

WAC-II & WAC-IV

BROAD SHEET SECTIONS

Bi-Weekly:

1.	Telegram/Express/D.O. and U.O Cases	B.O	Monday/Thursday
2.	Reminders	BO.	Monday/Thursday

Weekly:

1.	Ordinary letter	B.O-	Monday
2.	Other Section	B.O	-do-
3.	G.I & C&AG letters	B.O-	-do-
4.	Calender of Returns.	B.O-	-do-
5.	Review notes of IAD	B.O-	-do-
6.	Contingency Fund Register	B.O-	-do-

Fortnightly:

1.	Abstract of outstanding letters from the Diary Registers.	SR.DAG	Alternative Week
----	--	--------	------------------

Monthly:

1.	Register of pending cases	Branch Officer	1 st Monday
2.	Register of statistics for volume of work done in Audit Audit.	B.O	15 th
3.	Report of serious and interesting cases under article 814 of M.S.O (T) Volume-II.	O.E	15 th
4.	(a) Dictionary of references	S.O., O.E.	5 th
	(b) Extract of reference	-do-	5 th
5.	Submission of certificate to the effect that all books of sectional library are kept in complete and up-to-date manner.	O.E	5 th
6.	Note Book	S.O	3 rd

7.	Calendar of Return	Sr.DAG through B.O	5 th
8.	AAO's/S.O/Supervisor Note Book	B.O	3 rd
9.	Register of Treasury irregularity	B.O/T.M	25 th
10.	Dead Stock Register	SO	15 th
11	Outward Register	B.O	10 th
12.	(a) Monthly Progress Report	Sr.DAG through B.O	5 th
	(b) Copy in prescribed proforma to WM for transmission to Accountant General.	WM	5 th
13.	Requisition of forms and stationaries	Record	25 th
14.	Broad-sheets of P.W Deposit	B.O	10 th of second following month
	(i) Salandi		
	(ii) Hirakud		
	(iii) Balimela		
	(iv) Rengali		
	(v) Potteru		
	(vi) U.I Project		
	(vii) R.I.P, Samal		
	(viii) U.K. Project		
15.	Broadsheet of Head-I Remittances Head-II, Cheques-P.W. Divisions of F.A & C.A.O.	B.O	-do-
16.	M.P.S.S.A Broadsheet	B.O	-do-
17.	C.S.S.A Broadsheet	B.O	-do-
18.	Register of misclassification	B.O	-do-
19.	Communication of Figures posted in Broadsheet of D.D.R Suspenses Heads (C.E wise).	Secy. To F.D Admn. Deptt. & All C.Es.	Within one week week of closing of Broadsheet of
III(b)			
20.	Consolidated Report outstanding Test Audit Report of IAD.	W.M	5 th

21.	Verification of Library Books	B.O	10 th
22.	Submission of Absentee statement	B.O	15 th of each month
<u>Quarterly</u>			
1.	General Note Book	B.O	3 rd of March/June Sept and December
2.	Dictionary of references	B.O	-do-
3.	Report on the state of work in the section	W.M	5 th April/July/ Oct./January
4.	Transit Register	B.O	15 th April/July/ Oct./Jan.
5.	Dead Stock Register	B.O	15 th April/July/Oct./Jan.
6.	Register of watching of receipts and issue of correction slips to sectional Library Books.	B.O	-do-
7.	Report of missing of Books if any with (value)	T.M through OE	7 th April/July/ October/January
8.	Transmission of records to Old Record.	Old Record through B.O	30 th June/Sept/ Dec./March
9.	Register to Duty list	Sr.DAG	15 th of May August/November/Feb.
10.	Outward Register	B.O	22 nd June/Sept/ Dec./March
11.	Register of watch against recurrence of defects pointed out by Director of Inspection.	Sr.DAG	1 st April/July/Oct./Jan.
12.	Points of investigation by Director of	Control/O.E	20 th May/Aug/Nov./Feb
13.	Digest of important and interesting cases	M.O through O.E	1 st Jan/April/July/Oct.
14.	Abstract to which the receipt of documents sent to police and other	O.E	5 th of the following each 31 st March/30 th June/ 30 th Sept./31 st Dec
15.	Performance of duties of such assistants who have joined the Educational Institutions.	O.E	15 th June/Sept/Dec/ March

- | | | | |
|-----|--|--------|--|
| 16. | Materials for inclusion in the Quarterly Audit Bulletin. | O.E | 25 th June/Sept/
Dec/March |
| 17. | Register of Financial irregularities by the Treasuries. | Sr.DAG | 25 th June/Sept/
Dec/March |
| 18. | Register of Misclassification | Sr.DAG | -do- |
| 19. | Report of Good work and Bad work | -do- | 5 th April/July/Oct/Jan. |

Half-Yearly:

- | | | | |
|----|--|---------------------|--------------------------|
| 1. | Report on follow-up report on review of balance. | C&AG
through M.O | 6 th May/Nov. |
|----|--|---------------------|--------------------------|

Annual Items:

- | | | | |
|----|---|----------------|-------------------------|
| 1. | Statistics regarding volume of work done | M.O through WM | 10 th August |
| 2. | Review of Balances | Book | |
| 3. | Retention of the staff in the same seat/ section for more than the prescribed period. | WME | 5 th April |

APPENDIX- III

(Vide Para 1.12)

List of File Headings to be opened in Works Accounts (Based on A.G., Orissa Office Order No.OOB-13 dated)

Sl.No.	File Heading	Subject	Sub-file No.	Subject	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1.	1.	Staff	(I) 1-1	Staff case	WM & All WAC Section
			1-2	Staff Strength	WME
			1-3	Disposition of Staff	-do-
			1-4	Posting, transfer of staff	-do-
			1-5	Matters relating to leave All WAC Sections of staff	
2.	2.	Scruting of vouchers	2-1	Correspondence on Monthly Accounts (one For each Division)	WAC Sections
			2-2	Correspondence on	WAC Sections

				Monthly vouchers and S.R.A.	
3.	3.	Correspondence	3-1	Memos by IAD and settlement thereof	WM & WAC Sections
			3-2	Correspondence with IAD in relation to objection raised by Director of Inspection	
4.	4.	General Correspondence	4-1	Works Misellaneous circulars	WM & WAC Sections
			4-2	Office orders	
			4-3	Printing of Forms	
			4-4	Opening of new heads Account	
			4-5	Creation or abolition of P.W Divisions.	
			4-6	Delegation of financial Powers	

Sl.No.	File Heading	Subject	Sub-file No.	Subject	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
5.	5.	Matters relating to F.R & WM S.R	(I) 5-1	Matters relating to FR&SR including amendment.	
			(ii) 5-2	Periodical increase of DA., A.D.A., Pension etc.,	-do-
6.	6.	Matters relating to	(I)6-1	Leave Rules	-do-
			(ii) 6-2	Pension Rules	-do-
			(iii) 6-3	Conduct Rules	-do-
			(Iv) 6-4	Others	-do-
7.	7.	Matters relating to WM G.F.R (Central)	(I) 7-1	Main Rules updating and Amendment	
			7-2	Delegation financial officers	-do-
8.	8.	Matters relating to CTR			-do-
9.	9.	Matters relating to MSO			-do-

- (T) Vol-I & II -do-
10. 10. Matters relating to MSO (Admn)Vol-I & II. -do-
11. 11. Matters relating to CAG's DPC Act. -do-
12. 12. Matters relating to (I) 12-1 Instruction received from C&AG and up dating of Manual (Instructions) -do-
- (ii)12-2 Issue of Books and half yearly stocktaking certificate. -do-
13. 13. Matters relating to Accounts Procedure/ Principle in respect of Other branches. (i)13-1 Branch Officer at Puri for Public Works Accounts Procedure. -do-
- (ii) 13-2 (FA&CAO of all projects). -do-
- (iii) 13-3 Matters relating to Monthly -do-

Sl.No.	File Heading	Subject	Sub-file No.	Subject	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

accounts one for each Division.

14. 14. Reconciliation of Accounts of P.W Divisions. (I)14-1 Correspondence regarding early Closing of Annual Accounts. -do-
- (ii)14-2 Review of Balances & Suspense Accounts. -do-
- (iii)14-3 Sanctions Estimates WAC-I & WAC-III Sec
- (iv) 14-4 Appropriation,Re-appropriation -do-
- (v) 14-5 P.W Finance Accounts -do-
- (vi)14-6 Instructions of Headquarters -do-
- (vii)14-7 Periodical statement & returns -do-
- (viii)14-8 Annual review of working of and P.W Divisions. -do-
15. 15. Matters relating to Accounts (I)15-1 Accounts Code Volume-I including - WM-Code. List f Major Heads & Minor Heads.

- (ii)15-2 Accounts Code Volume-II -do-
- (iii) 15-3 Accounts Code Volume-III -do-
- (iv) 15-4 Accounts Code Volume-IV -do-
- (v) Monthly Accounts one for each Division. -do-
16. 16. Matters relating Orissa (I) 16-1 Updating of and amendment of code. WM
- (ii) 16-2 T.A Rules -do-
- (iii) 16-3 Medical Reimbursement -do-
- (iv) 16-4 L.T.C -do-
- (v) 16-5 Leave Rules -do-
17. 17. Matters relating to O.T.C Volume-I & II (I) 17-1 Amendments to the code -do-
- (ii) Opening of Sub-Treasury/Treasuries -do-

Sl.No.	File Heading	Subject	Sub-file No.	Subject	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

18. 18. Matters relating to Orissa Financial Rules -do-
19. 19. Matters relating to Miscellaneous subjects
- 19-1 Statement for statistics for fair All index of Volume of works done. sections
- 19-2 Digest of important and WM interesting cases.
- 19-3 Correspondences relating to-do-opening of File headings.
- 19-4 Matters relating to Calender of -do>Returns
20. 20. Matters relating to -do- (I) 20-1 Correspondence with Sections progress Report
21. 21. Restructuring of cadres in -do- (I)22-1 Correspondence on restructuring

- IA&AD of cadres in IA&AD
22. 22. Loss & Misappropriation (I)22-1 Correspondence on loss and
WAC-I & Misappropriation cases
WAC-III above Rs.500/-
- (ii)22-2 Correspondence on loss and
Misappropriation cases
below Rs.500/-
23. 23. Matters relating to (I)23-1 Correspondence on
contingency fund
24. 24. Matters relating to land (I)24-1 Correspondence on land
acquisition case. Acquisition Couchers
statement etc.
25. 25. Matters relating to remittance WAC-
II & IV accounts.

Sl.No.	File Heading	Subject	Sub-file No.	Subject	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

26. 26. Matters relating to Public WM
and WAC

Works Accounts Procedure

Secions.

27. 27. Matters relating to Verification of WAC-I &
WAC-III

expenditure & acceptance of

Sections

actuals.

APPENDIX- IV

(Vide Para 1.18)

List of all correspondence disposed of in the Works Accounts Department which has to be marked : A,B & C

A-To be retained permanently

B-To be retained for three years.

C-To be retained for one year.

Designation of the Officer with whom the correspondence taken place.	Subject of the correspondence	No. of years for which the correspondence should be preserved.
--	-------------------------------	--

Works Audit Branch

State Government	Contract Agreement	B
	Government resolutions sanctioning works and repairs	
State Government and The Comptroller & Auditor General	Special reports of serious irregularities	A
	Rent statements and correspondence	A
	Inspection Reports of P.W Divisions	A
	All orders of the State Government the Government of India and The C&AG regarding.	
	(a) Corrections to authorised codes or Manuals.	A
	(b) Classification and Audit of receipts and expenditure on account of famine, plague and census.	A
	(c) Interpretation of rules codes etc. declaration of L.A cases etc.	A
	Losses of Govt. stores, Cash, Road metal or materials, measurement books or note books.	A
	Miscellaneous correspondence, works audit/ Accounts Department.	B

State Govt. Govt. of India, Executive Engineer, Collectors, Accountant General, Central Revenue, Civil Officers holding	Important Govt. Resolutions budget provisions and appropriations and re-appropriations under All P.W heads.	A
Discretionary grants.	Orders of the State Govt., Govt. of India Sanctioning delegation of powers to subordinate Authorities.	A
	Circular letters regarding accounting procedure.	A
	Transfer Report of Accountants	B
Executive Engineers	Annual Certificates of Balances	C
P.W Sections	Approximate accounts of receipts and charges	C
Treasury Officers	Treasury schedules of Irrigation Revenue Receipts	B
Public Works Officers	Administrative Accounts Correspondence	B
Collectors, Executive Engineers	Correspondence with Treasury Officers regarding canal returns and Treasury schedules. Revenue Report Statements and correspondence	B
	Finance Accounts Correspondence	B
	Observations from the C&AG on Annual Finance Accounts.	A
	Miscellaneous correspondence regarding Printing of Forms.	B
	Regarding Annual Statements Public Works Remittances.	
	Treasury schedules of P.W receipts	B
	Treasury schedules of .P.W cheques	B
	Treasury schedules of P.W payment of Land Compensation.	B
	Treasury Schedules of Miscellaneous payments	B
	Correspondence regarding adjustments memos.,	B
Treasury Officers	Annual Canal Returns	5

years

APPENDIX- V

(Vide Para 12-13)

RESOLUTION

Sub: Fixation of yardstick for creation of various categories of posts under " Regular work-charged Establishment" of P.W.D

No norm of yardstick was fixed in the past for creation of posts for original works, maintenance and repairs of buildings, roads, bridge, etc. of P.W.D. The Executive Engineers, Superintending Engineers and Chief Engineers concerned had, therefore, exercised powers vested in them for creation of work-charged posts according to their necessities with the result that great proliferation of staff had taken place in several categories of skilled and un-skilled posts. This led to huge expenditure to meet the cost of establishment. A restriction was, therefore, imposed by Government during 3/1973 banning creation of new posts under work-charged establishment of P.W.D.

2. The question of prescribing necessary yardstick for creation of posts for original works, maintenance and repairs was, therefore, under consideration of Government for some time past. Unofficial committee was also constituted consisting of :

- (1) Secretary to Government, Works Department
- (2) Deputy Secretary to Government, Finance Department.
- (3) Chief Engineer, Roads and Buildings, Orissa to assess the permanent need on a realistic basis and to formulate yard to govern creation of regular work-charged posts. The committee went around and discussed the problems with the Superintending Engineers and Executive Engineers and furnished their recommendations for fixation of yardstick for creation of various categories of posts and different nature of work of P.W.D. After careful examination of the said recommendations of the Committee the State Government have been pleased to approve the same and to prescribe yardstick for creation of various categories of posts accordingly as in the statement attached. This yardstick is subject to review in every three years.

3. It is necessary that the requirement of different divisions should be assessed on the basis of this yardstick and staff according to requirement should be retained and the surplus ones may be disposed of according to directive issued by Government from time to time.

(Copy of the Resolution Letter No.EWC-3/75-PT-34463 dated 8.12.76 Circulated in WM-12-44-4928 dated 30.4.77).

STATEMENT -A

**YARDSTICK FOR VARIOUS CATEGORIES OF WORKS-CHARGED STAFF
RECOMMENDED BY THE COMMITTEE ON WORK-CHARGED
ESTABLISHMENT.**

(Subject to review in every 3 years)

1. For Civil Works Divisions:

- (a) Yardstick for entertainment of regular work charged staff for normal maintenance and repair works (Roads):

(i) GANCMULIAS:

(A) State Highways (Black topped) - 1 for every 15 Kms.

(B) State Highways (non-black topped) - 1 for every 10 Kms.

(C) Major District Road and other - 1 for every 20 Kms.

(D) Major District Road and other - 1 for every 15 Kms.

District Road (Non-black topped)

(ii) WORK SARKARS:

The Committee recommended that there shall be no future recruitment

to the post of Work Sarkar rather the existing Work Sarkars shall be adjusted suitably where vacancies arise under regular estt. according to their qualification and suitability. The committee, however, recommended for retention of work sarkars as per the following yardstick till the cadre strength is reduced to Zero in the above manner:

1 (One) Work sarkar for every 10 Gangmulias.

(This is subject to minimum of one per Section under Civil Works Divisions only).

- (b) Yardstick for regular work-charged staff required for maintenance and repairs of buildings.

The following Divisions are entitled to the category and number of staff mentioned against each:

Name of Division	Carpenters	Mason	Painters	Helpers
Bhubaneswar Division	5	5	1	10 (One for each Manson and Carpenter)
Ganjam Division	2	2	-	4
Name of Division	Carpenters	Mason	Painters	Helpers
Cuttack (R&B) Division	3	3	1	6
Burla Division	2	2	-	4
Sambalpur Division	2	2	-	4
All other Divisions	1	1	-	2

- (c) Yardstick for maintenance of Air-strips:

- (i) Air-strips with V.I.P Rest Rook - 2 (Two) Watchman
(ii) Air-strips without V.I.P Rest Room - 1 (One) Watchman

- (d) Yardstick of Stores:

Category of Stores	Category of posts			Forwarding Clerk at Rail head
	Chowkidar store Watchman	U.D.C	Store L.D.C.	

1. Divisional Headquarters Stores	4	1	1	1
2. Sub-Divisional Headquarter (Other than Located at Divisional Headquarters)	2	--	1	--

3. Sectional Headquarters	1	--	--	--
---------------------------	---	----	----	----

stores (other than those located at headquarters of divisions and subdivisions)

(e) Yardstick for maintenance of ferries:

- | | |
|------------------------------|---------------------------------|
| (1) For all weather ferries | 2 Boatmen |
| (2) For all seasonal ferries | 1 Boatman (in addition an extra |

boatman

for a period of 5 months in a year between May & Nov.

MAINTENANCE OF INSPECTION BUNGALOWS

The Committee classified the Inspection Bungalows in the State on the basis of the important of their location, the occupancy ration, the scale of furnishing and their importance from the point of view of tourism, general administration etc. as follows:-

"A" Class

Rourkela I.B
Cuttack
Konark
Puri
Angul
Sambalpur
Rayagada I.B

"B" Class

Barkul
Paradeepgarh
Gopalpur
Jagatsinghpur
Jharsuguda
Koraput
Phulbani

Berhampur
Bolangir
Dhenkanal

Keonjhar
Sundargarh
Nuapada
Bargada
Chandaballi
Karanjia
Bhanjanagar

All Bungalows other than those classed as 'A' and 'B' are recommended to be as 'C' Class.

(f) Yardstick for 'A', 'B' & 'C' Class Bangalows:

	Khan-Sama	Cook-cum-Choukidar	Choukidar	Serviceman (in lieu of Sweeper & Mali)
1. 'A' Class	1	--	1	1
2. 'B' Class	--	1	--	1
3. 'C' Class	--	--	1	--

(g) Yardstick for maintenance of T&P:

Description of Machineris	Drivers	Yardsticks Operators	Helpers
(1)	(2)	(3)	(4)
1. Road Rollers	1	--	1
2. Concrete Mixer	1	--	1
Description of Machineris	Drivers	Yardsticks Operators	Helpers
(1)	(2)	(3)	(4)
3. Tractors/Trucks	1	--	1
4. Bulldozers	--	1	1
5. Dumpers	--	1	1
6. Concrete Viabrators	--	1	--
7. Asphalt & Other Mixers	--	1	--
8. Tar Boilers	--	1	--
9. Paver Finisher	--	1	--
10. Air Compressors	--	1	--
11. Motor Graders	--	1	--
12. Welding Generator	--	1	--
13. For every 2 pumps	--	1 (Operator-cum-Machanic)	--

14. Jeeps, Cars, Station Wagons, Pick-ups and other light vehicles	1	--	--
---	---	----	----

(10% of the sanctioned posts of Operators/Drivers/Operators-cum-Mechanics, Truck and Tractor Drivers under a Circle should be appointed as leave reserve strength.)

NOTE: There should be two gradations in the skilled categories of workmen viz. The main and the assistant category the ratio of which should be 1:2. Future recruitment should be in the assistant categories).

2. For General Electrical Divisions:

(a) Yardstick for Lift Operators:

- | | | |
|-----|-----------------------------------|----------------------|
| (1) | Secretariat | 8 |
| (2) | Heads of Departments | 2 |
| (3) | Rajbhavan | 3 |
| (4) | Weekly off and L.R Strength @ 16% | 2 |
| (5) | Lifts under G.E.D.-II, Cuttack | 1 per shift per lift |

- (b) Lift Machanic: 1 (one) for every 5 Lifts. (Machanic should be divided

into

main and assistant categories in the ratio 1:2)

(c) Yardstick for maintenance of air conditioner, refrigerators and air-coolers:

1. For Window type:

For every 25 machines	1 Operator
	1 Machanic

- | | | | |
|----|--|---|-----------|
| 2. | Central air Conditioning Plant (Secretariat) | 1 | Assistant |
| | Operator | | |

		1	Assistant
	Machanic		

- | | | | |
|----|--|---|-----------|
| 3. | Central air Conditioning Plant (Secretariat) | 2 | Assistant |
| | Operators | | |

		1	Assistant
	Machanic		

- | | | | |
|----|--|---|-----------|
| 4. | 9 Nos. Package type machines at Secetariat | 2 | Assistant |
| | Operators | | |

		2	Assistant
	Machanic		

2 Helpers.

(d) Yardstick for maintenance of Fan:

- | | | |
|---|---|--|
| 1. | For every 5,000 installed Fans | 1 Machanic
1 Machanic |
| 2. | For every 10,000 installed Fans | 1 Painter 1 Hilper
(Machanic should
be
divided into main
and
assistant categories
at the
ratio 1:2) |
| (e) <u>For maintenance of internal electrical Installations (For 5,000 Points):</u> | | |
| A. | (I) Two normal shifts | 1 Wireman Gr.'B'
1 Junior Wireman
2 Helpers |
| | (ii) One Skeleton shift | Each city will have
altogether two Wireman
in Gr.'B' and two Junior
Wireman & 5
Helpers. |
| B. <u>For District Headquarters and Important twons:</u> | | |
| | (i) One normal shift (for every 5000 points) 1 Wireman Gr.'B' | 1 Junior Wireman
2 Helpers |
| | (ii) One Skeleton Shift
Gr.'B"(for
Wireman) | 1 Wireman
the 1 Junior
town as 2 Helpers) |
| whole. | | |
| C. <u>For other towns:</u> | | |
| | (1) One normal shift | 1 Wireman |

(2) For other rural and Semi-urban areas

(For every 15,000 Points):

1 Junior Wireman

1 Helper

(f) Yardstick for Electrician (For every 10,000 points):

Gr.I & II Electrician
of Gr.I

1 (One) (Thration

And Gr.II shall be

1:2)

(g) Yardstick for Assistant Foreman (For every
60,000 points):

1 (One) Assistant Foreman.

NOTE: (Special staff
Should be earmarked for
For important campuses

Such as Medical College,
Engineering College and
Universities etc. out of the
Maintenance strength
Admissible on the basis of
Aforesaid yardstick.

(h) Yardstick for Stores:

The yardstick prescribed for creation of regular work-charged staff for watch and clerical work in connection with the stores should be the same as for the Civil Works Division.

(i) Yardstick for operation of Tools and Plants:

The yardstick formulated for the Civil Works Divisions for operation and maintenance of tools and plants will apply to the G.E.Ds also.

3. For General Public Health Divisions:

(a) Yardstick for non-residential buildings:

There shall be one Plumber and one Sewerman for every 2 lakhs sft. of plinth area.

(b) Yardstick for Residential buildings:

There shall be one Plumber and one Sewerman for every 2 lakhs sft. of plinth area.

NOTE: Out of the Plumbers and Sewerman admissible on the basis of the above yardstick, employees in the main category will be confined to those already in position and the reminder will be adjusted in the assistant category. In no case, however, the ratio between the main and assistant category should exceed 1:2. No Helpers will be provided to the Plumber and the Sewerman.

(c) Yardstick for Carpenters, Masons and Painters:

Each Division	1 Carpenter
	1 Mason
	1 Painter

(d) Yardstick for stores:

(i) For Divisional stores	4 Chowkidars
(ii) For each Independent Sub-Divisions and Sectional Stores	3 Chowkidars

NOTE: The condition prescribed for appointment of Gurkha Chowkidars in case of Civil Works Division will apply to this case also.

(iii) Store-keepers:

The yardstick applicable to the Civil Works Divisions and Psub-Divisions for appointment of Store Clerks shall apply to the GPH Divisions also.

(iv) Tools and Plants:

The yardstick prescribed for Tools and Plants for Civil Works Divisions shall apply to the GPH Divisions also.

NOTE: Out of the staff of Plumbers and Sewermen admissible on the basis of the yardstick prescribed, special staff as necessary should be assigned for prestigious buildings, for which no extra staff outside the yardstick should be appointed.

4. For Maintenance Division:

(a) Yardstick for maintenance of Machinery:

<u>Description of Machines</u>	<u>Yardstick</u>
1. Heavy and light transport vehicles every including tractors, truck trailers/tankers/ Tippers.	One skilled maintenance amn for 5 serviceable machines.

2.	Dozers, Serapers, Graders, Workshop Vans, Cranes.	Three skilled maintenance man of 4 machines.
3.	Road Rollers, Hot Mix Plants, Concrete Mixers, Stone Crushers, Drilling Machines, Power Winches, Goldmix Plants and Air-Compressors.	One skilled maintenance man for 3 machines.
4.	Water Pumps	One Operator-cum-Mechanic for 2 pumps, plus one special Mechanic at the Central Workshop.
5.	Concrete Vibrators, Lighting Generators, Welding Generators, Earth Rammers.	One skilled maintenance man for 10 machine.
6.	Other miscellaneous machinery including maintenance/Operation man workshop machinery.	One skilled For every 5 machines.

NOTE: Out of the admissible strength of skilled maintenance men including Foreman and Assistant Foreman of the basis of the yardstick prescribed above, these already in position must first be adjusted. If there still remains some vacant posts, those should be filled up on the basis of the aforesaid yardstick. The combined Mechanical Organisation of N.H and the R&B Wing shall be free to appoint on the regular work-charged establishment maintenance men of different skills so long as the total number of such skilled personnel including Foreman and Assistant Foreman does not exceed the total number admissible on the basis of the aforesaid yardstick. The category of skill under which persons should be appointed may be left to the decision of the S.E of the Circle if coordinate. This norm should, however, be that under each class of skilled personnel of regular work-charged men, there should be two categories viz. The main and the assistant category the ratio between which should be 1:2.

(b) Yardstick for stores of Mechanical Division:

The Yardstick prescribed for watch and ward staff and clerical staff for Civil Works Division will also apply to the mechanical Division.

(c) Yardstick for T&P:

The Yardstick prescribed for Civil Works Division will apply for operation of tools and plants at the disposal of the Divisions excluding the workshop machines and plant and equipment withdrawn to the workshop for repairs.

APPENDIX- VI

(Vide Para 12-14)

List-I

List of protected monuments in Orissa (Arranged by District), maintained by the Archaeological Department from Central Revenues (Bihar and Orissa, P.W.d No.9456-I-B, dated 13th October, 1922.).

District	Class	Name of Monuments	Declared protected in Gazette Notification No. Date:	Remarks
1. Cuttack	III	Barbati Fortress (Ruins and	575-E,22.1915	No
conservation		remains of all ancient edifices		needed.
What may		except the mosque at		be
necessary is		Barabati). Cuttack Cantonment		perhaps
protection		Khasmahal.		against
exploitation.				
2. -do-	I(a)	4 Colossal images names (1)Barahi (2) Chamunda (3) Indrani and (4) KallJuga, at Village Habalilubagh,	925-E, 5.3.1921'	

Jajpur Sub-Division)in the
Compound of the
Sub-divisional
Officer's Quarters.

- | | | | | |
|----|---------|------|---|----------------------------|
| 3. | -do- | I(a) | The Monolith (a massive stone pillar) (also called Chandeswar pillar at village Sirlapur, Jajpur Sub-division). | 925-E,5.3.1921 |
| 4. | -do- | I(a) | The Maharatta Bridge Altharanala (eighteen arches Bridge), and also as Tentulimal Bridge, Jajpur Sub-Division. | 1925-E, -do- |
| 5. | Puri | I(a) | The black pagoda at Mauza konark thana Gop, Puri Sadar Sub-division 21 miles from I (B). | 575-E, 22.3.1915 |
| 6. | Puri | I(a) | Athara Nala Bridge at Puri Sub-Division on the Jaganath Trnk Road. | 575-E, 22.3.1915 |
| 7. | -do- | I(a) | Rajarani Temple at Bhubaneswar 3 miles From Railway Station, Khurda Sub-Division Bhubaneswar Thana. | 2488-E,1.11.1913 |
| 8. | -do- | I(a) | Anolent remains on both Khandagiri and Udayagiri Hills at Jagamara 5 miles from Bhubaneswar Railway Statation. | 2525-E, 17.12.1912 |
| 9. | Cuttack | | 3 Budhist Images | 9402-VA-14.10.1924
13-R |

LIST II(A)

List of Tombs and Monuments in Orissa, possessing Historical or Archaeological interest, which have not been protected but are borne on the books of the Public Works Department.

District	Class	Name of Monuments	Remarks
1	2	3	4

		Old Cemetery at Balasore.	
1.	Balasore	- Tomb of Elizabeth Playdd.	
2.	-do-	- Tomb of W.S.Parr.	
3.	-do-	- Tomb of Anne Wilshaw and her son Edward.	
4.	-do-	- Tomb of Esbella Kelsall.	
		Dutch Tombs Balasore.	
5.	-do-	Tomb of Na Bella.	
6.	-do-	- Cuttack Cemetery	
7.	Cuttack	- Tomb of James Daniel Turner.	
8.	-do-	- Tomb of John Oliver Coote.	
9.	Puri	- Monuments of Guruganj in Khurda to the memory of officers and men who fell in the Khurda rebellion.	
10.	-do-	- Monuments at Jajharsing in Khurda to the memory of officers and men who fell in the Khurda rebellion.	
11.	Sambalpur	- Tomb of Amella, wife of Captain Russell, M.Sc. in the town of Sonepur.	

List II (b)

List of Tombs and Moments in Orissa Possessing Historical or Archaeological interest which are not borne on the books of the Public Works Department but should be annually inspected and reported on.

District	Class	Name of Monuments	Remarks
1	2	3	4

1.	Cuttack	- Mosque of Abu Nasir Khan.	
2.	Puri	- Lingaraj Temple at Bhubaneswar.	

3. Puri - Kapileshwar Mahadeva Temple.
 4. Puri - Rameshwar Temple.

FORM NO.1

(Para - 1.17)

**REGISTER OF STATISTICS FOR CALCULATION OF STAFF REQUIREMENTS AND
 VOLUME OF WORK DONE IN (W.M. (CONTRO) SECTION)**

Name of the Accountant	No.of letters, Telegrams, Demi-Official letters, U.O cases etc., Receipt Issues (i) (ii)	No. of Divisional Accountants under the Admn. Control Sr.DAG (Works A/cs.) Orissa, Puri (cases dealt with)	No.of the section cases referred to W.M. Section for examination	No.of Major & Medium Irrgn./Proj. the a/cs. Of which dealt with.	Other items of work.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM NO.2

(Para - 1.17)

REGISTER OF STATISTICS FOR CALCULATION OF STAFF REQUIREMENTS AND
VOLUME OF WORK DONE IN W.A.C. SECTIONS

Name of the Accountant	Name of the Division	Preliminary check of monthly accounts and detailed check of Schedules and Schedule docket No. of Units	Running A/c. bills including 1 st and final bills not involving check with contract agreements	Running A/c. bills including 1 st and final bills involving check with contract agreements	Other Vouchers
(1)	(2)	(3)	(A)	(B)	(C)

Vouchers requiring note in Part-II of work Register	Other Voucher	No. of agreements	No. of Completion Reports	No. of land Award Statements
(4)	(5)	(6)	(7)	(8)

Posting individual works from the schedule of works expenditure in Part-I Works Register (No. of Items)	No. of letters, Telegrams, Express letters, Demi-Official letters, U.O cases etc., excluding reminders Receipt Issue	No. of Registers maintained in the Section by each Accountant	Total No. of Common Registers maintained in the section.	Remarks
(9)	(10)	(11)	(12)	(13)

FORM NO.3

(Para - 1.20)

Register of statistics for calculation of staff requirements and volume of work done in W.A.C. Sections

(Only columns appropriate for each WAC Section may be opened)

Name of Auditor	Compilation and consolidation of accounts etc.			No. of accounts heads operated upon each preliminary unit of initial posting under each detailed head should be treated as a separate head of account for the purpose other than exchange & settlement A/c.	No. of P.W Divisions rendering A/cs every month.	No. of P.W Officers rendering A/cs every month.	
	No. of exchange accounts and settlement accounts						
	Inward		Outward				
	Receipts	Payments	Receipts				Payments
1	2(a)			2(b)	2(c)	2(d)	

Maintenance of broad sheets under Deposit and Suspense (MPSSA) heads No. of Division.	Maintenance of Broadsheets of III- Other Remittances.			Maintenance of Broad Sheets Under Transfer between P.W.D Officers	
	Items adjustable by Civil No. of items.	Items adjustable by P.W.D		No. of Original Items	No. of Responding Items
		No. of original items.	No. of responding items.		
3	4(a)	4(b)(I)	4(b)(ii)	5(a)	5(b)

Total No. of Broad Sheets maintained in the Section.	No. of letters telegrams Express letters, Demi-Official letters, U.O, cases etc. excluding reminders.		Other items of work if any	Remarks
	Receipt	Issues		
6	7(a)	7(b)	8	9

FORM NO.4

(Note 2 below Para - 2.04)

PROGRESS REGISTER OF RECEIPT AND DISPOSAL OF WANTING SCHEDULES

Name of Division	Month for which schedule is awaited.	No. and date of letter through which called.	No. and date of reminder issued if any.	Date of receipt.	Date of completion of Preliminary check and filing the schedules.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

N.B: A set of pages should be set apart for each class of schedules.

FORM NO.5 (ANNEXURE -9)

(Note (3) below Para - 2.04)

Name of the Public Works Division.....

Register/Schedule of Remittances to Treasury during.....19.....

Sl.No.	Date when Remittance.	Chalan No.	Name of Treasury & Sub-Treasury.	By whom remitted Divisional Officer/Sub-Divisional Officers.	Amount	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Divisional Officer
.....Division

FORM NO.6 (ANNEXURE -D)

(Note (3) below Para - 2.04)

Name of the Public Works Division.....

Register/Schedule of Remittances to Treasuries during.....19.....

Drawing Officer	No. of Cheque Books	Date of drawal of Cheques	Amount	Name of treasury and sub-treasury	For use in A.G's office/Date of encashment at Treasury.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

1. Executive Engineer.
2. Sub-Divisional Officer-I
3. Sub-Divisional Officer-II

Divisional Officer

.....Division

FORM NO.7

(Note (4) below Para - 2.04)

Name of the Register:- Register for watching the final passing of accounts for the year

.....

19.....Month of Account.

Name of the Division	April	May	June	July	August	September	October	November	December	January	February	March
1	2	3	4	5	6	7	8	9	10	11	12	13

- 1.
- 2.

N.B.: (I) List of wanting documents for which account was not passed finally should be entered in the 1st space against a division.

(ii) Date of final passing when done should be entered in the 2nd space.

FORM NO.8**(Para - 2.07)**

Register for watching issue of Suspense Slips.

Month of Account	Name of the Division	Head of Account	Amount	Reference to No. & Date of issue of Suspense Slip.	If not issued the reason therefor.	Action taken to obtain the wanting particulars if any.	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

N.B.:- Separate folios should be opened for recording the issue of Suspense Slips under each head of account.

FORM NO.9**Reconciliation Register (Para - 2.07)**

Year.....

Name of the Ministry/Department

Grant No. & Sub-head to which discrepancy relates.	Brief particulars of the discrepancy & the correction suggested by the departmental officials	Signature of the departmental assistant.	Month in which rectified/settled..	Certificate of departmental official that discrepancies have been settled or any further comments.	Signature of the Branch Officer in taken of review of the Register.	Summary of discrepancies outstanding for more than 3 months.
1	2	3	4	5	6	7

FORM NO.10

(Para 5.06)

Name of the Register:-Programme Register of the Preliminary Check of P.W Divisional Accounts.

Programme for the Month of19.....

Name of the Accountant	Name of the Division	Date of handing over of accounts by WAC-I, WAC-III Sections.	Completion of preliminary check		Completion of Review		Submitted G.O	Passed by G.O	Remarks
			Date fixed	Actual date	Date fixed	Actual date			
1	2	3	4	5	6	7	8	9	10

(Approval of G.O Here)

Section Officer
WAC-I/WAC-III
V/VI/VII/VIII

Section Officer
WAC-

FORM NO.11

(Para 7.24-I(X)(d)

Materials statement in respect of the work:

Name if the Contractor:-

Particulars of Materials	Materials required		Materials issued		Materials consumed with reference to quantity of work executed.		Recovery from the Contractor.	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1	2		3		4		5	

Cement

Bricks

M.S.Roads etc.

Checked:

Divisional Accountant

Sub-Divisional Officer

Divisional Officer

FORM NO.12

(Para 7.49)

Register showing the schedule of settlement with Treasuries awaited from P.W. Division.

Month for which the schedule is awaited.	No. & Date of reference calling for the schedule.	No. & date of reminder(s)	Name of the Divn. date of receipt of the schedule.	Date of transmission of the schedule to the Accounts Section	Date of Preliminary check	Date when attached to the month a/cs	Remarks
1	2	3	4	5	6	7	8

FORM NO.13

(Para 10.050(3))

Sl.No.	Name of Divn.	Deduct Item	Reference	Name of work
	Head of A/C.	Budget Plan Link No. & Code No.	A.A/Other Sanction	Name of scheme
1	2	3	4	5

Expenditure

April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	January	February	March	March(F)	Remarks
6	7	8	9	10	11	12	13	14	15	16	17	18	19

FORM NO.14

(Para 5.2)

Name of TreasuryRegister/Schedule of Public Works/Irrigation & Power/Public Health Engineering

Receipt during the month of19.....

Payments made into treasury by P.W Disbursing Officers under Head-I remittances, Head-I (Salandi/Head-I(Balimela)/Head-I(Hirakud) etc.(A)

Date of receipt	Name of Division/FA&CAO /A.F.A		Name of Division/F.A& CAO/A.F.A			Daily total carried to cash Account	Remarks
	Challan No.	Amount Rs. P.	Challan No.	Amount Rs. P.	And so on	Rs. P.	
1	2	3	4	5	6	7	8

(A) Separate schedule be used for each head of account.

(B) Month's
receipts
Against each
P.W.
Division
should be

Totalled up &
Grand total
shown here
which will
agree with the
Cash Account.

Grand Total (B) Rs. _____ P.
Figures

- NOTE:(1) When many divisions of the same Department (e.g. Irrigation, Public Health etc.) are placed in account with a particular Treasury and all of the can not be accommodated in one Schedule, the Treasury may furnish separate schedules in this form for a group of divisions opening as many columns (after column-I) as may be found convenient.
- (2) Certified that the amount shown in the Schedule agrees with the figures shown in the Cash Account and the connected schedule for the month furnished to the Accountant General, Orissa.

Treasury Officer of Treasury/Division

FORM NO.15

(Para 12.00)

Abstract of additions & clearance during the period from19.....

Name of the Division	O.B. Brought forward as per previous report	Less clearance during the half year ending	Additional Net addition during the half year	Closing Balance at the end of the half year.
1	2	3	4	5

NOTE: The abstract may be included in the forwarding letter or should be appended thereto.

FORM NO.16

(Para -)

Monthly reports on the review of old items in the Objection Books waived under para 808 of MSO (Tech.)

Vol-I

Sl.No	Details of O.B. reviewed	Item No. in the O.B.	Nature of Objection	Amount involved	Reference to rule under which waived	Authority by whom waived	Remarks
1	2	3	4	5	6	7	8

Section

Branch Officer

FORM NO.17

(Para - 12.04)

List of objection under the major head Outstanding for ever six months to the end of

.....

Sl. No.	Item No.	Month	Sdt.No. & Vr. No. & Date	Particulars of Objection	Amount outstanding	Reference to original correspondence with officer	No. & Date of latest drawing	Remarks
1	2	3	4	5	6	7	8	8

NOTE:(I) The list should be prepared showing items of objections against each Drawing Officer distinctly.

(ii) List relating to a Drawing Officer together with comments (relating to clearance etc.) thereon should be endorsed to Drawing Officer/Heads of Departments concerned.

FORM NO.18

(Para - 12.04)

year-wise details of outstanding objections

Category of Objection:-

Year	Opening Balance		April		Progressive Clearance "May":		June		And so on
	Item	Amount	Item	Amount	Item	Amount	Item	Amount	
65-66	50	5000	3	200	4	300	8	500	
			47	4800	43	4500	35	4000	

1966-67

1967-68

April, 1968

May, 1968

June, 1968

& so on.

NOTE: The figure in the denominator will indicate the actual balance at the time of each closing and should agree with the General Abstract.

- (1) The numerator indicates Item Nos. and amount held under objection and cleared for a month while denominator stands for progressive figures upto end of that month.
- (2) The abstract is prepared by totaling up the several individual items under each class.
- (3) The Superintendent should examine and initial this abstract vide Paras 746 and 749 of the M.S.O (Tech.).

- (4) While issuing the Inspection Report the Auditor should examine the paras and register in the Objection Book all items having money value - vide para 737 of M.S.O (Tech.). He should give reference to item number of the Objection Book against the para of the Inspection Report.

FORM NO.19

(Para 6.11)

REGISTER OF ADVANCES FOR THE CONTINGENCY FUND

Sl. No.	Finance Department/ Ministry sanction order No. & date indicating purpose for which it is sanctioned.	Amount Sanctioned.	Whether the sanction order has been accepted by A.G (to be filled by WAC-I Office.	Particulars of expenditure			Progressive expenditure
				Name of the Divn. (i)	Month (ii)	Amount of expenditure (iii)	
1	2	3	4	5			6

Supplementary grant in which provision is made		Month of Adjustment	Amount recouped	Unprovided Sanctions (3-7)	Remarks
Item No. (i)	Amount provided (ii)				
7		8	9	10	11

FORM NO.20**(Para 7.46)**

Schedule of cheques paid on account of

Division/F.A & C.A.O./A.F.A fromto.....19.....under

Head-II (Salandi)/Head-II (Balimela)/Head-II (Hirakud) etc.

Date of payment	Serial No.	No. of Vouchers/Cheque /Cheque Book	Amount		Remarks
			Rs.	P.	
1	2	3	4		5

Signature Treasury Officer

Name of Treasury/Date

ANNEXURE - 5**Division Wise Abstract to be appended to for T.A. 42**

<u>Name of Division</u>	<u>Head of Account (*)</u>	Total Amount for the month	<u>Remarks</u>
F.A & C.A.O./A.F.A	Head II / Head II (Salandi) Head (Balimela)/ Head-II (Hirakud) etc.	Rs. P.	(*) Each Head of A/cs should be shown in separate schedule.
1	2	3	4

Grand Total:

Certified that the amount shown in the schedule agrees with the list of payment/schedule for the month furnished to the Accountant General, Orissa.

Signature Treasury Officer

Name of Treasury/Date