

CHAPTER-21
ACCOUNTS RETURNS OF SUB-DIVISIONAL OFFICERS.

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| 21.1.1 | Subject to such special arrangements as may be authorised by the Administrative Ministry/Administrator concerned after consultation with the Accounts Officer, to apply to cases where a Sub-divisional Officer is not authorised to make disbursements, the accounts of sub-divisional Officers should be kept in accordance with the following rules. |
| 21.1.2 | A Sub-divisional officer maintains the initial account records of stores as described in Chapter 7 as well as connected records in connection with the works in progress. All these records are as a rule written up as the transactions take place. Sub-divisional Officer is not, however, required to consolidate the transactions into a compiled account, this work being done in the divisional office for the entire division. |
| 21.1.3 | Within three days of the date on which the accounts of a month are closed in the Sub-Divisional Office, Transfer Entry orders, Form 53, relating to the accounts of the month, excluding those proposed from time to time, vide paragraph 8.1.4 will be sent to the Divisional Office with a covering list in form A3. |
| 21.1.4 | Other Accounts returns which Sub-divisional Officers should submit to the divisional office, are the following. |
| (a) | <p>Monthly:-</p> <p>(i) “Statement of Receipts, Issues and Balances of Road Metal”, Form 16 vide paragraphs 7.4.1 and 7.4.2.</p> <p>(ii) Such statements or reports (vide paragraph 9.5.6.) in connection with recoveries of Licence Fee of buildings and lands, as the Divisional Officer may require the Sub-divisional Officer to prepare.</p> |
| (b) | <p>Occasional:-</p> <p>(i) Reports of verification of stores (including materials at site of works) immediately after each verification.</p> <p>(ii) Tools and Plant Ledger-on such dates as may be prescribed by the Divisional Officer.</p> |