

APPENDICES

Sl.No.		Page No.
1.	Duties and Powers of Comptroller and Auditor General of India	257
2.	Rules regulating Personal matters affecting Divisional Accounts Officers	260
3.	Rules for the Public Examination qualifying for Admission to the Establishment of Divisional Accounts Officers (New Rules)	261
4.	Sectoral and Major Head Classification of Public Works, Roads and Bridges, Housing, Public Health and Power. Projects, Receipts, and Expenditure	266
4-A.	I. Units of Appropriation—Public Works—Provincial	289
	II. Do. under 50 Civil Works— Central	295
	III. Monthly Statements	298
	IV. Procedure for the Accounting of charges under the minor head “Establishment” drawn by bills on the Treasury	300
	V. List of Controlling and Disbursing Officers	308
4-B.	Rules for Allocation of Expenditure in the Indian Posts and Telegraphs Department	Omitted
4-C.	Rules relating to the budget estimates of Public Works chargeable to Central Revenues	Omitted
5.	Account Rules relating to the Receipts and Charges of the Public Works Department in connection with Cemeteries and Churches	310
6.	Rules for the collection and accounting of toll collections levied under the Navigation Rules framed under Act II of 1890	312
7.	Rules for the Distribution of Establishment and Tools and Plant Charges	316
8.	Notes of inspection of the Accounts records of the Sub-divisional Officer	328

APPENDICES

APPENDIX—I

Duties and Powers of the Comptroller and Auditor- General of India as embodied in the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (Central Act 56 of 1971) and as amended by the Comptroller and Auditor- General's (Duties, Powers and Conditions of Service) Amendment Act, 1976.

The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 supersedes all the provisions relating to the duties and powers of the Comptroller and Auditor-General and it has come into force with effect from the 15th December, 1971. The Accountant General and his establishment work under the Comptroller and Auditor-General of India and derive all their powers from the said Act. Extracts from the relevant sections of the Act with Explanations are reproduced below :-

Section 10 :—(1) The Comptroller and Auditor-General shall be responsible, —

(a) for compiling the accounts of each State from the initial and subsidiary accounts rendered to the audit and accounts offices, under his control (Accountant-General) Offices or departments responsible for the keeping of such account; and

(b) for keeping such accounts in relation to any of the matters specified in clause(a) as may be necessary:

Provided that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling (1) the said accounts of the State; (2) the accounts of any particular services or departments of the state.

Provided also that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

Section 12 :—The Comptroller and Auditor-General shall in-so-far as the accounts, for the compilation or keeping of which he is responsible enable him to do so, give to the State Government such information as they may, from time to time, require, and render such assistance, in the preparation of their annual financial statements as they may reasonably ask for.

Section 13 :—It shall be the duty of the Comptroller and Auditor General: —

(a) to audit all expenditure from the consolidated Fund of each State and to ascertain whether moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(b) to audit all transactions of a State relating to the Contingency Fund and Public Account;

(c) to audit all trading, manufacturing, profit and loss accounts and balance-sheets and other subsidiary accounts kept in any Department of a State;

and in each case to report on the expenditure, transactions or accounts so audited by him.

Section 16 : — It shall be the duty of the Comptroller and Auditor- General to audit all receipts which are payable into the Consolidated Fund of the state and to satisfy himself with 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 thereon.

Section 17 : —The Comptroller and Auditor-General shall have an authority to audit and report on the accounts of stores and stock kept in any office or department of a state.

Section 18 :—(1) The Comptroller and Auditor-General shall in connection with the performance of his duties under this Act have authority:

(a) to inspect any office of the accounts under the control of the State, including offices responsible for the keeping of initial or subsidiary accounts, as submitted to him;

(b) to require that any accounts, books, papers and other documents which deal or form the basis or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection:

(c) to put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Section 21 : —Any power exercisable by the Comptroller and Auditor- General under the provisions of this Act or any other law may be exercised by such officer of his Department as may be authorized by him in this behalf by general or special order.

Section 22 : —(1) The Central Government may, after consultation with the Comptroller and Auditor-General, by notification in the Official Gazette, make rules for carrying out the provisions of this Act in-so-far as they relate to the maintenance of accounts.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:

(a) the manner in which initial and subsidiary account shall be kept by the treasuries, offices and departments rendering accounts to audit and accounts office;

(b) the manner in which the accounts of any particular service or department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept;

(c) the manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State, as the case may be;

(d) any other matter which is required to be, or maybe, prescribed by rules.

Section 23 :—The Comptroller and Auditor-General is hereby authorized to make regulations for carrying into effect the provisions of this Act in-so-far as they relate to the scope and extent of audit including laying down for the guidance of the Government Departments the general principles of Government accounting and the broad principles in regard to audit of receipts and expenditure.

Explanation :—Without prejudice to the other audit functions, audit is conducted with reference to the following canons:

(1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(3) Government revenues should not be utilized for the benefit of a particular person or section of the community unless

(i) the amount of expenditure involved is insignificant; or

(ii) a claim for the amount could be enforced in a court of law; or

(iii) the expenditure is in pursuance of a recognized policy or custom.

(4) the amounts of allowances, such as travelling allowances, granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole sources of profit to the recipients.

—

APPENDIX—2

[See Chapter IV Paragraph 88]

Rules relating to personal matters affecting Divisional Accounts Officers

The following G.Os are issued by the Govt. of A.P. after taking over administrative Control of Divisional Accountants from the Accountant-General of Andhra Pradesh, Hyderabad, from 1-1-1980, —Vide G.O.Ms.No. 304 Finance (W.A.I) Dated 20-11- 1979

(a) *Confidential Reports of Divisional Accountants*:- Confidential reports may be written by the concerned Executive Engineers under whose control the Divisional Accountants are working and sent to the Director of Works Accounts duly countersigned by the concerned Superintending Engineer.

(G.O.Ms.No. 167 Finance, Dated 21-5-1980)

(b) *Annual Increments*:—Annual increments shall be sanctioned to Accountants who are on deputation, and annual increments shall be sanctioned by the Director of ‘Works Accounts.

(G.O.Ms.No. 167 Finance Dated 21-5-1980)

(c) *Division of Divisional Accountants as Grade-I and Grade-II*: —

Grade — I: 80035-1010-40-1450

Grade — II: 750-30-1020-35-1300

20 percent of Grade II shall be declared as Grade I Divisional Accountants.

(Memo.No. 8812-A/609/WAI/80-3 Finance, Dated 15-4-1980)

(d) *Divisional Accountants taken over*:— Fixation of pay allowing of next increment in the state scales as per the normal date of increment in the central scale ordered.

(G.O.Ms.No. 336 Finance & Pl.(WAI) dated 27-11-1980)

(e) *Divisional Accountants taken over*: — Availing of surrender leave not exceeding 15/30 days commencing from the calendar year 1980.

(G.O.Ms.No.260 Finance dated 25-8-1980)

(f) *Change of designation*:—Change of designation as Divisional Accounts Officer (Works), Grade I and II.

(G.O.Ms.No. 147, Finance & Planning, dated 23-6-1981)

*(g) *A.P.Works Accountants Service Rules*:— The A.P.Government have issued the A.P.Works Account Service Rules in G.O.Ms.No. 182 Finance and Planning (Finance wing M.A.-I) Dated 27th July 1981).

**Note*:—New Rules are issued in G.O.Ms.No.139, Fin, & Plg. Dt. 30/4/1982 w.e.f. 27/7/1981. Printed in A.P.Civil Services Code, 1993.

APPENDIX —3**Revised Rules for the Public Examination qualifying for admission to
the establishment of Divisional Accounts
Officers****Prescribing of Syllabus for Divisional Test Examination.**

(G.O.Ms.No. 308, Finance and Planning (F.W.W.A-I)
7th December, 1981.)

1. A department test called "Divisional Test" shall be held by the Andhra Pradesh Public Service Commission twice a year. The passing of Divisional Test Examination is a necessary qualification for a person to be appointed as Divisional Accounts Officer Grade II but it does not give him claim to be so appointed.

2. The Examination is open to the following:

(i) The candidates selected by the Public Service Commission through the competitive examination i.e., by direct recruitment will be allowed to appear for the Divisional Test after the training of one year is over. They are required to pass this test before their absorption as regular Divisional Accounts officers (W) Grade II. They will be allowed a maximum of three chances within the period of probation for passing the Divisional Test.

(ii) The Emergency Divisional Accounts Officer wherever appointed prior to 1st January, 1980 and continuing as such at the time of Divisional Test examination is held by the Andhra Pradesh Public Service Commission will be allowed to appear for the Divisional Test subject to following conditions:-

(a) Auditors of Accountant-General's Office working as Emergency Divisional Accounts Officer (W) grade II will be given only one chance viz., in the first divisional test to be held after 1-1- 1980 to qualify themselves in the divisional test provided they have not already availed of three chances prior to January 1980 while under the Accountant- General of Andhra Pradesh.

(b) The Emergency Divisional Accounts Officers (W) grade II appointed from the state service given three chances to qualify in the Divisional test including three chances already availed of prior to 1st January 1980 while under the Accountant- General of A.P., provided they continue to hold the post of Divisional Accounts Officers (W) Grade II in the absence of qualified Divisional Accounts Officers (W) grade II on the dates the Divisional Tests are held.

(iii) Senior Assistants working in the offices of Directors of Accounts in projects and Senior Assistants working in the accounts branches of the divisions of the P.W.D., (R&B), Irrigation Branch, P.H. Engineering Department and Panchayat Raj Engineering Department and the Port

Department who have been working as such for a period of 3 years or more are allowed to appear for this examination. Superintendents working in the above departments are also allowed to appear for the examination. They will be allowed three chances to qualify in the examination. Their actual appointment as Divisional Accounts Officer (W) Grade II after they qualify in the Divisional Test will however be governed by the A.P.Divisional Accounts Service Rules.

3. The subject for the examination and minimum marks qualifying for a pass in the examination will be as follows.

Sl.No.	Subject	Time	Maximum marks	Minimum marks required for passing
(1)	(2)	(3)	(4)	(5)
PART – I				
1.	Elementary Book-keeping (without books)	3hrs.	100	40
2.	Public Works Accounts and Procedure (without books)	3hrs.	100	40
PART-II				
3.	Theory paper & Practical on public works accounts and procedure (without books)	2hrs.	100	40
4.	Accounts, Treasury, Financial Rules & Constitution of India (without books)	3hrs.	100	40
5.	Service Rules & Budget Manual (with books)	3hrs.	100	45
Aggregate			500	45%

Note : — Candidates appearing for the Test can pass each part Compartmentally. They should secure a minimum marks of 40% in each paper and 45% of the Aggregate marks to secure a pass.

Syllabus and the Standard of Examination

4. The syllabus and the standard of the Examination will be as follows:

Subject (1) :—The paper in the subject will be of a fairly elementary character.

Advanced Accounting by J.B. Batli Boi 23rd Edition is prescribed as text book. The candidates' knowledge in chapters 1, II, III, IV, V, XIV, XV, and XXVI (portion relating to voyage accounts) will be tested. The paper

shall be without books. Commerce graduates are exempted from taking this paper.

Subject (2) : — The paper consists of the following books:

1. A.P.Public Works Accounts Code.
2. A.P.Public Works Department Code.
3. Pay and Accounts Office Manual (Projects)
4. The A.P.Accounts Code Vol.III (Chapters I to IV).

This will be a written paper and should be a severe practical test of the candidates' knowledge of the rules and examination in initial accounts, stock, other books, bills and vouchers and (2) classification and compilation of Divisional Accounts. The Paper shall be without books.

Subject (3) : — The paper comprises the following books:

1. The Andhra Pradesh Public Works Accounts Code.
2. A.P.Public Works Departmental Code.
3. Pay and Accounts Office Manual (Projects)
4. The A.P.Accounts Code Vol. III (Chapters 1 to IV)
5. Elementary principles of
 - (i) Contract Act
 - (ii) Workmen's Compensation Act; and
 - (ii) Industrial Disputes Act.

This is a theory paper on P.W.Accounts and procedure with a large number of questions calling for brief answers and is prescribed to adjudge in an effective way whether the candidate can promptly give to the Executive Officers of the P.W. Divisions appropriate advice in the matter concerning - the Accounts and Financial arrangement of Divisional and Sub-divisional officers. This paper should be answered without books.

Subject (4) : — The paper comprises the following books:

1. A.P.Accounts Code Vols. I & II
2. A.P.Financial Code Vols. I & II
3. A.P.Treasury Code Vols. I & II.
4. The Constitution of India, 1950, Articles 148 to 151, 202 to 207, 264 to 293 and 308 to 314.

The paper will comprise simple questions of straight forward and general nature and should be answered without books.

Subject (5) : — This paper comprises the following books:

1. The Fundamental Rules & Subsidiary Rules of A.P.Government.
2. The Andhra Pradesh Manual of Special Pay and Allowances.
3. The A.P.Pension Code Vols. I & II.

4. A.P.Budget Manual.

5. Revised Pension Rules, 1980 (As per G.O.Ms.No. 213 of 14-6-84).

This paper may be answered with books. This may be generally practical paper testing the knowledge of the candidates in preparing the following.

1. Preparation of Pay Bills of Gazetted Officers and Non-Gazetted Officers.

2. Preparation of Travelling Allowance bills.

3. Preparation of Leave Account.

4. Verification of service and calculation of pension.

5. Calculation of pension and leave salary contributions.

6. Classification of receipts and expenditure etc.

5. The questions should be set on the portion which will be of practical use of the divisional accounts officer in the discharge of their duties.

Prescribing Syllabus for Departmental test for Andhra Pradesh Works Accounts Service

[G.O.Ms.No.5. Finance and Planning, 4th January, 1984.]

A Departmental Test called "Departmental Test for Andhra Pradesh Works Accounts Service" shall be held by the Andhra Pradesh Service Commission twice in a year. The passing of the Departmental test for Works Accounts Service is a necessary qualification for appointment to the categories 2 and 3 of the posts included in Andhra Pradesh Works Accounts Service subject to the conditions laid down in the provisos 2 and 3 under para 9 of G.O.Ms.No. 139, Finance and Planning (Finance Wing WA-I) Department dated 30th April, 1982. Passing of this test however, does not give him any claim to be so appointed, and recruitment by transfer to the said posts shall be governed by the relevant rules.

The examination is open to the following categories of Officers who are approved probationers in their respective posts;

(i) The existing Superintendents in the Accounts Organization of the Project viz, Offices of Directors of Accounts as on the date of Constitution of Andhra Pradesh Works Accounts Service i.e., 27th July, 1981.

(ii) Section Officers of Finance and Planning (Finance Wing) Department.

(iii) Section Officers of Finance and Planning (Projects Wing) Department.

(iv) Accounts Officers/District Treasury Officers of Treasuries and Accounts Department.

They will be allowed three chances to pass the examination in two compartments comprising of Parts I and II by grouping papers 1 and 2 as

Part I and papers 3 and 4 as part II. The fee payable to each part shall be Rs. 6/- and for both the parts shall be at Rs. 12/- Their actual appointments to the posts in categories 2 and 3 in Andhra Pradesh Works Accounts Service shall be after they are qualified in the Departmental Test for Andhra Pradesh Works Accounts Service. They shall ever be governed by the Andhra Pradesh Works accounts Service Rules issued in G.O.Ms.No. 139 Finance Wing WA.-I) Department. dated 30th April, 1982.

The examination shall be held in two parts. The syllabus of the examination shall be as follows:

PART—I

Paper—I

1. The Andhra Pradesh Financial Code, Volumes I & II
2. The Andhra Pradesh Treasury Code, Volumes I & II
3. The Andhra Pradesh Accounts Code, Volumes I & II
4. The Andhra Pradesh Budget Manual
5. An introduction to the Indian Government Accounts & Audit.

Paper—II

1. The Fundamental Rules and Subsidiary Rules framed thereunder by the Andhra Pradesh Government including the Andhra Pradesh Leave Rules 1933.
2. The Andhra Pradesh Manual of Special Pay and Allowances.
3. The Andhra Pradesh Pension Code, Volumes I and II and Revised Pension Rules, 1980.
4. The Government Securities Manual Third Edition Chapter I (omitting paragraphs 10 and 11) Chapter II (omitting paragraphs 13 and 23) Chapters IV, V, VI, IX, and X (omitting paragraph 123 and Appendix II) and the Andhra Pradesh Government Securities Rules, 1937.
5. The Constitution of India, 1950 Articles 148 to 151, 202 to 207, 264 to 293 and 308 to 314.

PART — II

Paper—III

(Practical with problems)

1. Andhra Pradesh Public Works Accounts Code.
2. The Andhra Pradesh Accounts Code Vol. III — Chapters 1 to 1V.
3. P.A.O. Manual.

Paper — IV

1. Andhra Pradesh Public Works Departmental Code.
2. Elementary Principles of:
 - (i) Contract Act and

(ii) Workmen's Compensation Act and Industrial Disputes Act.

3. Working knowledge in:

(i) Analysis of rates and dates ; and

(ii) Clauses under preliminary specifications to Andhra Pradesh Detailed Standard Specifications.

Each paper shall carry 100 marks and the duration shall be for three hours. The minimum qualifying marks for a pass is 40% in each paper and 45% in the aggregate.

All Papers shall be with books and objective type with problems to test the knowledge of the candidates in practical application of the rules.

Note : — Candidates can pass the posts(s) separately.

APPENDIX —4

[See paragraph 5-17-I of A.P. Budget Manual]

Sectoral and Major Head Classification of Public Works, Roads and Bridges, Housing, Public Health and Powers Projects, Receipts and Expenditure

Authors' Note : — The Heads of Classification given in this Chapter are in vogue since, 1-4-1974. Government of India vide Letter No. Fl (20)-B (AC)86, Dt. 8-7-1986, have communicated to the State Government to follow the revised structure of classification with effect from 1-4-1987. Hence readers are requested to look to the A.P Budget Manual, latest edition and also the latest list of Major and Minor Heads issued by the Central Government. Amendments to this Code are not Issued till now and hence could not be carried out. Please see Page No.27 of this book for the revised classification & new heads.

Note : — The numbers within brackets indicate reference to the explanatory notes:

RECEIPT

Major head	Minor head
059. Public Works (1)	Rents(2) Hire charges of Machinery and equipment. Centage charges. Other receipts (3)

Major head	Minor head
082. Public Health, Sanitation and Water Supply	<p>Receipts from sewerage schemes (4)</p> <p>Receipts from urban water supply schemes (4)</p> <p>Receipts from rural water supply schemes(4)</p>
083. Housing (5)	Receipts from Government residential buildings (6)
106. Minor Irrigation Soil Conservation and Area Development	<p>Receipts from deepening of wells and Tanks</p> <p>Receipts from lift irrigation schemes</p> <p>Receipts from other minor irrigation works.</p> <p>Receipts from Area Development programmes.</p> <p>Other Receipts.</p>
132. Multipurpose River Projects (a) onwards, each multipurpose projects will appear as a sub-major head.	Each scheme under the multipurpose projects will be a minor head (7)
133. Irrigation, Navigation, Drainage & Flood Control projects. (A) Irrigation Projects-Commercial (B) Irrigation Projects-Non-Commercial (C) Navigation Projects-Commercial (D) Navigation Projects-Non-Commercial (E) Drainage Projects-Commercial (F) Drainage Projects-Non-Commercial (G) Flood Control Projects.	Each project will be a minor-head (8)
134. Power Projects (9) (A) Hydro Electric Schemes (B) Thermal Schemes (C) Nuclear Power Schemes (D) Diesel Schemes	Each scheme will be a minor head

Major head	Minor head
(E) Transmission and Distribution Schemes.	
137. Roads and Bridges.	Tolls on Roads Other Receipts
EXPENDITURE	
259. Public Works (10)	Direction and Administration (11) Planning and Research Construction (10) and (120 Maintenance and Repairs (13) Furnishings (14) Lease charges (15) Public Works Workshops (16) Machinery and Equipment (17) Suspense (18) Other Expenditure (19)
283. Housing	Direction and Administration
(A) General	Buildings, Planning and Research Assistance to Housing Boards, Corporation etc.,
(B) Housing Schemes.	Each Class of schemes will be assigned a minor head.
(C) Government Residential Buildings(21)	Direction and Administration Construction Maintenance and Repairs (22) Furnishings Lease Charges Estate Management(23) Machinery and Equipment Suspense Other Expenditure
306. Minor Irrigation	Investigation and Development of ground water resources Construction and deepening of wells and Tanks Tube wells Lift Irrigation Schemes Other Minor Irrigation Works Suspense. Machinery and Equipment Other Expenditure.

Major head	Minor head
308. Area Development (23-A)	Ayacut Development Dry Land Development and Development of hill areas.
332. Multipurpose River Projects (24)	Direction and Administration Machinery and Equipment
(A) Onwards-Each multipurpose River Project will be a sub-major head.	Suspense Other Expenditure Each scheme under the project (25)
333. Irrigation, Navigation, Drainage and Flood Control Projects	
(A) Irrigation Projects (Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Irrigation project (26)
(B) Irrigation Projects (Non-Commercial)	Do.
(C) Navigation Projects (Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Navigation project (26)
(D) Navigation Projects (Non-Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Navigation project (26)
(E) Drainage Projects (Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Drainage project (26)
(F) Drainage Projects (Non-Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Drainage project (26)
(G) Flood Control and Anti-Sea erosion Projects	Direction and Administration Machinery and Equipment Suspense

Major head	Minor head
	Other Expenditure Each Drainage project (26)
334. Power Projects	
(A) Hydro-Electric Schemes	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Hydro-Electric Scheme will appear as a minor head (27)
(B) Thermo-Electric Schemes	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Thermo-Electric Scheme will appear as a minor head (28)
(C) Nuclear Power Scheme	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Nuclear Power Scheme will appear as a minor head
(D) Diesel Schemes	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Diesel Scheme will appear as a minor head (29)
(E) Transmission and Distribution Schemes	Direction and Administration Machinery and Equipment Suspense Other Expenditure Each Transmission and Distribution Scheme will appear as a minor head
(F) General	Assistance to Electricity Boards
337. Roads & Bridges	Direction and Administration (30) Planning and Research National Highways Roads of Inter-State importance Strategic and Border Roads District and other Roads (31) State Highways

Major head	Minor head
	Railway safety works Machinery and Equipment Suspense Other Expenditure
459. Capital Outlay on Public Works(33)	Direction and Administration (33) Acquisition of land (34) Construction (32) Machinery and Equipment Suspense Other expenditure
482. Capital Outlay on Public Health, Sanitation and Water Supply.	Sewerage Schemes (36) Urban water supply schemes (36) Rural piped water supply schemes(36)
483. Capital Outlay on Housing (A) Government Residential Buildings.	Direction and Administration Construction Machinery and Equipment Suspense Other Expenditure
506. Capital Outlay on Minor Irrigation. Soil conservation and Area Development.	Minor Irrigation Soil conservation schemes Area Development programmes.
532. Capital Outlay on Multipurpose River Projects (A) (onwards) – Each multipurpose River Project will be treated as sub-major head	Direction and Administration Machinery and Equipment Suspense Other Expenditure (37)
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects. (A) Irrigation Projects (Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(B) Irrigation Projects (Non-Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure

Major head	Minor head
(C) Navigation Projects (Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(D) Navigation Projects (Non-Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(E) Drainage Projects (Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(F) Drainage Projects (Non-Commercial)	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(G) Flood Control and Anti-Sea erosion Projects.	... ..
534. Capital Outlay on power projects.	
(A) Thermo-Electric Schemes.	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(B) Hydro-Electric Schemes.	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(C) Nuclear Power Schemes.	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(D) Diesel Power Schemes.	Direction and Administration Machinery and Equipment Suspense Other Expenditure
(E) Transmission and Distribution Schemes	Direction and Administration Machinery and Equipment Suspense Other Expenditure

Major head	Minor head
537. Capital Outlay on Roads and Bridges.	Direction and Administration National Highways Roads of Inter-State importance Strategic and Border Roads State Highways District and other Roads Machinery and Equipment Suspense Other Expenditure

Explanatory Notes

(1) This major head will record all receipts relating to Public Works (non-residential buildings).

(2) Rents of buildings including Public Works circuit houses and furniture and other special amenities will be recorded under this minor head.

(3) This minor head will have the following sub-heads:

(i) sale proceeds of dead stock, waste paper and other items, the cost of which was met from office expenses.

(ii) other items. The sub-head "other items" (not representing compensation for damage to works in progress), profits on revaluation of stores, surplus on stock verification, and unclaimed balance under purchase charges from other Governments, local bodies, etc.,

(4) Receipts in respect of each major scheme may be recorded under distinct sub-heads.

(5) Separate minor head may be opened for receipts from each Housing scheme under the control of the Government if the receipts are recurring and substantial.

(6) Will be divided into following sub-heads.

(i) Rent

(ii) Other items.

(7) The receipts under each minor head will be classified under the following sub-heads, as deemed necessary:

(i) Sale of water for irrigation purposes.

(ii) Sale of water for domestic purposes.

(iii) Sale of water for other purposes.

(iv) Sale proceeds from canal plantations.

(v) Navigation receipts.

(vi) Water power.

(vii) Sale of power.

(viii) Indirect receipts to include portions of Land Revenue due to irrigation works, betterment levy and irrigation cess which may be shown under distinct sub-heads.

(ix) Other receipts to include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal rules.

(8) The receipts under these minor-heads will be classified under the following sub-heads as deemed necessary:

(i) Sale of water for irrigation purposes.

(ii) Sale of water for domestic purposes.

(iii) Sale of water for other purposes.

(iv) Sale proceeds from canal plantations.

(v) Navigation receipts.

(vi) Water power.

(vii) Workshop receipts.

(viii) Drainage receipts.

(ix) Receipts from flood control schemes.

(x) Other receipts—to include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal rules.

(xi) Indirect receipts : — to include portions of Land Revenue due to irrigation works, betterment levy and irrigation cess.

(xii) Other items.

(9) Will be divided into the sub-heads sale of power and other receipts of which the latter will include receipts under Electricity (Supply) Act.

(10) The major head and the minor head construction thereunder is intended to record the expenditure on public works on all non- residential buildings relating to-

(a) Functions falling under “General Services” ; and

(b) All General purpose office and Administrative buildings irrespective of whether they relate to General Services, Social and Community Services or Economic Services.

Expenditure on buildings for functional purposes in respect of functions falling under Social, and Community Services and Economic Services, such as construction of Hospitals, Schools, Agricultural Colleges etc., will however be treated as expenditure relating to the appropriate function (though the budgetary and technical control over the expenditure on the buildings will continue to vest with the PWD, the provision for expenditure on such buildings being included in the demands for grants of the PWD, and booked in the accounts under the relevant programme minor head below the functional major heads. For this purpose a specific sub-head-’Buildings’ may be opened below the relevant programme minor

heads, under the functional expenditure. Major head concerned with necessary detailed heads (objects of classification i.e., work establishment, machinery and equipment) to be operated upon exclusively by the PWD. For instance expenditure on construction of a secondary school will appear as a sub-head "Buildings", below "277-Education, B. Secondary- Government Secondary Schools". Where it is not possible to identify the expenditure on the Buildings, to a programme below a function it will appear under the sub-head Buildings below the residuary minor-head. Other expenditure of the functional major head will appear as other expenditure of the sub-major head.

For residential Buildings, see major-head 283. Housing

(11) This minor head will record the expenditure on direction, execution, designs, Architecture, Stores, Control, etc., for which distinct sub-heads may be opened. In addition to distinct deduct-sub-heads may also be opened to record the transfers On percentage pro-rata basis to other major heads on account of apportionment of common establishments namely:

(i) Transfer of establishment charges on percentage basis to the capital major heads. In cases where the PWD. Divisions execute works both of a capital and revenue nature and the common establishment charges relating to these divisions are initially recorded under this minor head, they will be allocated on a percentage basis in proportion to the works outlay recorded under the capital major heads.

(ii) Transfer of establishment charges on a pro-rata basis to the major heads 283. Housing/337. Roads and Bridges wherever there is a common establishment for Buildings and Roads, branches in the PWD, catering to Buildings (both residential and non-residential) and Roads and Bridges.

The contra debits for these deduct-entry adjustments 'will appear either as detail heads under the sub-head Buildings, below the appropriate programme minor head under the relevant functional capital major heads or under direction administration below 283. Housing and 337, Roads and Bridges, as the case may be.

The rules for the transfer of the establishment charges in these cases will be such as laid down in statement E to Appendix 4.

(12) See note 10 above. This minor head may be divided into sub-heads corresponding to various functional major heads as considered necessary.

(13) This minor head will record the expenditure on all Government non-residential buildings. No distinction need be made between ordinary repairs and special repairs.

(14) This minor head will record the cost of furniture etc., provided by the PW Department in non-residential buildings, MLAs' Hostel, Other Government Hostels. PW Department circuit houses etc., which are not let out as regular residential accommodation.

(15) This minor head will record the rent paid by the PW Department for non-residential accommodation hired, requisitioned or leased by that

Department, lease charges paid by the PW Department in respect of residential accommodation hired, requisitioned or leased by that Department will be recorded under the major head 283. Housing-C. Government Residential Buildings-lease charges.

(16) This minor head will record the expenditure on the establishment of PW Workshops, plant and machinery and their maintenance etc., including workshop suspenses.

(17) This minor head will record expenditure on the common tools and plant acquired by the PW Divisions for executing both works of a Revenue and Capital nature. It will have suitable sub-heads, like new supplies, repairs and carriages etc. In addition there will be two specific deduct-sub-heads (i) for adjustment of percentage charges of tools and plant transferred to capital major heads, and (ii) pro rata transfer of tools and plant charges to the major heads 283. Housing and 337. Roads and Bridges in respect of common PW Divisions catering to works both for Buildings and Roads and Bridges, vide similar adjustments indicated in Note (ii) above for establishment charges.

(18) This minor head will be divided into the sub-heads Stock, Purchases and Miscellaneous P.W.Advances.

(19) This minor head is intended to record expenditure which cannot be recorded under any of the other minor heads e.g., Land Development Office, temporary structure not forming part of estimates of any capital work.

(20) Each major scheme of groups of small schemes will be recorded under distinct sub-heads below these minor heads with suitable detailed heads thereunder.

(21) This sub-major head will include expenditure on Housing Schemes for specific Classes of Government employees like Police Housing Scheme etc., for which separate minor heads may be opened after the minor heads Other expenditure.

(22) Ordinary repairs and special repairs may be shown under distinct sub-heads.

(23) This minor head will include expenditure on directorate of Estates.

(23-A). This major head is intended for recording expenditure on programmes for integrated development of selected command areas within the command of the major river valley projects and integrated development of agriculture and allied activities in other special areas, etc. These programmes may be not only related to development of agriculture in these selected areas but also other allied activities like development of fisheries, animal husbandry, I link roads, storage etc.

(24) Investigations and preliminary expenses in respect of Multipurpose River Projects in general will be recorded under the major head 331. Water and Power Development Services.

(25) Expenditure on extension and improvements, maintenance, establishment, machinery and equipment etc. will appear as object classification

such as major/minor works maintenance, salaries etc., under the various schemes, each of which will be minor head.

(26) Three sub-heads may be opened under this minor head to record the following expenditure:

(i) Expenditure on common establishment, not pertaining exclusively to any of the sub-major heads under this major head or the major head 332. Multipurpose River Projects or the corresponding capital major heads 533. Capital outlay INF & D projects and 532. Capital outlay on Multipurpose River Projects.

(ii) Expenditure on common establishment not relatable to any particular project opened as minor head under this sub-major head.

(iii) Expenditure on general planning and Research connected with irrigation, navigation, Embankment, Drainage and Flood Control Works.

(27) The sub-heads will be (i) head-works, (ii) Hydro-Electric installation, (iii) Transmission, and (iv) Rural Electrification.

(28) The sub-heads will be (i) power house and ancillary works, (ii) Transmission and Distribution, and (iii) Rural Electrification.

(29) The sub-heads will be (i) Power Plant and Ancillary works. (ii) Transmission and distribution, and (iii) Rural Electrification.

(30) This minor head will record expenditure on general establishment. The actual cost of construction, development, maintenance, repairs will be accounted for under distinct sub-heads below respective minor-heads e.g., planning and research to highways.

(31) Separate sub-heads may be opened for District Roads and Rural Roads.

(32) This major head and minor head construction is intended to record the capital expenditure of PWD, on all non-residential Buildings.

(33) This minor-head will record the expenditure on establishment of PWD, exclusively engaged for capital works relating to non-residential buildings, where such establishments cater to the expenditure on buildings for residential and other functional purposes and also Roads and Bridges; proportionate establishment charges should be transferred pro-rata to those heads of accounts from this minor head.

(34) This minor head will record expenditure on acquisition of land by the P.W. Department for General purposes. Cost of land acquired for any specific work or purpose will be recorded either as part of the cost of the work or separately under the relevant functional major or minor head.

(35) This minor head will record the expenditure on ordinary Tools and Plant if any, acquired by P.W. Divisions exclusively for Capital Works.

(36) Each Scheme will be recorded under a distinct sub-head below these minor heads with suitable detailed heads.

(37) Will include expenditure on general purpose buildings for the projects, interest on capital and maintenance during the course of construction.

COMMENTARY

The Government is yet to make rules detailing the criteria of allocation of expenditure between “Capital” and “Revenue”.

Allocation of Expenditure between Revenue and Capital : — According to the principles of allocation of expenditure between capital and revenue adopted by the Central and State Governments, in the case of new works, where the cost individually exceeds Rs. 1 lakh or where the individual cost is below this limit, but the works form part of a scheme having a continuity of purpose, time and space and the cost of the scheme, as a whole, exceeds Rs. 5 lakhs, expenditure is debitable to capital where expenditure on other works is debited to the Revenue. Since the monetary limit for the classification of a work as a major work is the same as the monetary limit for the classification of expenditure on new works as capital, in effect, all original works falling under the category of major works will go to capital and those falling under the category minor-works to Revenue. However minor works forming part of a scheme whose cost exceeds Rs. 5 lakhs are being debited to capital. Hence all major works may be debited to capital while all minor works even if they form part of a scheme exceeding Rs. 5 lakhs or less may be debited to Revenue.

Allocation of Establishment and Tools and Plant Charges : — Under the present organizational set up of the P.W.D., there are common establishments for dealing with the works both in regard to buildings and communications (Roads) known as Roads and Buildings Branch. The question of apportionment in the Accounts of the common establishment)Tools and Plant charges incurred in these Branches among the various major heads was considered and following principles will be followed having due regard to simplicity in accounts.

(a) The distribution of establishment charges from the omnibus P.W.D. major head to the Capital major heads will be calculated on a percentage basis, the percentage being determined by the Government in such manner as to remain current for at least three years so as to avoid meticulous and frequent recalculations.

In respect of establishment charges relatable to works done for other Government Local Funds, private parties etc., recoveries will be made on percentage basis to be determined by Government and credited to the major head 259-Public Works, Other Receipts as Revenue.

The debits for the proportionate charges on establishment apportioned to the capital major heads will be adjusted under the sub-head Buildings under the appropriate programme Minor-heads against a detailed head establishment to be opened for the purpose. The contra credit under 259 Public works will be booked under a distinct sub-head deduct establishment charges transferred on percentage basis to capital major heads below direction and administration.. Such adjustments may be made monthly in the Divisional Accounts.

(b) The next stage of distribution of establishment charges under Direction and Administration below 259-Public works will be in respect of the works charged to the major heads 283-Housing and 337-Roads and Bridges only. Distribution of the charges in respect of works charged to other major

heads in the revenue section is not necessary. For this purpose the residuary expenditure under direction and administration at the end of the year, arrived at after the adjustment at (a) above is carried out, the amounts recovered during the year from other Governments, Local Bodies, etc., on percentage basis for work done on their behalf and credited to public works Revenue will be notionally deducted to arrive at the net charges on establishment relating to public works in the Revenue Section. From this net amount a pro-rata distribution of the charges to 283-Housing and 337-Roads and Bridges will be made according to works outlay- recorded under these major heads vis-a-vis the total revenue expenditure on Public Works in all major heads in the Revenue Section. The distributable amounts so calculated will be adjusted from 259-Public Works through a deduct sub-head "Deduct- establishment charges transferred pro-rata to Housing. Roads and Bridges" by per contra debit to 283-Housing-Direction and Administration and 337-Roads and Bridges-Direction and Administration respectively.

(B) Tools and Plant —The procedure outlined above will be followed mutatis mutandis for distribution of Tools and Plant charges.

STATEMENT A

Classification of Expenditure on Irrigation, Navigation, Drainage and Flood Control Works

1. With effect from 1st April 1974, the following changes have taken place in respect of classification of expenditure on Irrigation, Navigation, Drainage and Flood Control Works : —

(i) There is no capital expenditure within the Revenue account or capital expenditure is not booked within the revenue account;

(ii) The classification of works as productive and unproductive accounts:—

2. The following principles shall govern the record of expenditure in accounts : —

(i) The State Government should prescribe definite criteria for classifying the heads of expenditure as pertaining to revenue or capital taking into account the nature and magnitude of expenditure involved. The source of financing, whether revenue budget or capital budget, should follow this classification;

(ii) It is not permissible to temporarily capitalize any expenditure or subsequent right back to revenue over a period of years.

(iii) Expenditure on assets which do not vest in Government is not treated as capital expenditure (See chapter 5 of A.P.Budget Manual 1973).

—

STATEMENT B

Detailed Classification of Works Expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Works

Works expenditure of Irrigation, Navigation, Embankment and Drainage major heads other than 17, 18(1) and 19, falls under one or other of the minor heads "Works," "Extensions and Improvements," and "Maintenance and Repairs." Each of these minor heads is divided into (1) Head Works. (2) Main Canal and Branches, (3) Distributaries. (4) Drainage and Productive Works. (5) Water-courses (for "Works" only). (6) Special Tools and Plant (for "Works" only), and (7) Losses on stock, Under the minor head "Maintenance and Repairs" and eighth head "Compensation," should be opened. The detailed heads subordinate to these heads are enumerated in Statement C.

2. In the case of heads (2) and (3), a separate account may be opened for the main canal and for each important branch and distributary. In the case of projects sanctioned after June 1929, the works expenditure relating to main canal and branches will be divided into (1) main line of canal, and (2) each of its branches separately; that relating to distributaries will also be grouped for the distributaries belonging to the main line of the canal and to each of its branches separately.

3. The following points should receive special attention : — (a) When land is taken up for two or more of these subdivisions at the same time, its cost must be divided into the best way practicable, (b) In the case of Storage Projects all works connected with supply channels to feed the head reservoir come under Head Works, (c) Water power installations at the head works of a canal, head locks and head regulators of main and branch canals, fall under "Main Canal and Branches," (d) When a canal or a distribution channel therefrom; and a drainage in connection with it, are planned simultaneously and the two works intersect, the cost of the crossing should be charged to "Drainage and Protective Work", such as workshops, headquarters station etc., are chargeable to "Main Canal and Branches".

4. For rule relating to Special Tools and Plant and Losses on Stock see paragraphs 80 and 214, respectively. The head "Water-courses" is not necessary in the case of the minor heads "Extensions and Improvements" and "Maintenance and Repairs." The head "Losses on Stock" is intended for all general losses on stock which cannot be attributed to any work the accounts of which are open.

STATEMENT C

Enumerating the detailed heads referred to in paragraph 1 of Statement B and detailing the works and services the charges whereon are classified thereunder

General remarks : —(1) The detailed heads in this list may be varied, under the orders of the local Government, to suit the circumstances of each project. (2) Combined work falling under two or more heads-e.g., combined bridges and falls, or combined falls and regulators-should be classified according as which aspect of the work predominates.

A. — Preliminary Expenses

Surveys and preliminary investigations - This head does not appear under “Extensions and Improvements” nor under ‘Maintenance and Repairs.’

B. — Land

Compensation for taking permanent or temporary possession of land required for the purposes of the work.

The term “Compensation” includes the following besides the payment for the land itself : — (1) Payments for buildings, trees, crops etc, and (2) cost of special land acquisition establishment when it is chargeable to the Public Works Department under article 235, A.P. Financial and Account Code, Volume I. Sale proceeds of wood, building materials, etc, obtained on clearing land taken up should be taken in reduction of the charge if realized before the accounts of the estimate for the acquisition of the land have been closed-vide paragraph 4 of Statement E. If any buildings acquired with the land are used as residences or otherwise let, they should be brought on the Form 49 [PWD VI—49 (a)], Register of Rents and rents realized should be treated as ordinary rent receipts.

C. — Works

All construction works, whether of earthwork or of masonry, etc., excluding work falling under the heads 1. Navigation and K.- Buildings in all cases and under L.- Earthwork where this is maintained as a separate detailed head. Ordinarily, the grouped head C,- Works’ takes the places of such of the heads, D,E,F,F(I) G.H, 3 and L, as are not separately provided for.

D. — Regulators

Works (other than escapes and escape heads) for the regulation of supply.

B. — Falls

Falls and rapids other than those required to maintain the depth of water for navigation purposes.

F. — River and Hill Torrent Works

Aqueducts, superpassages, culverts, siphons, inlets, and outlets and cross drainage works generally when such works are in connection with river and hill torrents.

F. (1) — Other Cross Drainage Works

Cross drainage works of the classes referred to under the head “F.River and Hills Torrent Works”, when such works are in connection with drainage other than that from river and hill torrents.

G. — Bridges

Bridges, both road and railway, for crossing the canal, including subsidiary works, e.g., approach roads, fencing gates, ghats, steps etc.

H. — Escapes

Masonry and earthwork connected with escapes (including escape heads).

I. — Navigation

Locks at head works and on the canal; separate navigation channels and weirs designed for maintaining the requisite depth of water for navigation purposes.

J. — Mills

Water-power plant (if a permanent fixture) and buildings in connection with such plant, also sluices and channels conducting water to and from the same.

K. — Buildings

Permanent and temporary buildings (including staff quarters, offices, workshops, stations, etc., but excluding buildings for water-power) and station drainages, roads, gardens, enclosure walls, conservancy works, etc., pertaining to buildings individually or collectively. In the case of maintenance and repairs, this head includes also taxes payable by Government and rents of buildings hired by Government.

L. — Earthwork

Excavation and embankments for the channels, protective works for the bed and sides, trimming, turving or rivetting slopes; retaining walls for embankments.

L(1). — Boundary and Service Roads

(Subordinate to the detailed head 'L-Earthwork'-Roads & Communications)

This head may be opened to record the expenditure on side roads and service roads separately if it is not proposed to classify it under "L-Earthwork."

L(2). Feeder Railways**L(3) — Ropeways or belt-conveyors or roadways, etc.**

(Added by G.O.Ms.No. 60, PWD, Dt. 9-1-1965)

M. — Plantations

All regular plantations, including the cost of clearing land, transplanting soil and planting trees, gardening charges in connection with buildings do not fall under this head.

N. — Tanks and Reservoirs

Earthwork, masonry, etc., on tanks and reservoirs (e.g., tall tanks) in connection with canals other than tanks chargeable to "Head Works" in the case of storage projects.

O.— Miscellaneous

Works and services not falling under any other detailed head include (1) experiments; (2) works in connection with irrigation outlets not debitable to the head "Water-courses", (3) distance marks; (4) boundary pillars. Also

minor works constructed on the bank of canals or distributaries for the direct delivery of water. Includes also in the case of original works and of extensions and improvements, charges for compensation not debitable to any other detailed head.

P. — Maintenance

All repair works prior to the opening of the Revenue account for the project or the section concerned. This head appears only under "Works".

STATEMENT D

With the introduction of revised classification from 1st April 1974, minor heads have been changed, Similarly, the detailed heads have also undergone a change. The minor head corresponding to the heads "Establishment" is now "Direction and Administration" under which the following 26 Standard Detailed Heads of Accounts have been prescribed.

LIST OF STANDARD DETAILED HEADS

Only heads which have relevance to a particular Minor head are opened under them. In addition, further detailed heads may also be opened from time to time with the prior approval of the Accountant-General to suit the requirements of classification of expenditure and also preparation of the Budget.

1. Salaries
2. Wages
3. Travel Expenses
4. Office Expenses
5. Payments for professional and special services
6. Rents, Rate and Taxes/Royalty
7. Publications
8. Advertising, Sales and Publicity/Subsidies
9. Grants-in-Aid/Contributions/Subsidies
10. Scholarships and Stipends.
11. Hospitality Expenses/Sumptuary Allowances, etc.
12. Secret Service Expenditure.
13. Major Works
14. Minor Works
15. Machinery and Equipment/Tools and Plant
16. Motor Vehicles
17. Maintenance
18. Investments/Loans
19. Materials and Supplies
20. Interest/Dividend

21. Pensions/Gratuities
22. Depreciation
23. Inter Account Transfers
24. Writes-off/Losses
25. Suspense
26. Other Charges.

The scope of Standard Detailed Heads Is briefly explained below:

1. **Salaries** : — Will include pay, allowances in all forms to officers and staff, and the expenses on Leave Travel Concession,. This object classification will also be utilized for recording expenditure on emoluments and allowances of Heads of States and other High Dignitaries. In cases, where it is decided by some State Governments to indicate in accounts, the details of ‘salaries’ such as ‘Pay of officers’ Pay of Establishment’, ‘Allowances and Honoraria’ etc., for statistical information; detailed heads may be opened accordingly in lieu of ‘Salaries’.

2. **Wages** : —Will include wages of labourers and of staff at present paid out of contingencies.

3. **Travel Expenses** : —Will cover all expenses on account of travel on duty including conveyance and fixed travelling allowances but excluding leave travel concession which falls under ‘salaries’.

4. **Office Expenses** : — Will include all contingent expenditure for running an office, such as, furniture, postage, purchase and maintenance of office machines and equipment, liveries hot and cold weather charges (excluding wages of staff paid from contingencies), telephones, electricity and water charges, stationery, printing of forms, purchase and maintenance of staff cars and other vehicles for office use, as distinct from vehicles for functional purposes like Ambulance Vans, etc.- vide(16).

5. **Payment for professional and special services** : — Will include charges for legal services, consultancy fees, remuneration to examiners, invigilators etc. for conducting examinations, remuneration to casual artists by the All India Radio and all other types of remuneration for professional services. It will also include payment for services rendered, supplies made by other Departments such as, Railway, Police etc , a distinction being made in respect of supplies made, service rendered for the running of an office in which case the expenditure will be recorded under “Office expenses”.

6. **Rent, Rate and Taxes/Royalty** : —Will include payment of rent for hired buildings, municipal rates and taxes etc. It will also include lease charges for land.

7. **Publications** : — Will include expenditure on printing of office Codes and Manuals and other documents, whether priced or non- priced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sales. This head is to be operated only where the cost of printing is borne by respective Departments.

8. **Advertising, Sales and Publicity Expenses** — Will include commission to Agents and printing of publicity material.

11. **Hospitality Expenses/Sumptuary Allowances etc.** : —Hospitality expenses will include entertainment allowance of high dignitaries etc. Expenditure on refreshments served in Inter-departmental meetings, Conferences etc, will however, be recorded under Office Expenses.

13. and 14 : — Major Works/Minor Works:- Will be classified with reference to the classification of major/minor Works in C.P.W.A. Code. This will also include cost of acquisition of land structures.

14. **Machinery and Equipment/Tools and Plant** : — Will include machinery, equipment, apparatus etc. Other than those required for the running of an office (vide 4) and special tools and plant acquired for specific works.

16. **Motor Vehicles** : — Will include purchase and maintenance of transport vehicles such as Ambulance Vans which are used for functional activities, as distinct from those used for running an office.

17. **Maintenance** : — Will record expenditure on maintenance of works machinery and equipment (covered under items 13, 14 and 15). It will also include repairs incidental to maintenance.

20. **Interest/Dividend** : —Will include interest on capital; discount on loans.,

21. **Pensions/Gratuities** : — Will include donations to Service Funds and contributions to Contributory Provident Funds.

23. **Inter-Account Transfers** : —Will include transfer to and from Reserve Funds etc.

24. **Writes of/Losses** : — Will include writes off of irrecoverable loss. Losses will include trading losses.

26. **Other Charges** : —A residuary head. This will also include rewards and prizes.

The following heads have been operated under the Major Head 259. Public Works” in the Budget for the year 1976-77.

DIRECTION AND ADMINISTRATION

(i) **Headquarters Office** —

1. Salaries:

Pay of Officers

Pay of Establishment

Dearness Allowance

Other Allowances.

2. Wages.

3. Travel Expenses

Travelling Allowance

Fixed Travelling Allowance

Conveyance Allowance

4. Office expenses

Service Postage, Telephone and Telegram charges

Water and Electricity Charges

Purchase of Motor Vehicles

Other Office Expenses

5. Payments of professional and Special Services.

6. Rents, Rates and Taxes.

26. Other Charges

Legal Charges

Other Expenditure

(ii) Regional Offices:

(Same heads as under (i) Headquarters Office)

(iii) Divisional and Sub-Divisional Offices:

(Same heads as under (i) Headquarters Office)

(iv) Lumpsum provision.

Construction-Minor Works :— This has been sub-divided by the Departments such, as Land Revenue, Excise, Forests, etc.

Sub-division of the Minor Heads under the Major Head '337. Road and Bridges' and other Major Heads like "283. Housing" etc., has also been done similarly.

4. The relevant portions of the rules governing the incidence of cost of pay and allowances of the Government Servants laid down in Chapter 3 of the Account Code, Vol. I, are reproduced below : —

INCIDENCE OF PAY AND ALLOWANCES

The incidence of pay and allowances is governed by the provisions of the Account Code, Vol. I and they are detailed below —

Pay and Allowances (other than Travelling Allowances) of Government Servants

31. (1) Following the principles in Article 30 the pay and allowances of Government servants shall be classified in accounts as part of the scheme, activity or organization (sub-head) under a programme (minor head) below a function (major/sub-major head) to which the service of the Government servant closely relates. Where however, it is not possible to classify ab initio the pay and allowance of Government servant or servants under a single sub-head, because of the overlapping nature of the duties of such Government servants, which extend to several activities, programmes, functions etc., the

charges may be classified initially as part of the scheme or activity or organization to which the major portion of the work of the Government servants relate. a suitable pro-rata allocation of such expenditure should however be made in all such cases as far as possible.

(2) The transit pay and allowances of a Government servant proceeding to join an office whether on first appointment or on transfer either permanently or as a temporary measure, or on reversion from one Department to another, should in the absence of special orders to the contrary be debited to the office to which he is proceeding.

Note 1 : — The transit pay and allowances both ways, of officers of the Defence or Railway Department lent to Civil Departments or vice versa, are debitable to the borrowing Department. This principle shall apply even to cases where the Government servant takes leave either before joining the borrowing Department or before re-joining the lending Department and shall hold good in respect of joining time admissible under the Service Rules applicable to him. Cases of permanent transfers between the Civil and the Defence or Railway Departments shall, however, be governed by the substantive rule in clause (2) above.

For purposes of this note, officers of the Indian Medical Service in civil employment should be regarded in all cases as lent to the Civil Department.

Note 2 : — The transit pay and allowances, both ways, of a Government servant transferred from one Government to another or to foreign service will be adjusted in such manner as may be mutually agreed upon by the governments concerned or as any laid down in the appropriate Service Rules. See also Section in Appendix 3.

TRAVELLING EXPENSES

32. Travelling allowances of Government servants shall be debited in accounts, as part of the scheme/activity or organization, under a programme or function of Government in connection with which the expenditure on the travel on duty of the Government servants is closely connected. This principle is however, subject to such exceptions as may be specially authorized in this behalf by the Government in consultation with the Comptroller and Auditor- General.

STATEMENT E

EXHIBITION OF RECOVERIES OF EXPENDITURE IN ACCOUNTS

1. The rules for exhibition of recoveries of the expenditure in Government accounts are contained in Account Code, Vol. I The following paragraph indicate their application to Public Works transactions. According to these rules, recoveries of expenditure are taken as reduction of expenditure under the respective heads in the following cases:

(i) Recoveries of the cost of service undertaken by Government merely as an agent of a private body so that the entire cost of the services is recovered from that body and the net cost to the Government is nil.

(ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense account.

(iii) Recoveries representing debits to another Government, of expenditure which was so debitible, from the moment it was sanctioned.

(iv) Recoveries from other Government of their share of expenditure on joint establishment which is initially incurred by one of the Governments.

(v) Recoveries on account of adjustments between departments of the same Government for services rendered and supplied made, except in the case of recoveries made by a commercial department for services rendered or supplies made in discharge of the functions for which the department is constituted.

2. In all these cases, except in the case of recoveries of expenditure on works and progress and. transactions of stock and other suspense account, recoveries if made after closure of the accounts of the year to which the expenditure relates are treated as revenue receipts and credited to the receipt major head.

3. In the case of receipts and recoveries on capital accouit they are always taken as reduction in expenditure under the capital head concerned.

4. Recoveries of expenditure for services or supplies made to outside parties or other Governments should in all cases be treated as revenue receipts of the Government rendering such services or supplies.

5. Recoveries on account of services or supplies rendered by a commercial department of Government whether or not they are germane to the essential purpose of the undertaking should be taken as receipts.

6. Recoveries on account of adjustments between two service departments of the same government wherever such adjustment has to be made would continue to be treated as reduction of expenditure in the accounts of the supplying department.

7. Pro rata share of charges for joint establishment for tools and plant should be treated as. reduction of expenditure under the respective minor heads to which they are originally debited.

8. Receipts and recoveries relating to expenditure met out of capital account may continue to be taken as reduction of expenditure.

(See chapter 14 of A.P.Budget Manual).

APPENDIX 4-A

[See Chapter V, Paragraph 102]

1. Units of Appropriation — Public Works-State.

Major head XVII — Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept — Deduct — Working Expenses.

Major heads	Primary units	Secondary Units	Remarks
(1)	(2)	(3)	(4)
Maintenance and Repairs.	1. Maintenance and Repairs (a)	The several detail heads in the statements B and C of Appendix 4.	(a) The appropriation for each project is specified. The distribution among the secondary units and the working estimates thereunder is left to the Superintending and Executive Engineers.
	2. Deduct – Old maintenance charges (b)	...	(b) This is a lumpsum for each project.
Extensions and Improvements.	1. Extensions & Improvements (c)	The several detailed heads in statements B and C of Appendix 4.	(c) Same remarks as at (a) above.
	2. Deduct – Old maintenance charges (d) Establishment – (e)	...	(d) Same as at (b) above.

(1)	(2)	(3)	(4)
Establishment	...	...	(e) The pro rata charges are adjusted annually by the Accountant General. No detailed control is necessary under this head.
Tools and Plant	Tools and Plant (f)	...	(f) The charges are adjusted pro rata by the Accountant General at the end of the year by transfer from 50. Civil Works. No detailed control is necessary under this head.

Major head 18 – Other Revenue Expenditure financed from ordinary revenues.

Works.	1. Major Works (g)	...	(g) Each major work requires specific apprn.
Extensions & Improvements	1. Extensions & Improvements	...	...
	2. Old maintenance charges (h)	...	(h) Same as (b) and (d) above.
Maintenance and Repairs.	1. Maintenance and Repairs	...	...
	2. Old maintenance charges (h)	...	...

(1)	(2)	(3)	(4)
Establishment	<p>(i) See (e) above in the case of 18-A (1) and 18-B (1). In the case of 18-A (2) and 18-B (2) Miscellaneous Expenditure, the cost of special establishment engaged on project surveys and investigation is debited directly to the minor head "Establishment". The units prescribed under 50. Civil works-establishment will be applicable to such extent as may be necessary.</p>
Tools and Plant (g)	<p>(j) See (f) above in the case of 18-A (1) and 18-B(1). In the case of the major head 18-A (2) 18-B Miscellaneous Expenditure, the actual cost of special tools and plant purchased for project surveys is debited. The units prescribed under 50. Civil Works-Tools and Plant will be applicable.</p>

(1)	(2)	(3)	(4)
Other charges (k)	(Dependent on the projects under investigation)	...	(k) A specific appropriation is required under the minor head for each project.
Grants-in-aid	Grants-in-aid		
Major head 18-(1) – Other Revenue Expenditure Finance and Famine Insurance Grants.			
Irrigation, Navigation, Embankment & Drainage Works (1).	...	...	(1) The expenditure is adjusted by the Accountant General under the orders of the State Government.
Major head 19 – Construction of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue			
Same remarks in the case of major head 18(1)			
Major head 68 –Irrigation, Navigation, Embankment and Drainage Works charged to Revenue			
Works	Works (m)	The several detailed heads in statements B and C of Appendix 4.	(m) A specified appropriation is required under the minor head for each project and also for each major estimate within a project.
Establishment* Tools and Plant*			* See remarks (e) & (f) above.
Deduct Receipts & recovered on Capital account (n)	Same as minor head (n)	...	(n) See paragraph 107.

(1)	(2)	(3)	(4)
	Major heads as 50 and 81 – Civil Works.		
Original work- Buildings (o) Land Revenue Excise Stamps Forest Registration General Administration Administration of Justice. Jails & Convict Settlements. Police. Ports and Pilotage. Scientific and Miscellaneous Departments. Education (Other than European and Anglo-Indian Education). Education- European and Anglo-Indian. Medical Agricultural Industries Civil Works Stationery and Printing Miscellaneous Departments Original Works Commns. (a). Original Works Mislns. (b).	...	...
	Same as minor head.	Major works. Minor works.	(o) Each major work (vide para 36 of this Code) re- quires a specific appropriation and the expenditure thereon should be watched separately. Major works should thereof be specifically detailed in appendix to the budget. For Minor works a lumpsum allotment will be made under each minor head. (G.O.Ms.No.1370, PWD Dept., dt.12- 8-1970).

(1)	(2)	(3)	(4)
Repairs	(1) Rates and taxes	...	...
	(2) Buildings Maintenance		
	(3) Communications Maintenance.		
Establishment Tools and Plant.	...See separate list	...	...
	(1) New supplies	.....	...
	(2) Repairs and Carriage.		
	(3) Lumpsum charges creditable to other Govt. departments, etc.,	....	...
Grants-in-aid	...Recurring	...	...
	(1) Grants to	...	...
	(2) Grants to Zilla-parishads for second class roads.	...	...
	(3) Miscellaneous grants for road maintenance. Non-recurring.	...	...
	(4) Grants to Zilla Parishads, Panchayat Samithis and Panchayats for roads and bridges.	...	...
Suspense	Same as minor head	...	...

(1)	(2)	(3)	(4)
Deduct-cost of English stores & establishments	(1) Stores	(a) Par value. (b) Gain or loss by exchange.	...
	(2) Establishment.	(a) Par Value (b) Gain or loss by exchange.	* The adjustments under this head will be made by the Accountant General and communicated to the Chief Engineer monthly for information. Watched by Government with the Accountant General's assistance.
Gain or loss by exchange.	...	...
II. Units of Appropriation under the minor head "Establishment"			
1. Chief Engineers.	(1) Pay of officers Voted	...	...
	(2) Pay of officers Non-Voted.	...	...
	(3) Pay of establishments (Voted)-Permanent.	...	...
	(4) Pay of establishments (Voted)-Temporary.	1. Travelling allowances (excluding fixed traveling allowances).	Secondary unit 3 only appears under Non-voted.
	(5) Allowances-Voted.	2. Fixed traveling allowances.	
	(6) Allowances – Non-Voted.	3. Other compensatory allowances.	

(1)	(2)	(3)	(4)
	(7) Contingencies – Non-contract- voted.	1. Telephone charges. 2. Pay of menials. 3. Electric current. 4. Books and Periodicals. 5. Miscellaneous.	... ... ... ...
	(8) Contingencies –Non-contract – Non-voted.	Rate and Taxes	...
	(9) Supplies, Services voted.	Clothing & equipment	...
i. Government Architects.	Same as against sub-head	1. Chief Engineers above.	...
iii. Electrical Engineers.	Do.	Do.	...
Executive Establishments	(1) Pay of officers –voted	(1) Upper and Lower subordinates.	...
	(2) Pay of officers – Non-voted.	(2) Office Establishments.	...
	(3) Pay of Establishments Permanent – Voted.	(3) Other Establishments.	...
	(4) Pay of Establishments – Temporary – Voted.	1. Upper and Lower subordinates.	...

(1)	(2)	(3)	(4)
		2. Office Establishments.	
		3. Other Establishments.	
	(5) Charges recoverable from other Govts., Departments, etc., Other unit same as (5) to (9) under (i) Chief Engineers above.		
vi. Medical Establishments	Same as (3) to (8) under (i.) Chief Engineer above.	...	...
	(9) Supplies & Services – Voted.	1. Medicine and Hospital charges. 2. Clothing and Equipment.	...
vii. Panchayat Raj Engineers.	Same as (1) and (5) above under 1. Chief Engineers.	...	...
viii. Deleted.	...	...	...
x. Deduct – Recoveries.	...	...	...
	Refunds of Revenues.		
xiii. Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept – Deduct Refunds.	Same as minor heads.	...	...

(1)	(2)	(3)	(4)
xiv. Irrigation, Navigation, Embankment & Drainage, Works for which no capital accounts are kept – Deduct – Refunds. Civil Works Deduct Refunds.	Same as minor heads	...	...
III. Units of Appropriation under 50. Civil Works – Central.			
Original Works – Buildings Customs Taxes Salt Optium			A Specific appropriation of is necessary in the case of every major work.
Audit Ecclesiastical Political Scientific Department Currency Miscellaneous Departments.	Original Works.	Major works Minor works under each of the minor heads.	A lumpsum appropriation is provided for minor head for each division.
Repairs.	Repairs – Buildings *		* A lumpsum appropriation is provided for each division.
Establishments.	Establishment charges payable to other Govts. Departments, etc.,		
Tools and Plant	Tools and Plant Refunds of Revenue.		
XXXIX – Civil Works – Deduct Refunds.			

Debit Heads

The Accountant-General and Government watch and control the expenditure under the Central and State Ledger Heads

Monthly Statements**APPENDIX— I****FORM 'F' — Progress Report.**

Forms F and G are inserted as per G.O.Ms.No. 172, Tr. Rds. & Bld.,
(C) Dept. Dt. 3-6-1980.

Progress report on expenditure against appropriation for the month of

Sl.No.	Major Head.	Detailed head of unit of Appropriation	Name of work.	No. of Estimates	Appropriation to end of last month	Change during the month.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		Expe.during the month to end of previous month	Expe.during the month	Total upto date Expd.	Outstanding liabilities.	Total Expd.liabilities.	
		(8)	(9)	(10)	(11)	(12)	(13)

APPENDIX—II**FORM-'G'**

Minor Head : —

Circle : —

Circle

Statement of progressive — — — Expenditure upto the end of

State

lumpsum at the disposal of the controlling officer, as in the case of the units "Pay of Officers" and "Pay of Establishments- Permanent" the allotment need not be entered, but the appropriate heading should be opened to record the expenditure incurred under it.

Should the allotment under any unit be increased or decreased by a higher authority, the figure for the allotment should be corrected by a plus or minus entry in red ink.

Note : — Gazetted Officers who draw their own pay and allowances from the treasury and who are not heads of Offices need not maintain the accounts prescribed under these rules but their pay and allowances should be included in the accounts of the head of the office.

(2) Each bill presented for payment at the treasury should be marked clearly with the complete account classification i.e., the major, minor and sub-heads and primary and secondary units of appropriation. Treasury officers are authorized to refuse payment if this rule is not complied with.

(3) As each bill is passed it should be posted in the appropriate columns in the prescribed form. The postings will be classified by treasury districts in order to facilitate the reconciliation of departmental figures with those of the treasury and the Accountant-General. Any corrections in the classification of bills intimated by the treasury should be carried out in the accounts.

An isolated payment in another district may be indicated in the remarks column. Where, however, a disbursing officer has to make frequent payments in a number of districts separate portions of the same form may be set apart for recording the transactions in each district, or a separate page may be opened for each district, with an additional page for the totals.

(4) Disbursing Officers who have dealings with sub-treasuries should close their accounts in accordance with the dates of closing of the sub-treasury accounts. For example a 'bill cashed at the end of the month after the sub-treasury accounts have been closed, should be accounted for as the - expenditure of the next month. Large payments after the closing of sub-treasury accounts should, however, be indicated in the remarks column of the disbursing, officers report of expenditure to his immediate controlling officer.

Note : — In the month of March all transactions to the end of the month should be included in the accounts.

(5) In posting the account in form-A, disbursing officers should bring forward to section III, the figures in section VII of the previous month's accounts. Liabilities incurred during the month on account of supplies ordered and expected to be received and paid for during the year should be entered in section VIII (b), Payments made on account of liabilities discharged should be posted against the heading (e) in the same section as soon as the liabilities have been discharged simultaneously with the entry of the disbursements or adjustments in section IV or VI.

(6) Leave salaries of gazetted officers — Gazetted officers on leave within the Presidency should be required to submit duplicate bills, one of which should be coloured and headed "Not payable at the treasury". Such duplicate bills should be forwarded by the treasury officers, with a certificate

of payment, to the Chief Engineer or other officer nominated by him, for inclusion in his account of disbursements.

(7) **Report to the controlling officer** : —After the close of the month, each disbursing officer will, after such reconciliation with the treasury figures as may be prescribed by the Chief Engineer in consultation with the district treasury officer; forward to his immediate controlling officer an extract of his account in form A containing only sections I, U, III, IV(district totals only), V, VI, VII, IX and X, the details leading up to the district total IV being omitted.

(8) **Accounts of subordinate and chief controlling officers** : — The subordinate controlling officer should consolidate in form B the figures of his own register of disbursements (form A) and figures contained appertaining to each unit should be grouped by districts. If, owing to the number of districts or the number of disbursing officers rendering accounts being large, more pages than one are utilized for the purpose of consolidation, the total should be incorporated in a separate page. The sub-ordinate controlling officer should then forward an extract of his register in form B showing only the totals of sections I to III, IV (district totals only), V, VI, VIII, X and XI.

The subordinate controlling officers except those in the City of Hyderabad under the controlling of the Chief Engineer should then forward the "B" form statement to the Chief Engineer before the 20th of every month, copy being sent to the Accountant-General also. The Chief Engineer will consolidate the "B" statements from all the circles with figures under "A. Chief Engineers" and "B. Consulting Architect". The Accountant-General will check the figures in the Form "B" statement received by him with those booked in his office and will then return the statements with necessary entries therein to the concerned subordinate controlling officers within ten days through the Chief Engineer. The Chief Engineer will then note in his books the corrections made by the Accountant-General, reconciled. On receipt of these verified return, the subordinate controlling officers (except those in the City of Hyderabad) should locate the discrepancies with the help of the adjustments slips from the Accountant-General and the billwar statements furnished by the subordinate officers under their control and the treasury officers concerned and should forward the necessary discrepancy statement to the Accountant- General for effecting reconciliation. After complete reconciliation of the discrepancies is effected, the subordinate controlling officers should submit to the Chief Engineer a certificate of agreement to the effect that the figures of Establishment charges in their circles have been completely reconciled up to end of the third preceding month.

As regards officers in the City of Hyderabad under the control of the Chief Engineer including the officers of the Chief Engineer & a clerk from each of the City officers should be deputed to the Accountant-General's Office to personally reconcile the figures of expenditure between the Departmental and Accountant-General's accounts during the first week of the second month following that to which the accounts relate. A reconciled statement of expenditure should then be submitted to the Chief Engineer followed by a certificate that they have completely reconciled the discrepancies.

The Accountant-General and the officers of the department will be jointly responsible for reconciling differences in the figures and discrepancies in classification.

Based on the certificates received from the subordinate controlling officers, the Chief Engineer (General) will send a consolidated certificate of agreement to the effect the figures of expenditure relating or establishment under his control have been completely reconciled up to the end of the third preceding month.

9. The Accountant-General will send to the Chief Engineer intimation of all expenditure, which has been incurred under any of the heads for which the latter is responsible, and which has come to the notice of the former through the exchange accounts. The Chief Engineer will carry out the adjustments directly in his own account in form A or will communicate them to subordinate disbursing officers for entry in their accounts in form A, according as the charges is one for which the appropriation has been retained entirely by the controlling officer or has been distributed to disbursing officers. Care should, however, be taken to avoid double adjustments.

No.	Subject	Major head										Remarks										
		Sub-heads.										27	28	29	30	31	32	33	34	35	36	
1	2	2	2	2	2	2	2	2	2	2	2	27	28	29	30	31	32	33	34	35	36	
I.	Units of appropriation.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
II.	Appropriation.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
III.	Expenditure to end of preceding month.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IV.	Disbursements during the months.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	District of payment	Account of																				
V.	Total disbursements of the month.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
VI.	Accountant – General’s adjustments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Self as disbursing Officer.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Officer X-	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Officer Y -	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Officer Z -	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
VII.	Total adjustments.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
VIII	Progressive total of expenditure including adjustments.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IX.	Liabilities -	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Self as disbursing Officer:	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Officer X -	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Officer Y -	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Officer Z -	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
X.	Total liabilities	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XI.	Total progress expenditure plus liabilities (VIII plus X)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

N.B. : — The same form can be used both by subordinate and chief controlling officers. The form is suitable also for reporting the figures to the Chief Controlling Officer, if any, or to the Accountant-General.

V. List of Controlling and Disbursing Officers.

(50. Civil Works Establishment)

Major, minor and sub-heads	Chief Controlling Officer.	Subordinate Controlling Officer.	Disbursing Officer.	Remarks.
(1)	(2)	(3)	(4)	(5)
50. Civil Works transferred – Establishment -		...	Chief Engineer	...
(i) Chief Engineers	The Chief Engineer (in charge of Establishments).	...	Consulting Architects.	...
(ii) Government Architects.	Do.	...	Electrical Engineer.	...
(iii) Electrical Engineer	Do.	...	Superintending Engineers.	...
(iv) Superintending Engineers	Do.	Superintending Engineer	Divisional and Sub-divisional Officers.	Sub-divisional officers should however send accounts in the prescribed form to Divisional Officers.
(v) Executive Establishments.	Do.	Do.	Do.	
(vi) Medical Establishments	Do.			

Major, minor and sub- heads	Chief Controlling Officer.	Subordinate Controlling Officer.	Disbursing Officer.	Remarks.
(1)	(2)	(3)	(4)	(5)
(viii) Panchayat Raj Engineers.	The expenditure under this head will be controlled by Government in the Panchayat Raj Department with the help of monthly statements of expenditure forwarded by the Accountant General after the first six months of each year.			
51. Civil Works – Reserved Agency. Establishment - (v) Executive Establishment.	Same as for Transferred – (v) above.			
(vi) Medical Establishments.	Same as for Transferred – (vi) above.			

[APPENDIX 4—B & 4—C are OMITTED]**APPENDIX —5**

[See Chapter XXI, paragraph 556(d) and 585]

Accounts Rules relating to the Receipts and Charges of the Public Works Department in connection with Cemeteries and Churches**INTRODUCTORY**

1. The rules in this appendix state the account procedure to be observed in dealing with such receipts and charges pertaining to cemeteries and churches as pass through the accounts of officers of the Public Works Department in accordance with the Ecclesiastical Rules published by the Education Department of the Government of India.

RECEIPTS

2. Divisional Officers are not concerned with any receipts of the Ecclesiastical Department other than sums received as fees for endowments of monuments in Government cemeteries.

3. Endowment fees which are payable to the Divisional Officer under the Ecclesiastical Rules may be received if offered by any subordinate officer authorized to receive moneys on behalf of the Divisional Officer. A receipt should at once be granted to the payer in Form No. 3 (P.W.D.VI-17) and the amount received should be credited in the Cash Book to the head "Cemetery Endowment Fund" under "Savings Bank Deposits-Bank Accounts."

The receipt should set forth full particulars of the endowment, including the names of the deceased and the cemetery.

CHARGES

4. Expenditure in connection with ecclesiastical works is incurred in the Public Works Department only when the charges are debitable to the estimates of the department under the Ecclesiastical Rules or the responsibility for the proceedings leading to the expenditure devolves primarily on the department under those rules. No charges may be adjusted against the grants of the department in connection with any of the services which definitely devolve upon any other department e.g., the entertainment of mali-chowkidars and assistant coolies or other ecclesiastical establishment on the plea that the expenditure is not unconnected with other services, e.g., planting of trees, shrubs, etc, for which the Public Works Department is responsible. Nor may any expenditure be adjusted against the Public Works grant, which is not authorized to be met from State funds, e.g., the cost of architectural decoration to church buildings or of furniture in excess of, or costlier than, the prescribed scale, or charges for the erection of works or for unauthorized repairs or renewals.

1. Expenditure incurred on the digging of graves or the preparation of coffins, under the general or special orders of the Civil or Military officers authorized to issue such orders to a Public Works officer is recoverable from

such officers, and should, therefore, be treated as expenditure on Deposit Works, though charged to the head "Miscellaneous Public Works Advances" pending recovery.

5. The charges incurred should be accounted for generally in accordance with the ordinary rules relating to Civil Works expenditure subject to the special instructions given in the following paragraphs.

6. In recording the expenditure on endowed monuments such details should be maintained as may be required to be posted in the annual ledger accounts of endowments (vide paragraph 14 following). If separate estimates are not sanctioned, the necessary details may be recorded separately in Works Abstracts and Register of Works.

7. An advance made under the Ecclesiastical Rules to chaplain or other Government servant out of the Public Works grant, for the purpose of "planting a cemetery and preserving it in decent order, should be treated as a cash imprest, standing or temporary as may be convenient.

8. When furniture is supplied to a temporary church, which is required to be returned into store when the building ceases to be used as a church, a numerical account of it, should be kept, as a supplement to the Register of Tools and Plant, Form 15 (PWD VI-9) until the articles are received back and disposed of.

9. If any works are executed on behalf of church societies or other trustees concerned even when they may have received cash grants for the purpose from the Civil Department, or if any other expenditure is incurred on their behalf which is not chargeable to the State, the transactions should be treated in the accounts as pertaining to Deposit Works under the rules relating to such works.

ACCOUNTS OF ENDOWMENTS

10. The accounts of endowments, as described in the following rules, are kept on the principles (1) that the actual expenditure incurred in connection with the objects for which endowments have been received is charged off as Civil Works expenditure, and the income accrued in the shape of interest on the endowments is, per contra, treated as Civil Works revenue, and (2) that pro forma accounts are maintained separately, comparing the expenditure with the income.

An ordinary endowment is intended to cover the expense of ordinary annual maintenance, re-lettering and repairs, but not the risk of accidents due to floods or earthquakes or other extraordinary causes, which can be covered only by an additional special endowment.

11. All endowment receipts of the month should be posted in the Register of endowments, Receipts, Form 88 [PWD VI-41(a)] maintained in the Divisional office in respect of each cemetery, and the total of the endowments , received up to date (Ordinary or Special as the case may be) should be struck against the last entry.

12. In the monthly Schedule of Credits of Miscellaneous Heads of Accounts, Form 76 (PWD VI-99) the total receipts of the division on accounts

of endowment fees should be detailed so as to show the amounts realized for each cemetery, separately for Ordinary and Special Endowments.

13. In the Monthly Account of the division for March, interest on the amounts of endowments as received up to end of that month should be calculated at the rates prescribed in the Ecclesiastical Rules, and credited to the head “XXXIX. Civil Works” by debit to “22. Interest on their obligations-Interest on Cemetery Endowment Fund”, full details showing the amount pertaining to each cemetery (separately for ordinary endowments) being given in the Schedule of Debits to Miscellaneous Heads of Account, Form 76 (PWD VI-99).

Simultaneously, the amount of interest creditable to each ledger account (paragraph 14) of the following year should be posted therein.

14. At the close of the year, the Ledger Accounts of Endowments should be written up in Form 89 [PWD VI-41 (b)] which shows the expenditure of the year against the interest on endowments received to end of the previous year plus unspent balance (if any) of that year’s ledger account. A separate set of folios should be reserved for each cemetery and the transactions of a year should be posted so as to show separately the figures for (a) each special endowment the amount of which exceeds Rs. 25. (b) other Special Endowments collectively, (c) all Special Endowments collectively, i.e., (a) + (b), and (d) all Ordinary Endowments collectively.

15. From the ledger accounts should be prepared for submission to the Accountant-General, the Annual Account of Cemetery Endowments, Form 90 [PWD VI-41 (c)] a separate sheet being used for each cemetery, and the amount of endowments to end of the year being taken from the Register of Endowment Receipts, Form 88 [PWD VI-41(a)].

16. The Annual Account which the Accountant-General is required to submit to the Local Government in accordance with the Ecclesiastical Rules will also be prepared in form 90 [PWD VI- 41(c)], substituting “Name of cemetery and class of endowment” for the heading of column 1.

APPENDIX—6

[See Chapter IX, paragraph 255]

Rules for the collection and accounting of toll collections levied under the Navigation Rules framed under

Act II of 1890

1. On the payment of the prescribed fees the officer empowered to issue licences or other tickets and passes prescribed in the Navigation Rules under Act II of 1890 should issue them in the prescribed form. All licences should, if possible, be issued on the day on which the fees are paid.

2. Indents for tickets should be made to the Director, Government Press, Hyderabad.

3. On receipt in the Division office, the tickets should be carefully examined by the Divisional Officer. He should then count the number of

tickets in each book and record a certificate of count on the flyleaf. Errors in print should be corrected and attested under the dated initials of the Divisional Officer. In the case of books issued to Sub—divisional Officer by the Divisional Officers the certificate of the latter will not dispense with the examination of the books on their receipt from the former. The Sub—divisional Officers should make a fresh count in such cases and record a certificate of count again on the flyleaf as soon as the books come into their hands. Boats, Lock and Wharf Superintendents should record similar certificates as soon as the books come into their hands and before bringing the books into use.

3-A. On receipt in the Divisional Office, the tickets should be entered in the prescribed register (only after a count of the tickets as enjoined in rule 3 is completed and recorded) as separate folio being opened for each class of tickets and every Canal Officer empowered to grant licences or sell tickets should also keep a register in the same form without using the columns “Date of issue” and “To whom issued”. (Issue of “M” licence books and “U” pass books should be accounted for properly in the Stock Register) Note more than one licence book shall be issued at a time to each licensing station. The Register or Tickets should be reviewed periodically and as assurance obtained from the Canal Officer empowered to grant licences or sell ticket that the ticket book is in his personal custody and contains the full number of forms intact.

4. Blank forms of the licences and other tickets should be kept securely under lock and key, and blocks of completed books of licences should be returned to the Divisional office for record. Whenever there is a transfer of charge, a record of blank licence books and other permit books, etc., should be made in Form No. 3 of toll cash accounts.

5. Complete registers of the vessels of several classe plying in each Canal System should be printed by Superintending Engineers for the use of officers of divisions having navigable canals and these registers should be kept upto date. For the use of licensing stations, a list giving the register number of all boats registered at Dowlaishwaram, or Vijayawada the nett tonnage against each should be printed and kept up to date by the issue of correction slips by the divisions concerned.

Entries in the Board Register should be made by the Lock Superintendent and attested by him as and when the boat is registered. All corrections should be made by the Wharf Superintendent with dated initials. The Section Officer, Sub divisional Officer and the Executive Engineer whenever they happen to be at the wharf should peruse the entries to see that the register is properly maintained.

6. Realization of the sale of tickets should at once be entered in the special form of Day Book [P.W.D. VI-117(a)] for the use of Boat, Lock and Wharf Superintendents. The book will be in counter foil like an Imprest Cash Book and the entries may be made in each detail as will allow of a proper check of the amount collected. Separate forms [P.W.D. VI-117(b)]

are provided for the Day Book of the realization from the sale of licence tickets and wharfage, demurrage and other dues.

Note :—The imprest Cash Book in Form 2 (P.W.D. VI-2) may be used in case where the transactions do not appertain to more than one or two classes of receipts.

7. Submission of accounts : — Each officer or subordinate authorized to sell tickets should send a copy of his Day Book to the sub divisional or Divisional Officer as may be ordered either daily or at such times as the Executive Engineer may direct but not less than once a month. The Cash Account [P.W.D, VI-117(c)] should be supported by receipts for remittance, duplicate tickets and collected and the Divisional Accounts Officer should be careful to see that they are duly received.

8. On receipt at the Divisional Office, the Cash Account should be checked with the Day Book and their accompaniments, special care being taken to see that the tickets accounted for are in prescribed order, that the opening number of each ticket book agrees with the closing number in the previous cash accounts and also that the proper amount due has been collected and brought to account in each case. In the case of annual licence and wharfage fees, it should be seen by reference to the Register of Boats that the tonnage is correctly quoted. In the case of six weeks licences, this comparison of tonnage with the Boat Register may be restricted to a percentage of the tickets sold.

9. Collected tickets : — When a ticket book is used up, the date of the last ticket sold should be entered in the Register of Tickets. The amounts entered on the collected tickets should be compared with the amount accounted for in the Day Book and the tickets should then be returned to the concerned locks. The tickets thus returned after audit should be pasted in the blocks at the locks and the pasting should be completed from month to month. When all the tickets of a book have been received and pasted, the block should be at to the Divisional office for record. Collected tickets issued in another division should be sent to that division for disposal, Blocks with collected tickets attached thereto should be kept for three years and then destroyed, the fact of destruction being noted in the register.

The following special procedure should be applicable to the completion of licence books : —

The counterfoils of completed licence books should be sent to the Sub-division office within a year of completion, the Lock Superintendent or Wharf Superintendent noting in the Register of Canal ticket books with him, the dates of first and last entries and date of transmission to the Sub-division office. The surrendered licences after audit in the Division office should be sent to the Subdivision office where only they should be posted on to the relevant counterfoils month after month. These registers after completion and audit by Divisional Accounts Officer during inspection should be sent to the Divisional office with the certificate of completion signed by the Sub divisional Officer for final disposal after check of surrendered licences with the Cash account I.

When the final audit is made, the work 'Cancelled' should be stamped on the surrendered licence and returned for record in the canal office.

10. Disposal of cash collection : — Cash collected should be remitted daily to the nearest treasury or to a Sub divisional officer or the Divisional office, as the Executive Engineer may direct in writing in the case of each office.

Note : — The Executive Engineer may permit under written order a Canal Officer to retain the cash collections for a longer period than that laid down above when the exigencies of the service demand the concession, But in such cases the Executive Engineer must satisfy himself that sufficient precautions have been taken against any possible loss of Government money.

11. All such cash balances in the hands of Canal Officers should be carefully preserved in strong iron-sages and watched, where so prescribed by a police guard.

12. Remittances to the treasury should be accompanied by a chalan in duplicate in the prescribed form, one copy to be retained by the treasury and the other to be sent to the Divisional or Sub divisional office, as the case may be, in support of the entries of payments in the Cash Account.

13. An officer or subordinate empowered to sell tickets will be personally responsible for any short recoveries or undercharges made in contravention of the Navigation Rules. He should satisfy himself on the following points before issuing any licence:-

(1) that the previous licences are surrendered by the owners of vessels:

Note : — The word 'renewed' should be stamped by the licensing officer on a surrendered licence with the renewal is made and should also be dated by date stamp below the word 'renewed'.

(2) that the rates charged are correct and in accordance with those given in the Navigation Rules and Notifications;

(3) that the registered tonnage in the case of new vessels is arrived at by correct measurement; and

(4) that the full amount of the licence is recovered before the issue of such licence.

The date of issue and of expiry should be stamped by the licensing officer on the original licence by a date stamp.

14. Section Officers and Sub divisional Officers should test-check- measure the entries in the Boat Register with the boat plying in the canal The minimum number of check measurements will be five in the case of Sub-divisional Officer and ten for Special Officer per month from among the previously unchecked boats. The fact of check measurement should be recorded under the dated initials of the officer concerned in the Boat Register and the licence. The fact should also be intimated to the Executive Engineer promptly.

A register of check measurements of licences by Sub divisional Officer and Special Officer should be maintained in the Sub divisional office and

produced during the inspection of the Subdivision office by the Divisional Accounts Officer.

15. Cases of doubt or difficulty not distinctly provided in the rules should always be referred to the Divisional Office for instructions before issuing licence.

APPENDIX —7

Rules for the Distribution of Establishment and Tools and Plant Charges

Detailed procedure for distribution of establishment/tools & plant, etc., in respect of common public works establishments.

1. Establishment :—The ‘gross expenditure’ on the common establishments of PWD-Roads and Buildings Branch will be recorded under the Minor Head “Direction and Administration” below “259. Public Works”.

The Minor Head will have suitable sub-heads such as “Direction”, “Designs”, “Supervision”, “Execution”, “Architecture”, “Stores Control” etc. From this ‘gross expenditure’, the distribution of the charges will be in two stages as explained below : —

(a) The first stage of distribution will be in respect of the establishment charges from the omnibus PW Major Head to these heads will be calculated on a percentage basis, as per the existing principles in CPWA Code, the percentages being carefully determined by the Governments in such a manner as to remain current for at least 3 years so as to avoid meticulous and frequent recalculations.

In respect of establishment charges relatable to works done for other Governments, Local funds, private parties etc., recoveries will be made on percentage basis to be determined by Government and credited to the Major Head “059-Public Works - Other Receipts” as Revenue.

The debits for the proportionate charges on Establishment apportioned to the Capital Major Heads will be adjusted under the sub-head “Buildings” under the appropriate programme Minor Heads, against a distinct detailed head or Object Classification) “Establishment” to be opened for the purpose. The contra credit (minus debit) under “259. Public Works” will be booked under a distinct sub-head “Deduct-Establishment Charge, transferred on percentage basis to Capital Major heads”, below “Direction and Administration”. Such adjustments may be done monthly in the Public Works Divisional Accounts.

(b) The next stage of distribution of the establishment charges under “Direction and Administrations” below 259 Public Works’ will be in respect of the works charged to the major head “283 Housing” and “337. Roads and Bridges” only. Distribution of the charges in respect of works charged to other major heads in the Revenue section is not necessary. For this purpose from the residuary expenditure under “Direction and Administration” at the end of the year, arrived at after the adjustment at (a) above is carried out, the amounts recovered during the year from other

Governments, Local Bodies etc., on percentage basis of work done on their behalf and credited to Public Works as revenue will be notionally deducted to arrive at the net charges on Establishment relating to Public Works (original works) in the "Revenue Section". From this net amount, a pro-rata distribution of the charges to "283. Housing" and "337. Roads and Bridges", will be made according to works outlay recorded under these major heads vis-a-vis the total revenue expenditure on Public Works (original) works in all major heads in the Revenue Section. The distributable amounts so calculated will be adjusted from '259. Public Works' through a deduct-sub-head "Deduct-Establishment Charges" transferred pro-rata to, "Housing"/"Roads & Bridges", by per contra debit to "283. Housing-Direction and Administration" and "337. Roads & Bridges - Direction and Administration", respectively.

2. Tools and Plants : — This procedure outlined above will be followed mutatis mutandis for distribution of "Tools and Plant" charges also.

3. (Omitted).

4. The cost of special tools and plant, i.e., tools, plant, machinery, etc., obtained to meet the special requirement of a particular work or project, and of a nature not usually to be found in the general stores of the province, should be treated as a direct charge to the work of project and not classified under the minor head "Tools and Plant". Similarly, tools, plant and machinery required for a workshop of a quasi-commercial characters should be charged direct to the accounts of it.

Note 1 : — In case of doubt, the Chief Engineer will decide whether any item of tools and plant should be classified a ordinary or special.

Note 2 : — The cost of tools and plan required for use on Famine Relief should be treated a "Special" and classified in accordance with rule 4 above.

5. Recovery of the cost of establishment and tools and plant should be made in the following cases

(a) Work done for other provinces.

(b) For work done in the Engineering Research Laboratories, Hyderabad on behalf of the Departments of the State Government, other Governments, Railways, Private persons or bodies.

(Substituted by G.O.Ms. No. 2162, PWD, Dt. 31-12-1970)

(c) "Work done for all other departments other than the works done for the welfare of scheduled tribes and for the development of scheduled areas, when the cost is chargeable to these departments."

(G.O. Ms. No.245, PWD, dt. 24-24971).

(d) Non-Government works.

(e) For all work done in the Public Works Workshops at Dowlaishwaram and Bezwada, even though the work is for a Public Works Division within the province.

(f) For work done in the Engineering Research Laboratories, Hyderabad, on behalf of the Departments of the State Government, other

Governments, Railways, private persons or bodies.

(Substituted as per G.O.Ms. No.2162, PWD, dt. 31-12-1970).

6. In the cases referred to in rule 5 above, recoveries will be made at percentage rates on the value of work done. The percentage for Archaeological and Central Civil Works and works executed for the Posts and Telegraphs department have been fixed at 19 per cent for establishment, pensionary and tools and plant charges as a permanent arrangement with effect from 1st April item (b) are fixed separately for establishment and tools and plant charges, and re-adjusted if necessary at quinquennial intervals, by the local Government in consultation with the Accountant-General, the rates being based on the actual average cost (per 100 rupees of outlay on works) in the State during the previous five years. The actual average cost should be taken to mean, in the cases of establishment, that portion of the average expenditure on the whole establishment which may be considered to have been incurred in the actual execution of works and their connected preliminaries. The object of the latter rule is to exclude from the ratio of the cost of establishment to the outlay on works, the share of the cost of establishment employed on other miscellaneous duties of the Public Works Department such as the annual inspection of railways affecting tanks, preparation of data statements for buildings, inspection of buildings annually, and the scrutiny of plans on behalf of local bodies without actually executing any work in order that in the aggregate, the recoveries made on work done may represent fairly the actual cost of the services for which the percentages are charged.

(i) for work done for other provinces - same as sub-clause (iv)

(a) below except 1 per cent for audit and accounts

(ii) for work done occasionally for railways - Same as sub clause (iv) (a)

below.

(iii) for work done for all departments and charged to the departments concerned - Same as sub-clause (iv) (a) below except the percentages for audit and accounts and for pensionary charges; provided that if the work done is for a commercial department, percentage prescribed for pensionary charges should be levied.

Note : — If the establishment employed on a project of the kind referred to in sub-clause (vi) of rule 3 above (which should be treated as a commercial department with reference to the rules in Appendix 5 of the A.P. Financial and Accounts Code) executes work on behalf of Public Works Department divisions charged to 50. "Civil Works" or for other department, the percentages applicable are those in sub-clause (iv) (a) below, but excluding 1 per cent for audit and accounts.

(iv) for non-Government works (including local fund works, municipal works and other contribution works) and works for Indian States as below: —

(a) For works other than water-supply and drainage schemes - 13 per cent the amount of works outlay for establishment.

1 1/2 per cent on the amount of works outlay for pensionary charges.

1 per cent on the amount of works outlay for tools and plant.

1 per cent on the amount of works outlay for audit and account.

16—1/2 per cent.

These rates will apply to works which were started on or after 1st April 1937.

Note 1 : —When lumpsum contributions are received towards Government works from local bodies for private persons or bodies, they should invariably be distributed for accounts purposes, in two parts (as laid down in paragraph 477 of this Code), the one representing a share of works expenditure and the other the amount chargeable on that share as Establishment and Tools and Plant and pensionary charges calculated according to the percentage fixed in sub-clause (iv) (a) above. No charge for audit and accounts should be levied in such cases.

In the case of contribution-works where the local bodies or private donors are permitted to carry out the works themselves under the supervision of and in accordance with the plans and estimates approved by the Public Works Department and where no centage charges are to be recovered for supervision and scrutiny of plans and estimates, centage charges at rates detailed below should be credited to the Public Works Department in the manner laid down in rule 5 (1) of Statement E of Appendix 4, A.P. Public Works Account Code and the same amount debited to the concerned department which is benefited by the work. The rates of centage charges to be adopted in such cases will be 1 per cent of the estimated cost of scrutiny and sanction of estimate and 2 per cent of the sanctioned estimated cost of work for supervision and direction including test check.

Note 2 : — if, in the case of any local fund or municipal work executed by the Public Works Department the local fund or municipal staff are employed on investigation and preparation of plans and estimates before they are sanctioned and such plans and estimates are worked or without revision, the rate for establishment will be reduced to 10-1/2 per cent.

Note 3 : —If the Public Works Department prepares the plans and estimates for any works to be executed by the Central Government, other departments of the Provincial Government, local bodies including Municipalities or private persons, a charge of 1-1/2 per cent on the estimated cost exclusive of the cost of land, will be levied subject to a minimum of Rs.

10.

If plans only are prepared, charges will be collected at 1% and if estimates are prepared 1-1/2% will be collected subject to a minimum of Rs. 10 in either case or both.

(G.O.Ms.No. 974, P.W.(Y) Dept., dated 22nd May 1970).

In case where the Public Works Department merely scrutinize the estimates and plans prepared by the Central Government, other departments of Provincial. Government, local bodies including Municipalities, or private firms the charge should be 1 per cent on the estimated cost exclusive, of the cost of land subject to a minimum of Rs. 5. This rule does not apply (1) to the scrutiny of trunk road maintenance estimates undertaken with reference

to rule 3 of the rules in both sections A and B of Appendix IX to the A.P. Public Works Department Code, and (ii) to the preparation or scrutiny of the plans and estimates for works financed entirely from the Road Fund. In the case of works executed by local bodies and financed partly from the Road Fund and Partly from other funds the centage charge leviable should be based on the proportion of the estimated cost of the work to be met from funds other than the Road Fund. Such charges may be debited to the estimates for the works provided that no grant may be claimed from the Road Fund in respect thereof.

For issue of certificate of reasonableness of tender premium or For scrutiny of rates adopted in estimates prepared by a University or other autonomous body requiring a certificate regarding the reasonableness of rates for purpose of obtaining grant from U.G.C., Central or State Government charge shall be at 1/2% of the estimated cost exclusive of the cost of land.

(G.O.Ms.No. 974, P.W.D., dated 22-5-1970 and Memo No. 508/c,/78-7 Tr, Roads, Bids., (c) Dept., dated 13-12-78).

Note 4 : — Centage at the above rates will be payable by Government to the railway companies in respect of works done for Government. When plans and estimates are prepared by the Public Works Department for railway works or by the railway companies for works required for railway Police and if the works are not subsequently carried out, charges will be payable on the sliding scale fixed by the railway company concerned from time to time.

Note 5 : — In cases where Public Works Department Officers are required to issue certificates of reasonableness of rent for private buildings occupied by educational institutions which are aided from Provincial funds, fees shall be collected at the rates prescribed in Note 6 to paragraph 73 of the A.P. Public Works Department Code.

Note 6 : — In the case of private buildings occupied by the Central Government Department for locating their Offices, no fee need be levied for the issue of the certificates of reasonableness of rent by the P.W.D. Officers of the State Government.”
(G.O.Ms.No. 450, P.W.D., dated 25-3-1968).

(b) I. For water-supply and drainage schemes executed by the Public Works Department with its own staff -

	For a scheme the cost of which exceeds Rs.1 lakh Per cent of Works Outlay.	For a scheme the cost of which does not exceed Rs.1 lakh Per cent of Works Outlay.
(a) For establishment employed on execution, supervision and direction ...	10	10
(b) For pensionary charges	1-1/2	1-1/2

(c)	For preparation of plans and estimates by the Sanitary Engineer.	2-1/2	2-1/2
(d)	For security by the Chief Engineer	½	½
(e)	For audit and accounts	1	1
	Total	15-1/2	15-1/2

Note : — No centage charges be levied on account of “Tools and Plant”

II. For water-supply and drainage schemes in direct charge of Municipal Engineers, supervised by and certified to by the Public Works Department, Executive Engineer —

		For a scheme the cost of which exceeds Rs.1 lakh Per cent of Works Outlay.	For a scheme the cost of which does not exceed Rs.1 lakh Per cent of Works Outlay.
(a)	For supervision and direction by Public Works Department.	4	4
(b)	For pensionary charges	½	½
(c)	For preparation of plans and estimates by the Sanitary Engineer.	2 ½	2 ½
(d)	For Scrutiny by the Chief Engineer.	½	Nil.
	Total	7 ½	7

Note : — If in any of these cases, the plans and estimates are prepared by the Municipal Engineer and they are worked up to in execution, the above rates of centage charges will be reduced by 2 percent of works outlay.

III. For water-supply and drainage schemes taken up by the Public Works Department for execution retaining the Municipal Supervisors to work under one of the Public Works Department Subdivisions, centage charges should be levied at the rate specified in sub-clause I above LESS the cost of the actual municipal establishment employed on the works.

IV. In the case of Panchayat Board water-supply and drainage schemes executed under the control of District Board Engineers but supervised by the PWD Superintending Engineers, the charges of supervision and direction should be recovered at the rate of 2 per cent of works outlay.

Note : — (i) The rates specified in sub-clause I above shall apply only to those works the execution of which was actually started on and after the 15th June 1938.

In the case of contribution works where the local bodies or private donors are permitted to carry out the works themselves under the supervision of and in accordance with the plans and estimates approved by the Public Works Department and scrutiny of plans and estimates charges are to be recovered for. supervision and scrutiny of plans and estimates centage charges at rates detailed below should be credited to the Public Works Department in the manner laid down in the rule 5(1) of Statement E of Appendix 4. A.P.Public Works Account code, and the same amount debited to the concerned department which is benefited by the work. The rates of centage charges to be adopted in such cases will be 1 per cent of the estimates cost for scrutiny and sanction of estimate and 2 per cent of the sanctioned estimated cost of work for supervision and direction including test check.

(ii) The rates specified in sub-clauses II, III and IV shall apply to schemes taken over under the supervision of PWD after 15th June 1938 and will be levied on the expenditure incurred thereon from and after the dates on which they were taken over.

(c) A charge of 2½ per cent on the estimated amount, if it does not exceed Rs. 1 lakh and 3 per cent, if it exceeds Rs. 1 lakh will be levied on plans and estimates for water-supply and drainage schemes which are not executed but are finally recorded or revised.

Note : — “The recovery of cost of establishment, tools and plant, audit and pensionary charges for the works carried out on behalf of Defence Department will be at 16 1/2% on reciprocal basis”.

(G.O.Ms.No.303, T.R.B., (1) Department, Dt. 23-6-1978)

V. For works done in the Public Works Workshops — The percentages are fixed separately for establishment including accounts and audit, tools and plant, repairs and carriages and depreciation, interest on capital and depreciation on building and pension and are revised periodically by Government in consultation with the Accountant-General, the rates being based on the proportion which the actual charges under the above heads bear to the value of work done in the workshops.

VI. For Archaeological and Central Civil Work and work done for the Military Engineering Services, and the Posts and Telegraphs Department (as a permanent arrangement with effect from 1st April 1930)

	Per Cent.
On the Works outlay, for establishment	15
Do. for pensionary charges	2 ½
Do. for tools and plant, ordinary	1 ½

VII. For work done by the Engineering Research Laboratories, Hyderabad on behalf of Departments of the State Government, other Governments, Railways, Private persons or bodies, actual proportionate cost of the establishment and tools and plant employed on the work and 5% of the cost of establishment to cover supervision charges will be recovered.

(Substituted by G.O.Ms. No., 2162, P.W.D. dated 31-12-1970).

7. (Deleted).

8. As an exception to paragraph 6 (vi), the establishment charges on new supplies and repairs of barrack furniture of the Military Engineering Services is fixed at 10 per cent on the outlay.

9. The prescribed percentages can be remitted, with the sanction of the local Government in the case of non-Government works costing less than Rs. 1,000. The remission of charges is not permissible in other cases, as such aid as it may be desired to give to a local body in the construction of a work in which it is interested, is usually given separately in the form of a cash grant-in-aid.

10. The percentages referred to in paragraphs 6 and 8 are leviable on the outlay booked in the accounts, i.e, on the net outlay in cases there are any refunds or writes-back except in the cases mentioned in Note 3 under rule 6 (vi) (a). No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervision, etc., but the prescribed percentage charges for tools and plant should not be levied in the case of non-Government works on which tools and plant of the department are not used.

Note : — Under this rule even the cost of land acquired through the Civil department is not exempt when it is adjusted in the divisional accounts as part of the cost of a non-Government work; but if the estimate for the work does not include the cost of the acquisition of the land and this cost is not passed through the Public Works Accounts, no percentage charge is leviable on account of it.

11. Recoveries made in accordance with the rules in paragraph 5, 6 and 8 to 10 should be classified as indicated in Statement E of Appendix 4, the adjustments being made in the accounts of the Divisional officer, whenever the cost of work done is adjusted by a charge to the deposit, remittance or other account concerned.

Note 1 : — An additional charge of 1 per cent should be recovered in respect of works of the classes referred to in item (b) excluding the works of the Archaeological Department and in item (b) of paragraphs and adjusted as follows :—

The recoveries will be adjusted in the divisional accounts, those relating to works executed on behalf of (1) private parties, and (2) local bodies as revenue receipts under the minor head "Fees for Government Audit" subordinate to the Major head "XLVI. Miscellaneous - Central" and those relating to Railways and works executed for Military Engineering Services and the Posts and Telegraphs Department as reduction of expenditure under "26. Audit - Central.1"

Note 2 : — In the case of work done in workshops of a quasi- commercial character the percentage charge include this 1 per cent even in the case of jobs executed for other divisions or departments, both of the same province or of other provinces, but such recoveries should not be credited to “26. Audit” or “XLVI. Miscellaneous - Fees for Government Audit” except in the cases referred to in rule 1 above.

12. Recoveries on account of services rendered by Special Officers other than Chief and Superintending Engineers, do not appear in the accounts of the Divisional Officer in cases in which there is no works expenditure; e.g., fees for advisory work. Such fees should be paid direct into the treasury, to be credited to the head of account which bears the cost of the establishment of the Special Officer concerned when the fees have been recovered from outside bodies or departments of the same Government, and to the corresponding Receipt of Capital head of expenditure in other cases (vide statement E of Appendix 4).

13. In the cases of large surveys for new projects of Irrigation, Navigation, Embankment and Drainage works, for which special establishment is entertained, an addition of 5 per cent to the cost of this establishment should be made in the Audit Office to cover the supervision charges thereon.

In the case of (1) Irrigation works of which special establishment chargeable to the concerned Irrigation head of account is employed, and (2) Famine Relief Works for which special establishment chargeable to “54-A, Famine Relief” is employed, the Audit Office should add to the cost of such establishment employed on these works, 2 per cent on the works outlay to cover the “Direction charges”. In the cases of works in the partially excluded areas executed by establishment chargeable to “50. Civil Works - Partially Excluded Areas” the Audit Office should add to the cost of establishment employed on these works, 2 per cent of the works outlay to cover “Direction Charges” on account of the Chief and Superintending Engineers and an additional 8 per cent of the works outlay for the services rendered by the Executive Engineer and Sub-divisional officers in supervising the works.

Note 1 : — The percentage levied on workshop jobs on account of establishment, vide rule 6 (v), includes a provision of 1 per cent for “Audit”. The recovery made on account of such portion of “Audit” as is not credited to “22. Audit,” or “XLVI. Miscellaneous fees for Government Audit” under rules ; and under rule 11 above is deducted from the establishment charges before the pro-rata distribution is made.

Note 2 : — The recoveries for direction and supervision charges in respect of large surveys for new Irrigation Projects, Navigation, Embankment and Drainage Works for which special establishment is employed and 2 per cent of the works outlay in the Scheduled Areas and 2 per cent of the works outlay under “54-A. Famine Relief” may be credited under the sub-head “50-E Civil Works - Establishment - D.Superintending Engineers”.

14. Thus, when the accounts of the year are about to be closed, the charges detailed below will represent the residual charges to be apportioned. to the several classes of works executed in the year, other than those for which either percentage charges were levied under paragraphs 5 to 9 and 13 or special establishment was employed (paragraph 3). This apportionment will then be made in the Audit office as indicated in paragraphs 15 to 17 (see also paragraph 7).

(i) Net charges booked under the minor head "Establishment." I	
(ii) Net charges booked under the minor head "Tools and Plant."	under several major heads
(iii) Minus the recoveries (on account of establish- ment, tools and plant charges referred to in paragraph 10, whether credited to "recoveries of expenditure", or "receipts and recoveries on capital account." (under several major heads).	"

Note : The ratio of the establishment and Tools and Plant charges on works outlay subject to pro-rata distribution will be worked out for the State as a whole and not treating a circle as a unit. This calculation of the ratio will be made quinquennially and the resultant ratio will be adopted in the next four years.

(G.O.Ms.No. 312, PWD, dated 21-2-1966).

15. (a) The establishment charges to be distributed pro-rata will be-

The sum of the residual establishment charges (vide paragraph 14 above) in each circle of superintendence (excluding, in the case of A.P. Circle, the cost of the establishment of the Public Works Workshops and Stores Division, A.P. which will be distributed over all circles).

Plus a share of the additional charges mentioned in the next subparagraph.

Minus the special charges mentioned in the last sub-paragraph to this clause.

Note : — The Electrical Engineer's Division shall be treated as a "circle" for purposes of this rule.

The additional charges, a share of which will be debited to each circle are-

(1) the cost of the Chief Engineers and the Consulting Architect and their establishments.

(2) the cost of other special officers, if any, whose jurisdiction lies beyond a single circle of superintendence and their establishments.

(3) the cost of the establishment (including the General Superintendent and his staff) in the Public Works Workshops and Stores Division.

Minus the percentage recoveries made under paragraph 6 above.

Note : — The expenditure on establishment included in the direct charges on works does not come under the above rule (vide also paragraphs 448 and 449).

(4) leave salaries paid in England (as booked under the detailed head “Establishment” of the minor head “Deduct-English cost of stores and establishment subordinate to the several major heads”).

The special charges that are to be deducted from the circle charges are—

(1) that special charges for establishments adjusted separately under paragraph 3 in each circle.

(2) the amount (on account of establishment charges) calculated at 2 annas per acre irrigated in the case of all irrigation works for which capital and revenue accounts are kept and at half per cent of the capital value of all provincial buildings, the mean of the figures at the beginning and end of each year being taken.

(b) The tools and plant charges to be distributed pro-rata will be the sum of the residual charges (vide paragraph 14 above) in each circle (excluding the charges booked under the Major head “54. Famine-A. Famine Relief” and excluding also in the case of the A.P.Circle the cost of the tools and plant in the Public Works Workshops and Stores Divisions, A.P.

Plus a share of the following additional charges —

(1) the cost of the tools and plant in the Public Works Workshops Division, A.P., minus the percentage recoveries made under paragraph 6 above.

(2) the cost of the tools and plant in the Public Works Stores Division, A.P., other than the tools and plant held in stock for distribution to other divisions. [see exception under paragraph 180 (b) of this Code].

Note : — The expenditure on the cost of special tools and plant charged direct to work does not come under the above rule (vide also paragraphs 448 and 449).

The Electrical Division shall be treated as a circle for purposes of this rule. In distributing the additional charges mentioned above among the several circles, the Electrical Engineer’s Division should be debited only with a proportion which the works outlay of that division bears to the works outlay of the whole province and the balance distributed equally among the regular circles.

16. The pro-rata distribution of the establishment or tools and plant charges, determined under the rules in paragraph 15 should be made thus

I. For purely Irrigation or mixed Irrigation and Civil Works circles of superintendence-

(a) The divisible establishment or tools and plant charges of each circle should be divided among the several major heads operated on (paragraph 14) in proportion to the works expenditure under each head.

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

II. For circles of superintendence in which the only work executed falls under the Civil Works Branch of the Department.

(a) The divisible establishment or tools and plant charges to all the circles combined should be distributed pro-rata over the various major heads concerned (paragraph 14) on the basis of the works expenditure in all the circles combined.

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

Note :—The debit to “50 Civil Works” under this rule should be again distributed pro-rata between “50. Civil Works-Provincial” and “50. Civil Works-Central.”

III. The amount calculated as 2 annas per acre/vidé clause (2) in the last subparagraph of paragraph 15(a) should be debited to “XVII. Working Expenses,” and the amount calculated at 1/2 per cent of the capital value of provincial buildings should be debited to “50. Civil Works-Provincial”

IV. (a) If a purely Irrigation or mixed Irrigation and Civil Works circle of superintendence consists of divisions with largely varying conditions of work and the local Government is satisfied that the adoption of the circle as the unit of distribution, will in a series of years, result ultimately in a disproportionate charge to the administrative accounts of one or more important irrigation, Navigation, Embankment or Drainage projects under construction in one or more divisions of the circle, it may order those divisions, collectively or severally, to be treated as a separate unit or units of distribution and the remaining divisions of the circle as another unit.

(b) If this course is adopted, the annual pro-rata distribution of the establishment and tools and plant charges relating to each unit, should be made as in clause I above, with the exception that the establishment charges to be disbursed should be determined as follows:

(i) Take the total establishment charges in each unit

(ii) Add to this a share of the establishments of the Chief Engineers and Special Officers, and! or leave salaries paid in England calculated thus-

First determine the share chargeable to the entire circle of superintendence under paragraph 15(a) without making the deductions mentioned therein. Divide this among the units making up the circle, in proportion to the work expenditure under each head as in clause I of this paragraph.

(iii) Then deduct the special and percentage charges for establishment adjusted separately under paragraph 3 and 5 to 12 in each unit.

(c) Orders passed by the local Government under sub-clause (a) above, will ordinarily cease to be operated on the expiry of the third year

subsequent to that in which the construction estimates of the projects whose interest it was sought to protect, were closed, unless an earlier date has been fixed by the local Government.

17. (Deleted).

18. The apportionment should not be carried further in the regular accounts, but in the pro-forma (Administrative) accounts of individual productive or unproductive projects of Irrigation, Navigation, Embankment and Drainage Works, prepared annually by the Accountant-General, suitable additions to the outlay on the projects should be made to cover the cost of establishment and ordinary tools and plant. On the basis of the figures of the establishment (or tools and plant) charges in each circle, or other unit of distribution as finally booked under the major head concerned, should be determined the percentage (to 4 places of decimals) which that figure bears to the total works outlay finally booked under that head in the unit concerned. The establishment (or tools and plant) charge on account of each project under that head should then be calculated by multiplying the works outlay on the project by this percentage.

Note :—In the Administrative accounts of Irrigation, Navigation, Embankment and Drainage Works an indirect charge of 1 per cent on account of audit and accounts establishment should be levied on the works expenditure of the year.

19. For purposes of audit, or of allotment of funds, it is not necessary to include in the estimates for individual works, any provisions on account of establishment and tools and plant charges, unless percentage charges are leviable under the rules, on actual works expenditure and are adjusted monthly (vide rule 2 under paragraph 558 of this Code of Central Civil and Archaeological Works and works relating to the Post and Telegraph Department and Military Engineering Services). See also paragraph 285 of this Code. For administrative purposes such provision is, however, made in the project estimates of irrigation works for which Capital and Revenue Accounts are kept and of any others of which it is desirable to forecast the ultimate financial results.

APPENDIX 8

[See Chapter IV paragraph 92-A]

Notes of Inspection of the Accounts Records of the Sub-divisional Officer.

Sub-Division,

Date of list inspection,

By Executive Engineer.

By Divisional Accounts Officer.

Date of present inspection

Submitted to the Divisional Officer for Orders.

**Accountant,
Division.**

Part I

I—Cash Book

(1) Is there a cashier in charge of subdivision cash chest? If not in whose charge is the cash kept?

(2) Compare the entries in the cash book with those in the cash extract submitted to Division Office and note any differences.

(3) See that private cash or accounts of members of the department are not mixed up with the public cash or accounts- paragraph 130 and 134.

(4) Are the rules in paragraphs 144 and 145, regarding cheques cancelled Land renewed properly observed?

(5) See whether cheques are irregularly deposited in the cash chest at the close of the year—vide Rule 1 under paragraph 152.

II — Imprest Accounts

(1) How often are the imprest accounts closed and are they promptly recouped by the Sub-divisional Officer?

(2) Are the entries in the original imprest accounts free from easures or interpolations and/or corrections properly made and attested by the imprest holders?

(3) Examine the original imprest accounts generally from the date of last inspection and compare the entries for a month with those in the accounts submitted to Division Office.

(4) Are works Establishment rolls and Nominal Muster rolls for amount in excess of Rs. 25 passed for payment by Sub-divisional officers invariably paid from temporary advance (paragraph 172)? If not, specify cases and ascertain reasons for departure from the Code rule.

III — Nominal Muster Rolls

(1) Are the muster rolls submitted every month to Division Office along with the other vouchers for audit? If not, those relating to a month should be completely checked to see that-

(a) the calculations are correct.

(b) corrections, if any, are properly made and attested.

(c) they are signed by the officer maintaining them.

(d) they are periodically checked by the officer in charge of the work (when he is not the officer, who maintained the muster) or by any superior officer.

(e) the present and absent marks are made in ink and not in pencil. Marks, if any, are not inked over subsequently-Note under paragraph 291 (a).

(f) measurements are taken whenever possible and reference to measurement book and details of work done as given in Para III—paragraph 291 (g).

(g) the charge is in order and the rates paid to labourers and the rates for items of works noted in Part III are not in excess of the schedule rates of the subdivision.

(h) they are pre-audited and passed by the Sub-divisional Officer before payment except in the few cases in which the enforcement of the rule would result in objectionable delay in payment of labour-Note under paragraph 291 (d).

(i) the labourers are paid without delay and payments are made and attested by the officer of the highest standing available- paragraph 291 (d).

(j) unpaid wages are correctly brought forward into Part II and shown as such in the work abstract-paragraph 291 (c).

(k) names of monthly paid members of work establishment are not included in the muster rolls.

(1) nominal muster rolls exist in the Sub-divisional Office for all payments on muster rolls (including CIR Form 22, PWD VI-68) for the selected month and the accounts shown in the cash book and imprest accounts correctly represent the charges.

(2) What is the practice prevailing in the subdivision regarding payment of unpaid wages to labourers ? Are details of unpaid wages readily available and are the instructions in paragraph 291 (e) carefully observed? Are there any long-standing items, and if so, what action has been taken by the. Sub-divisional Officer for their clearance?

IV— Measurement Books

(1) Trace payments relating to petty vouchers into the books.

(2) Are dates of measurement invariably recorded in measurement books, measurements crossed off as soon as bills are passed for payment and voucher numbers noted and paid order signed by the disbursing officer soon after payment? (paragraph 309).

(3) In the case of running accounts are backward and forward references given to previous and subsequent running accounts [paragraph 294 (c), (d)].

(4) In the case of cancelled measurements are reasons for cancellation recorded under the initials of the officer [paragraph 294(f)] and in case of any corrections are they properly made and attested?

(5) Are there any cases in which measurements have been taken by any unauthorized persons contrary to the provisions of paragraph 294 (a)?

(6) Are measurements taken and recorded in measurement books as soon as articles are received and the quantities in bills when received verified with these entries or are measurements recorded in the books on receipt of bills?

(7) Note any measurement books missing and action taken by the Sub-divisional Officer. Has their write-off been sanctioned by Superintending Engineer?

(8) Are acknowledgments taken from the responsible persons whenever books change hands? (Note under paragraph 292 of the A.P. PWD Code).

(9) Is the list of works to be check measured by the Sub-divisional Officer maintained up to date in the Sub-divisional Office and submitted to the Sub-divisional Officer every month?

V—Agreements

(1) Where the file of agreements kept, especially the originals of those sanctioned by the Sub-divisional Officer?

(2) Compare the particulars and rates in the office copies of agreements sanctioned by the Sub-divisional Officer and sent to Division office with those in the originals filed in the Sub divisional in a few selected instances.

VI — Contractors Accounts

(1) In cases where lumpsum payments have been made to contractors without detailed measurements, how long are the items outstanding.?

(2) Check the issues in material accounts of minor and repairs works with the quantities as per receipts obtained from piece workers and sent to Division office and note any differences.

VII — Materials-at-Site

(1) Check completely one month's receipts and issues with references to entries in measurement books, transfer entry order (details should be available in adjustment book), muster-rolls and copies of invoices of materials supplied by other divisions and from stock accounts and note any differences.

(2) What are the due dates for the submission of the accounts to Sub-division Office by Section Officers and are they punctually received on the due dates every month and are sent in batches to Division offices twice or thrice a month ; is necessary check exercised in the Sub-divisional Office?

VIII — Cheque and Receipts Books

(1) By whom are the cheques filled up? Compare the entries in the counterfoils of cheque books with those in the original cash book for any one month and record the result.

(2) Is any limit imposed by the Divisional Officer over the drawings of the Sub-divisional Officer (paragraph 138 and 143)? If so is the amount shown on the reverse of the counterfoils of cheque and balances worked

out and undrawn balances at end of the period left out without being carried forward?

(3) Do you notice any overdrawals, and if so, what is the explanation of the Sub-divisional Officer?

(4) In cases where counterfoils of completed receipts books have been permitted to be finally recorded in the Sub-division office, are they carefully filed and where, and are they destroyed when over ten years old?

(5) Are the numbers of the temporary and the permanent receipts, together with the dates of issue thereof, entered in the prescribed columns of the cash book? Vide note (1) under paragraph 148 of this Code.

(6) Are the counterfoils of temporary receipt books carefully filed and are they destroyed when over five years old?

IX — Register of Sanctioned Estimates

Is a register of sanctioned estimates maintained and is it posted up to date quoting authority for sanction?

X— Indents for Stores

(1) Are stores ordered by the Sub-divisional Officer direct or obtained through the Executive Engineer? If ordered direct by the Sub-divisional Officer, how is the regulation of grants watched in the Divisional office?

(2) Are invoices noted on the back of respective counterfoils of indents and payments also similarly noted, when adjusted?

XI —Work-Charged Establishments

(1) Is a register of unpaid wages of work establishment maintained (paragraph 318)? Are the entries attested by the Sub-divisional Officer? and Are notes of payments subsequently made recorded against the original entries and attested by the Sub-divisional Officer?

(2) Note longstanding arrears and action taken by the Sub-divisional Officer for their clearance.

XII — Revenue

(1) In cases where navigation receipts (wharfage and six weeks' licences of boats, etc.) are accounted for in subdivision cash books, check the lock or wharf Superintendent's cash accounts with the licences, and see whether the remittances are promptly made by Superintendents and the amounts correctly accounted for in subdivision cash books.

Note : — The divisional accounts officer will test check the entries in the lock and wharf traffic registers during his sub-divisional inspection comparing them with the entries in the counterfoils of wharf tickets and bring to notice cases of omission to levy fees.

(2) Where berms are available for occupation, are lists of such berms available for rents maintained in the Sub-division? Are rents recovered in advance? (Note any outstandings still and action taken by the Sub-divisional Officer).

(3) What other rents or revenue recoverable directly by the Sub-divisional Officer are more than one month overdue and what steps have been taken for their recovery?

The Divisional Accounts Officer while inspecting the sub-division office should call for the section and sub-division miscellaneous properties registers and see if the certificates as prescribed in the Chief Engineer's Memorandum No. 4162 Ac./41-CP, dated 23-10-1942 are complete.

(4) Are the monthly statements of revenue collected and remitted by section officers, prescribed in note (3) to paragraph 148 of this Code, promptly received and verified by Sub-divisional Officers.

(5) Whether in cases of rents and revenue after the due dates, interest as stipulated in the agreements have been collected.

(6) (i) Examine toll cash accounts generally from last inspection and compare the entries in respect of any one month selected by the Executive Engineer in the counterfoils or wharf accounts with those of the foils received in the Division office and note any unauthorized corrections.

(ii) Compare the entries in respect of any one month selected by the Executive Engineer in the surrendered annual licences with those in the counterfoils of licence books noting any discrepancies between the amounts realized and credited.

Note :—During the period of closure when no licences are issued the counterfoils of the licence books will be obtained and checked in the Divisional office by the Divisional Accounts Officer.

Executive instructions to be observed in the issue and accounting of licence fees

General : — (1) Licence should be written up by double-sided carbon -process. Licence books should be bound in volumes the forms being interleaved with perforated edge to enable easy detachment, the original, duplicate and triplicate being arranged one below the other, and not alongside.

(2) Licence numbers should be printed boldly in the body of the licence alongside the space allotted for noting punishments, etc.

(3) Distinguishing letters like G.W. (Godavari Western), G.H. (Godavari Headworks), K.C. (Krishna Central), B.C.(Buckingham Canal) indicating divisions should be noted under the licence.

XIII — Monthly Accounts and Returns

(1) Are the cash and store accounts of the subdivision closed on the dates fixed for the purpose, and copies of cash extracts with vouchers despatched to the Division Office within a day of the date of closing?

(2) Are the store and other monthly accounts of the Sub-division despatched to Division office within three days after closing the cash book-paragraph 534? If not, why not and what steps have been taken by the Sub divisional Officer to avoid such delays?

(3) What are the dates prescribed for the submission of half- yearly stock registers and balance returns of T. and P. to Division Office, and are these submitted on the due dates ?

XIV— General

State any defects in procedure, if any, noticed during inspection. Were they personally explained and necessary instructions imparted to the Sub divisional Officer and his staff? (Paragraph 92).

PART I—A

Note : — These questions are special to the workshop subdivisions and are supplementary to those found in Part I under the relevant headings.

I — Nominal Muster Roll Registers

(1) Is a register of wages of workmen maintained in the Sub- division?

(2) Are increments to workmen granted by competent authority and are they in order? Check at least 50 per cent of the cases.

(3) Has the charge on each job in a month been properly allocated in Public Works Department V-68(Labour Abstract)? A few cases should be examined.

Note : —These do not apply to workshop subdivisions of Krishna Central Division as nominal muster rolls are sent to the Division Officer every month for check.

II—Time Cards

(1) Are time cards maintained for each job and are they filed carefully?

(2) Does the total labour noted in the time cards for each day tally with the total numbers marked in the nominal muster roll registers?

(3) Is progressive total of labour engaged noted on each time card?

Is the provision made in the sanctioned work order also noted on each time card for guidance?

(4) Is timely action taken to revise the work order as soon as the provision in the work order estimate likely to be exceeded during actual execution ?

(5) Is there evidence to show that the out-turn is checked with the time cards for each job under the general supervision of the Junior Superintendent.?

III—Allocated Abstract of Labour

(1) Do the postings in this abstract agree with the relevant time cards and nominal muster rolls for that date? Check a few cases. Does the daily total of this abstract agree with the total of nominal muster rolls for that date?

(2) Does the monthly total of the abstract for each job tally with the total of the time-cards and has it been correctly posted in column 6 of P.W.D. IV-34 sent to Division office?

(3) Does the monthly total of the abstract for all jobs agree with the total of the nominal muster rolls and time cards for the month?

(These do not apply to the Workshop sub-divisions attached to Krishna Central Division where the abstract is subjected to detailed check in the Division office).

IV— Allocated Abstract of Material

(1) Do the postings in this abstract agree with the details in the copies of the indent forms (returned by the stores section after compliance) filed in the workshops ?

(2) Does the total of the abstract for each job tally with the value of the indent complied with by the Public Works Stores and has it been carefully posted in column 7 of P.W.D. IV-34 sent to Division office?

V—Work Order Estimates and Work Order Files

(1) In respect of each item in the register of jobs, is there a properly detailed work order?

Are the details furnished to the workshop, draughtsman by the workshop foreman assisted by the head maistry adequate? Are the materials required for the jobs priced at the current stock issue rate in consultation with Divisional Store-keeper ? Are the work orders prepared by the draughtsman carefully scrutinized by the Junior Superintendent ? Is the approval of the indenting officer obtained in respect of all jobs estimated to cost more than provision made in the indent ?

(2) Are the signatures of the piece workers obtained in the estimates? In cases where the works are not finished in time is the penal clause viz., forfeiture of 5 per cent of the amount per day strictly enforced ?

(3) Are payments made to pieceworkers noted in the estimates from time to time? Check a few items with the relevant vouchers for payments.

(4) Is timely action taken to revise the work order estimates as soon as the excess is anticipated ? When work order estimates are revised, are reasons explaining the necessity for the revision placed on record?

(5) Are work order files maintained properly?

(6) Are particulars regarding name of work, head of account and sub-head, if any, clearly noted against each work order ?

(7) Are there any cases of delay over a month in preparing work order estimates ? What is the delay due to ?

(8) Are there any cases in which plans and estimates are prepared in the sub-divisions for works, which have not been eventually placed on the shops? If there be any, have charges been collected from the parties?

Are there any jobs completed, the accounts of which have not been closed for more than three months?

(9) Are private jobs undertaken under proper authority?

(10) Are applications from private persons accompanied by a deposit of Rs. 10 or one-fifth of the cost as estimated by the Junior Superintendent whichever is less?

(11) Are agreements obtained from the private parties to the effect that, if they fail to remit the entire cost of jobs including general (indirect or other charges), within two weeks of the intimation thereof to the party by the Junior Superintendent, the deposit would be forfeited to Government?

(12) Is the full cost of the private job collected before the execution of the job is put on hand?

VI — Register of jobs

(1) Is expenditure incurred on the job noted seriatim with the concerned voucher numbers in the column set apart for the purpose?

(2) Are remarks about the progress of the job during the month entered briefly by the workshops foreman on the 1st of the succeeding month and countersigned by the Junior Superintendent before 5th ?

(3) Are the entries in the job register frequently examined by the workshop foreman?

(4) Has the workshop foreman as soon as he has reason to suspect that the amount of the work order likely to be exceeded, applied to the Junior Superintendent for orders through his order book with the following details —

(i) Job number ?

(ii) Description of work portion yet to be done?

(iii) Probable excess ?

Note : — Failure in this respect should be prominently brought to the notice of the Division Officer.

(5) Are adequate steps taken promptly to revise the job in consultation with the indenting officer ?

VII—Transfer Entry Book

(a) Is the book posted up to date ?

(b) Are reasons explaining the necessity for the adjustments recorded against each entry ?

(c) Is the number of adjustments due to wrong allocation reduced since last inspection and have steps been taken to avoid numerous adjustments?

VIII—. Register of jobs of Floating Plant

(a) Is there a distribution statement of the lumpsums fixed on five years' basis and is it being adhered to?

(b) If the amount set apart for each vessel noted in the Register of jobs and the expenditure watched?

(c) Are there any cases of deviations from the sanctioned figures without the sanction of the Executive Engineer ?

IX — Indents and Warrants

(a) Is a Register of Indents (P.W.D: IV-104) maintained in the Public Works Stores properly ?

(b)(i) Are the indents in P.W.D. VIII or P.W.D.IV-38 (Special for workshops) as the case may be, signed by the competent authority?

(ii) Are these passed by junior Superintendent, Workshops, before they are complied with ?

(iii) Are certificates of non-availability of materials recorded by the concerned maistries wherever necessary?

(c) Are particulars regarding the name of work, head of account and the particular sub-head to which the indent relates invariably noted against each indent?

(d) Are the indents complied with promptly?

(e) Is the Register of Indents on Public Works Stores scrutinized by Junior Superintendent, Workshops, every week?

(f) Are the acknowledged warrants pasted to the counterfoils ?

(g) Are there any corrections in the acknowledged warrants either quantities advised or name of work, head of account or sub-head originally noted and if so, has necessary action been taken in such cases to set right the errors by transfer entry orders promptly.

(h) Are the rates adopted for the valuation of the complied with indents in accordance with the stock issue rates?

(i) In the cases of materials issued to contractors have reference to the pieceworkers unstamped receipt been noted on each indent?

(j) Have the materials been valued as per rates noted in the schedule attached to the sanctioned agreements.

(k) Are they complied with indents valued, abstracted, posted in the relevant registers and submitted to Sub divisional Officer every day promptly ?

(l) Are indents for materials prepared in accordance with the provisions -in the work order and countersigned by the Junior Superintendent after careful scrutiny ?

(m) Is a certificate furnished on the indents by the workshops foreman that no materials can be usefully utilized from scrap for the job?

(n) When materials of the exact quantities or sizes required are not available in stores, have the excess quantities drawn been noted separately and such excess quantities returned to the Divisional store-keeper on completion of the job and his initials obtained in the Stores copy of indent as well as in subdivision copy ?

X— Register of Stock Receipts, and Issues (PWD 1V-4)

- (a) Are the daily transactions posted upto date ?
- (b) Are the rates adopted in the case of issues in accordance with the stock issue rates ?
- (c) Is centage levied in the case of issues to private persons ?
- (d) Are there any appreciable fluctuations in the market rates during the year and in how many cases have proposals been sent for the revision of the stock issue rates as required under the A.P. Public Works Account Code since last inspection ?

**XI — Receipts, Issues and Balance Register of Stock (P.W.D. 1V-72)
Quantity Ledgers**

- (a) Are transactions posted into the ledgers promptly from the daily abstract of the Receipts and Issues ?
- (b) Are the monthly totals correctly transcribed into the yearly Register of Stock ?
- (c) Is there any unserviceable stock and if so, what steps are taken to dispose of the same?
- (d) Are there any items of stock in excess of requirements outstanding for more than one year ?

Why were they obtained in the first instance and what steps are taken to dispose of the same ?

- (e) Is permission of the Executive Engineers obtained invariably before taking the surplus articles of other divisions into stock?

XII — Register of Tools and Plant Receipts and Issues (P.W.D. VI- 4)

- (a) Are transactions posted up to date ?
- (b) Is hire on heavy plant and machinery levied correctly and promptly as per paragraph 340, A.P.Public Works Department Code ?

(This does not apply to the Krishna Central Division as hire register of tools and plant is audited in the Division office)

XIII — Log books of steamers etc.

- (a) Are the Registers submitted to Junior Superintendent, Workshops, promptly for scrutiny ?
- (b) Is the actual consumption in excess of the data fixed in any of the cases and if so have reasons been placed on record justifying the necessity for exceeding the standard data ?
- (c) When was the datum fixed? Is a copy of the data passed to the log book?
- (d) Are there any cases in which the steamers, launches, etc., have been used by Government officers other than those travelling on duty and have the prescribed charges been collected in such cases ?

XIV—Way book of steamers

Are these books submitted to the Junior Superintendent, Workshops, regularly and are they checked in the Subdivision office with Duty Steamer bills ?

XV — Register showing the working of Punts

(1) Is the register submitted to the Junior Superintendent, Workshops, every month along with the hire bills and are the latter checked with the registers ?

(2) Check a few bills for the hire of punts and see whether the period noted therein agrees with that recorded in this register.

Note :— These do not apply to the workshops in the Krishna Central

Division as punt hire statement are prepared and adjusted in the Division office.

XVI — General

(a) Have data been observed by the Junior Superintendent, Workshops, for different operations during the course of manufacture and is the detail data book maintained properly ?

(b) Have any private jobs been executed without the prior sanction of the Executive Engineer and in anticipation of recovery of the estimated amount? Are necessary agreements taken before the work orders are put in hand?

(c) Are all indents placed on the Public Works Workshops invariably signed by the Executive Engineers concerned ?

PART — II

Note : — Before taking up an inspection, the Divisional Accounts Officer will obtain the orders in writing from the Executive Engineer whether he or the Executive Engineer will go into the matters included in this part.

In either case, the report will be available for the inspection of the Accountant-General.

I—Cash Book

(1) Are cheques paid direct by sub divisional officers or through sub-ordinates on the responsibility of Sub divisional officers ? If latter, is any record maintained of the transactions and acknowledgment of piece-workers obtained for cheques delivered (Paragraph 152).

(2) How is cash remitted to section officers when imprests are recouped, and what is the amount of cash usually sent ?

(3) Are the entries in cash book frequently checked by Sub divisional Officer and is the cash book examined frequently by the Sub divisional Officer at headquarters? Check the cash book with reference to some of the vouchers on hand (current month) and see whether the instructions in paragraph 165 are followed by the Sub divisional Officer.

II— Imprest Accounts

State whether the accounts of imprests given to subordinates are equal to or in excess of requirement.

III—Agreements

(Deleted)

IV—Accounts of Works

(1) Are there any works on which there has been no outlay for more than six months and what is the delay in execution due to ?

(2) Are there any works the estimates for which were sanctioned more than one year ago and not yet started ? What is the delay due to ?

(3) See whether reports of works proposed to be started without sanction to estimates or adequate provision of funds (A.P.Public Works Department Code, paragraph 77) are promptly sent to the Executive Engineer for report to the Audit Officer.

V— Surplus Stores

(1) What is the total value of surplus stores on the date of inspection compared with that at the time of previous inspection (or at the end of previous year)? If there is any increase in the number of items or value, what is it mainly due to ?

(2) Are there orders of the Executive Engineer or higher authority for all new additions to the list during the year ? It should be specially seen during inspection that materials are not obtained unnecessarily or in excess of the requirements for minor and repair works material accounts of which are filed in Sub divisional Office and subsequently transferred to the surplus list.

(3) Check the issues from surplus stores lists with reference to the transfer entry orders.

(4) Are any articles which are likely to deteriorate included in the surplus list?

(5) Were the articles as per lists verified at any time during the year and if so, with what result ?

VI— Materials-at-site

(1) Are the balances of materials at site efficient and certain to be required on works ?

(2) Are there any materials at site of completed works included among those transferred to surplus list from completed works ? If so, what are the circumstances under which they became surplus? Note instances where they were obtained in excess of requirements or in advance of requirements and became surplus owing to any change in design, etc.

(3) Are there any cases where surplus materials brought to site by contractors were taken over by Government (paragraph 333), for use on the same or other work, and are any of these outstanding in the materials

account on the date of inspection and if so, how long? State the circumstances under which they were not used on works and how they are proposed to be disposed of.

(4) Prepare a list of materials on which there have been no transactions for over six months and give reasons, for obtaining them in advance of requirements.

VII — Indents for Stores

(1) By whom are indents for stores prepared and are they carefully checked by the Sub divisional Officer before they are passed on to the Executive Engineer or sent for compliance ?

(2) Are lists of surplus stores consulted by the Sub divisional Officer before articles are indented for ? Scrutinize the corrections of indents in a few selected instances with reference to the estimates, etc., and note any cases where materials in excess of estimated requirements are available in the subdivision or other subdivisions in the division have been indented for on other divisions, departments, etc., ?

VIII — Travelling Allowance Bills

Check a few monthly travelling allowance bills with measurement books to see whether the officers were on the workspots on the dates noted in the bills and note any irregularities.

IX—Expenditure on Works on account of Petty Supervision and Contingencies

Examine those works on which the expenditure on account of works establishment and contingencies together exceed 5 per cent of works outlay and obtain an explanation as to the reasonableness of the extra expenditure. (A.P.Public Works Department Code. 117)

X—Transfer of Charge

Have the rules in paragraphs 360-365 of the A.P.Public Works Department Code regarding transfers of charge been observed correctly?

XI — General

Have all the subdivision registers which are not required to be sent periodically to the Division Office for scrutiny such as, register of library books, been verified and found to be correctly maintained and kept up to date.

APPENDIX 9

The following Appendix details the major and minor heads of accounts of classification before and after 1-4-1974.

**List of Major and Minor Heads of accounts they Existed upto 31st March 1974
with the revised heads Effective from 1st April 1974**

Receipt Heads (Revenue Account)

EXISTING		REVISED	
Major/Sub-Major Heads	Minor Heads	Major/Sub-Major Heads	Minor Heads
(1)	(2)	(3)	(4)
XXIV. Public Health	Receipts from Water Supply & Drainage Schemes.	082 Public Health Sanitation and Water Supply.	Receipts from Sewerage Schemes. Receipts from Urban Water Supply Schemes. Receipts from Rural Water Supply Schemes.
XXXVII. Public Health	Rents.	059 Public Works 083	Rents. Receipts from Govt. Residential Buildings.
	Ferry Receipts.	137 Roads and Bridges	Toll on Roads (Refer F.No.2 below 138 Road and water Transport Services).
	Toll on Roads Receipts from workshops Recoveries of Expenditure. Miscellaneous	137 Roads and Bridges 059 Public Works. 083 Housing 137 Roads and Bridges	Tolls on Roads. Other Receipts. Other Receipts. Do.

For received heads effective from 1-4-1987 See Page No.27 of this book

(1)	(2)	(3)	(4)
III. Multiple River Schemes	Investigation on Multipurpose River Schemes. Each Project as a sub-major head, each scheme as a group minor head with minor heads as prescribed for XXXIV/XXXV Irrigation etc.,	131 Water and Power Development Services.	Investigation of Multipurpose River Schemes. Research station – Other receipts. Each project as a sub-major head, each scheme as a minor head and existing minor heads as sub-heads.
XXXIV/XXXV. Irrigation, Navigation, Embankment and Drainage Works (Commercial) / (Non-Commercial)	Each project a sub-major head and each scheme a minor head under each project.	133 Irrigation, Navigation, Drainage and Flood Control Projects.	Sub-Major Heads and Minor Heads have been rationalized with existing minor heads as sub-heads, Distinction between Productive and unproductive Commercial Works done away with.
XXXVI. Electricity Schemes.		134 Power Projects.	Each Scheme as a minor head, Existing minor heads will appear as sub-heads i.e. “Sale of Power” and “Other Receipts”.
A. Hydro-electric schemes (Name of each scheme)	Sale of Power-Miscellaneous	A. Hydro-electric Schemes.	
B. Thermo-electric Schemes (Name of each scheme)	Same as for A above.	B. Thermal Scheme.	
C. Nuclear Power Schemes (Name of each scheme)	Do.	C. Nuclear Power Schemes	

EXISTING		REVISED	
Major/Sub-Major Heads	Minor Heads	Major/Sub-Major Heads	Minor Heads
(1)	(2)	(3)	(4)
42. Multi-purpose River Schemes.	All the sub-major, Group-minor & minor heads thereunder.	332. Multipurpose River Projects. A. Onwards – Each M.R.P. will be the sub-major Head.	Prescribed Minor Heads
43. Irrigation, Navigation, Embankment & Drainage Works (Commercial).	All Sub-major and minor heads thereunder.	333. Irrigation, Navigation, Drainage & Flood Control projects.	Sub-Major Heads A to G and the minor heads thereunder as prescribed.
44. Irrigation, Navigation, Embankment & Drainage Works (Non-Commercial).	All Sub-major and minor heads thereunder.		
45. Electricity Schemes	Sub-Major/Minor heads as existing.	334. Power Projects.	Sub-Major heads A to F and minor heads thereunder as prescribed.
46. Already deleted in existing List of Major and Minor Heads of Account			

(1)	(2)	(3)	(4)
47. Capital Outlay on Multipurpose River Schemes (within Revenue A/c.)		D. Diesel Schemes. E. Transmission and Distribution Schemes.	
D. Other Revenue Receipts.		131. Water & Power Development Schemes.	Relevant Minor Heads.
48. Capital Outlay on Irrigation, Navigation, Embankment & Drainage Works (within Revenue Account).			Deleted.
49. Capital Outlay on Electricity Schemes (within Revenue Account.)			Deleted.
50. Public Works (All the existing Minor Heads).			259. Public Works.
			283. Housing.
			337. roads and Bridges (Minor Heads as prescribed).
			(Note:- See Note 1 below the Major Head “259.Public Works” and also Chapter 9 Part I of the A.P.Budget Manual (1973 Edn.).

(1)	(2)	(3)	(4)
52. Capital Outlay on Public Works (within Revenue Account)			Deleted.
94. Capital outlay on improvement of Public Health	Government Works, Water Supply Schemes, Drainage Schemes, Sanitation Schemes, Flood Control Schemes, Other Schemes, Establishment, Tools and Plant Suspense. Grant-in-aid Schemes, Municipal Water Supply and Drainage Schemes, Regional Rural Water Supply Schemes, Village Panchayat Water Supply and Drainage Schemes.	482. Capital outlay on Public Health, Sanitation and Water Supply	Public Health and Sanitation Programmes, Sewerage Schemes, Urban Water Supply Schemes, Rural Water Supply Schemes, Other Rural Water Supply Schemes. Other Programmes
98. Capital Outlay on Multipurpose River Projects		531. Capital Outlay on Water & Power Development Services.	Water Development or Power Development, as the case may be.
Damodar Valley Project.		532. Capital Outlay on Multipurpose River Projects.	Direction and Administration.
		A. – On wards.	Machinery and Equipment.

(1)	(2)	(3)	(4)
		Each Multipurpose River Project will be treated as a sub-major head.	Suspense. Other Expenditure. Advances to other Govts. & agencies for common works. Each scheme under a Multipurpose River Project will be treated as a minor head.
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	All the sub-major and minor heads thereunder as existing.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.	Sub-Major Heads A to G and the Minor Heads thereunder. Please also see the footnotes under this Major Head and Para 3.17.1. of the Report for dispensing with the distinction in accounts of (Productive, and Un-productive).
100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)			

(1)	(2)	(3)	(4)
101. Capital Outlay on Electricity Schemes.	Sub-Major Heads and Minor Heads thereunder.	534. Capital Outlay on Power Projects.	Sub-Major and Minor Heads prescribed.
103. Capital Outlay on Public Works	Minor Heads as in the case of Major Heads to Public Works Except "Repairs".	459. Capital Outlay on Public Works.	
		483. Capital Outlay on Housing.	Minor Heads as prescribed under these Major Heads.
		537. Capital Outlay on Roads & Bridges.	
NOTE:- In this connection refer to the foot-notes below the major heads in column (3) and also para 3, 143 and Chapter 7 of the Report.			
109. Capital Outlay on Other Works.	All Minor Heads thereunder.	Abolished.	Expenditure will be booked under the functional Capital Major Heads concerned.