GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—again the following paper:—

G.O., dated 4th November 1885, No. 986 L.F., Financial.

Abstract.—Directing the publication in the Fort St. George and District Gazettes of the draft Local Fund Public Works and Account and Audit Rules framed under section 144 of the Local Boards Act, and stating that any objection or suggestion which may be made in respect of those rules will be considered on or after the 15th December 1885.

Read—also the following papers:—

From M.R.Ry. Timma Reddiar, late Local Fund Board Member, dated 2nd Dec. 1885.
„ „ S. C. Arumugam, Tinnevelly, dated 9th Dec. 1885.
„ the President, District Board, Nellore „ 10th „ „ No. 1430.
„ „ „ „ South Canara „ 24th „ „ „ 1426.
„ „ „ „ Bellary „ 26th Jan. 1886, „ 994.
„ „ „ „ Tanjore „ 3rd Mar. „ „ 27.
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From the Accountant-General, dated 26th November 1886, No. 134—L.F.D.
„ „ „ 21st January 1887, „ 161—L.F.D.
„ „ „ 15th April „ „ 36—J.C.

Order—dated 29th June 1887, No. 1231 L., Local and Municipal.

The draft Local Fund Public Works Account and Audit Rules, published for information in G.O., 4th November 1885, No. 986 L.F., having been revised and modified in accordance with the suggestions of the Accountant-General and others, are now issued below for the guidance of all Local Boards and officers concerned. Most of them are purely technical and intended for the guidance of persons acquainted with English, and as it is therefore unnecessary to give them the force of law, vernacular translations need not be published in the District Gazettes. A few of the more important sections will, however, be published for information under section 145 of the Local Boards Act, with a view to their eventual issue as rules having the force of law under sections 144 and 147. Pending their issue in this form, they will, like the rest of the codes of which they form part, be observed as departmental instructions.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

To all Presidents of District Boards.
„ the Accountant-General.
„ the Public Works Department.
„ the Revenue Department.
„ the Board of Revenue.

Endorsement—dated 29th June 1887, No. 1232 L., Local and Municipal.

Copy forwarded to the Government of India, Home Department, with reference to letter in that department, No. 1—43, dated 20th April 1887.

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Exd. A. Raitt.

LOCAL FUND PUBLIC WORKS RULES.

UNDER ACT V OF 1884.

I.—RESPONSIBILITIES AND DUTIES OF MEMBERS OF LOCAL FUND ENGINEERING ESTABLISHMENTS.

1. [278]* The Engineer will be in immediate charge of all the Local Fund Public Works of a district, except those entrusted for execution to miscellaneous agencies.

Area of Charge.

2. The Engineer will be appointed by the President of the District Board subject to the sanction of Government and will be completely under his orders.

His relation to the President.

NOTES.—1. Wherever the term "Engineer" is employed, District Board's Engineer should be understood.

2. Wherever the words "Local Board" are not added, the term "President" should be understood to mean President of the District Board.

3. In matters involving the sanction of Government the President alone will take action.

To Government.

4. [292] The Engineer is responsible for the accuracy and completeness of all drawings and estimates submitted by him. They will therefore be attested by his signature.

Drawings and estimates.

5. [293] It is his duty to pay strict attention to the economical application of all labor and materials, so as to keep expenditure on works within the sanctioned estimates.

Economy.

6. [296] He is strictly prohibited from commencing the construction of any work without proper authority; also from continuing a work without sanction to a revised estimate, if the original estimate is likely to be exceeded—see rule 66; and he will be held personally responsible for all unauthorised expenditure. (See also rule 69).

Unauthorised expenditure.

7. [309] He will take the necessary steps for obtaining funds for the works under his control and will submit his accounts completely and punctually to the President. (See rule 171 below).

Funds.

8. [308] Immediately on a work being finished, he will submit a completion report [*Forms* 29 and 29 (*a*)] to the President. Completion reports need not be submitted for maintenance works. For such works it will be sufficient if the Engineer certifies on the work voucher for March that the allotment has been properly utilised.

Completion report.

9. The Engineer will keep a journal, in which when on tour the distances travelled, the places visited, the nature of the work performed, and the purpose of the journey, will be noted for submission to the President in support of his travelling allowance bill.

Journal.

10. [305 and 315] He is responsible for the exact performance of all duties connected with the works under his charge; and he is further responsible for the good quality of all work done under his orders.

Supervision.

11. [316] His inspection of the work of his subordinates will include an examination of their original accounts, of the cash balances in their hands, and a check of the measurements taken by them; including those of sub-divisional officers, whether Assistant Engineers or Supervisors. Any serious irregularities observed at the time of inspection should immediately be brought to the President's notice for orders.

The work of his subordinate.

12. By the term "Subordinate" is meant any member of a Local Fund Engineering establishment under the orders of the Engineer and in charge of a work or works.

13. A district will ordinarily be divided for executive purposes into ranges, each in charge of an Overseer directly responsible to the Engineer.

Division of district.

* The figures in brackets are the numbers of corresponding rules in the Public Works Code.

Sub-divisions.

14. For the convenient execution and supervision of works, sub-divisions may be formed with the sanction of Government: but disbursements shall, as far as possible, be made by the Engineer himself, either by cheques or by payment from his cash chest.

Formation of Sub-divisions.

15. A sub-division will be in charge either of an Assistant Engineer or a Supervisor; and Assistant Engineers and Supervisors will always be in definite charge of duly authorised sub-divisions in the absence of special orders to the contrary.

Sub-divisional officers.

16. The powers of sub-divisional officers will, as regards check measurement, be regarded as final, for purposes of payment.

Not to be employed as clerks.

17. [334] Overseers are not to be employed as clerks or draftsmen in the offices of Engineers except temporarily in urgent cases to be specially reported and sanctioned. They may, however, be employed by Engineers in the preparation or copying of drawings or documents connected with their own works.

Records to be kept by subordinate.

18. [335] When in charge of a work, the subordinate will keep muster rolls of artificers and laborers and accounts of the cost of labor and materials used. As regards the manner in which these accounts should be maintained, see rules 172 to 180 below, and notes on reverse of Form 15.

Inspection of sub-divisional offices.

19. [317] The Engineer should inspect each sub-divisional office under his charge at least once every half year; the inspections being more frequent where laxity is thought to exist.

Travelling Allowance.

20. In the absence of special orders to the contrary, Engineers will, for purposes of travelling allowance, be regarded as holding the rank of Assistant Engineers in the Public Works Department.

21. Nothing in excess of the allowances admissible in analogous cases under the provisions of the Civil Leave, Acting and Travelling Allowance Codes, may be paid to members of Local Fund Engineering establishments.

II.—DESIGNS AND ESTIMATES.

Two classes of works.

22. [908] The operations of the department will be divided primarily into the two classes "Original works" and "Repairs," the latter head comprising special and ordinary repairs.

Original works.

23. [909] The class "Original works" will include all new constructions, whether of entirely new works or of additions and alterations to existing works. Also all repairs to newly-purchased or previously abandoned buildings required for bringing them into use; and all repairs to buildings generally which exceed one-fourth of the value shown on the books. When one description of work is substituted for another, as a tiled roof for a thatched one, such work is to be classed under the heading "Original works," and not under that of "Repairs."

Repairs.

24. [911 & 967] Repairs will include all repair operations, other than those specified in the last rule, required to maintain in proper condition works of whatever kind. The term "Special repairs" will be applied to repairs the necessity for which does not recur at more or less regular periods, being due to exceptional circumstances, sometimes of an emergent character, of which the President of the Local Board must be the judge. It should be noted, however, that important renewals appertaining to maintenance of roads will be dealt with precisely in the same manner as special repairs.

Detailed estimates and drawings necessary.

25. [912] No proposal for the execution of any original work or special repair can be entertained unless it be accompanied by a properly detailed estimate; and, where necessary for the proper execution of the work, by properly prepared drawings, showing fully the work proposed.

Designs.

Previous rough design.

26. [913] In the case of all works of importance, the Engineer shall submit his rough design on section paper or otherwise for approval before proceeding to prepare his detailed drawings and estimates.

Mode of tracing.

27. [914] Excepting where plans are of considerable importance, outlining in hard pencil and tinting (where necessary to show the character of the material) should suffice. For important designs, tracings on cloth should be adopted. A site plan is essential, but any existing map with the site marked in pencil would suffice, and would be returned with the necessary orders.

Measures.

28. [938] The following measures are prescribed for general use by Local Fund Engineering establishments:—

Angles.—The sexagesimal system of angular measurements, in which 1 revolution = 4 right angles = 360°; each degree being divided into 60 minutes, and each minute into 60 seconds. Seconds will be divided decimally.

Length.—The English foot. As a general rule, the foot, will be divided decimally. Duodecimal divisions, *i.e.*, inches, may however be used if absolutely necessary. For long distances the ordinary English mile = 5,280 feet. (The yard is never to be used).

Area.—The square foot, divided as a general rule decimally, one hundred square feet being termed one 'square.'

For land the English acre (43,563 square feet) and decimals; or for small areas, square feet.

Capacity of solidity.—The cubic foot, divided as a general rule decimally.

Weight.—The English pound avoirdupois decimally divided. For large weights, the English ton = 2,240 lbs.

Value.—All rates are to be quoted in rupees, annas and pies.

Velocity.—Feet per second.

Heaviness.—Pounds avoirdupois per cubic foot.

Angular velocity.—Revolutions per second.

Intensity of pressure.—Pounds avoirdupois per square foot.

Work.—Foot-pounds.

Power.—Foot-pounds per second, or horse-power of 33,000 foot-pounds per minute.

Heat.—Pounds avoirdupois of water raised one degree Fahrenheit.

Water discharges.—Cubic feet for second.

Units of work.

29. [939] The following units of work are prescribed:—

Earthwork	Per 1,000 cubic feet.
Brickwork, Concrete, Pisé work, Road metalling, Rubble masonry	Per 100 cubic feet.
Ashlar stonework, Woodwork	The cubic foot.
Painting, Pitching, Plastering, Flooring, Roofing, Turfing	The 'square' of 100 square feet.
Doors and windows	The square foot.
Small metal work	The lb. avoirdupois.
Iron work, wrought or cast	The ton.
Land	The acre.
Buildings of all descriptions	Per square (100 sq. feet measured on plan over all, including verandahs, also per 1,000 cubic feet including verandahs classified as:— (*a*) Permanent, semi-permanent, or temporary, (*b*) Plain, ornamental, &c., and (*c*) Single storied, double storied, &c.

Title to drawings.

30. [941] Every drawing submitted with an estimate should have a clear title, which should be repeated in an abbreviated form on the back on two opposite corners, so as to show outside whatever way the paper be rolled up. The signature of every officer through whose hands the design passes should be affixed.

31. [941 & 942] A scale must be laid down on every drawing, and the principal dimensions marked in figures. The following scales are prescribed for use in the department :—

Scales.

$\frac{1}{10}$, $\frac{1}{20}$, $\frac{1}{30}$, $\frac{1}{40}$, $\frac{1}{60}$, and $\frac{1}{80}$ decimal scales.

That is—

For enlarged details; $\frac{1}{2}$ to $\frac{1}{40}$ the actual size.
For plan; $\frac{1}{100}$, $\frac{1}{200}$, $\frac{1}{300}$, $\frac{1}{400}$, $\frac{1}{600}$, $\frac{1}{800}$ or $\frac{1}{1000}$ the actual size.
For surveys; $\frac{1}{2000}$ to $\frac{1}{50000}$ the actual size, or 4 to 16 inches to the mile.
For Index maps; $\frac{1}{500000}$ to $\frac{1}{1000000}$ the actual size, or $\frac{1}{8}$ to 1 inch to the mile.

NOTE.—Where existing maps or plans on such scales differing from the above can be made use of, it is not necessary to alter them.

For sections; the horizontal scale to be that of the corresponding survey or plan.
The vertical scale will vary according to circumstances for longitudinal sections of canals, roads, &c.; it should be from 20 to 100 times the horizontal scale, but as a general rule never less than $\frac{1}{200}$ the actual size.

Colors.

32. [943] Colors to be used on drawings—

Maps.

Water (tanks and rivers)	Indigo.
Trunk or main roads	Lake.
Fair weather do.	Burnt sienna.
Rail roads (completed)	Thick black line.
Do. (incomplete or projected) ...	Do. dotted do.
Drainages, main	Thick dark green line.
Do. branch or minor	Thin do. do.
Canals or main channels	Thick cobalt line.
Distributaries	Thin do do.
Brick or masonry houses	Lake.
Mud houses	Burnt umber.
Tanks other than Government maps.	as in group Raw sienna.

Plans and Sections of works.

Dry rubble or rough stone as in aprons, revetments, &c.	Light Payne's grey dotted with Indian ink.
Rubble masonry	Light shade ditto dotted with lake.
Stone work (Ashlar masonry)	Light Payne's grey.
Brick work in mortar	Lake.
Brick in mud	Light red.
Unburnt brick in mud	Light Indian ink.
Earthwork, natural	Burnt umber.
Do. artificial	Light burnt umber and Indian ink.
Proposed additions to buildings in plan ...	Gambouge.
Iron work (wrought)	Prussian blue.
Do. (cast)	Indigo.
Wood work	Yellow ochre.
Elevations	As nearly as possible the natural colors, all retired portions being slightly tinted with Indian ink.

33. [944] A meridian line must be drawn on every general plan or map, and, where streams are represented, arrows should show the direction of the current.

Maps.

34. [946] The preparation of large unwieldy drawings must be avoided as much as possible. As a general rule, the paper on which plans are drawn should not exceed 30 inches by 22.

35. [948] District, taluk, and village maps should be made use of, when practicable, for illustration of reports of projects, for land plans, site plans, group maps, &c.

36. [866] Maps, on a scale of 4 inches to the mile, will greatly facilitate the work of drawing up projects.

37. [868] All levels shown on these maps will be reduced to sea level, and all bench-marks illustrated by marginal diagrams.

ESTIMATES.

38. [918] The papers to be submitted with the project for a work will consist of a *report*, *a specification* and a *detailed statement of measurements and quantities*; with an *abstract* showing the total estimated cost of each item. These documents together form what is called "the estimate," in the sense of these rules. In the case of a project consisting of several works, the report may be a single document for all the works, and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together: see also rules 48 and 49.

What constitutes an estimate.

In the case of ordinary repairs only rough forecast or working estimates need ordinarily be submitted for such scrutiny and orders as the Local Board may consider necessary; where however the year's operations involve renewals of any importance, regular estimates should be submitted to the Local Board for sanction.

Expenditure on the maintenance of roads would ordinarily fall under some one or more of the following heads, viz.:—

(1) Collection of metal.
(2) Spreading and consolidation of metal.
(3) Clearing side-drains and channels.
(4) Repairs of petty bridges and tunnels.
(5) Petty repairs.

Items (1) and (2) will as a rule be specified in the estimate only in the case of important renewals. When important renewals are not needed and the work consists of ordinary patch-work and the filling in of hollows, the cost of materials should be estimated for under the head "petty repairs."

NOTE.—The term metal as used in this and other rules should be understood to include "gravel," "jelly," and the like. The operation in connection with each kind of metal should be separately provided for in estimates.

39. [920] To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed shall be kept up in each district; and it will be the duty of the Inspector of Local Fund Accounts to see that schedules of the rates at which work is actually being carried out are invariably recorded in a complete and satisfactory manner.

Schedule of rates.

Forms for estimates.

40. [921] Estimates will be framed in strict accordance with the following L.F.P.W. forms:—

	L.F.P.W. Form No.
(1) Wrapper or outer sheet	42
(2) Detail measurements	43
(3) Calculation sheet of sectional areas	44
(4) Abstract	45
(5) Abstract—(for grouping works of same description)	46
(6) Abstract—General (to be employed when there are many parts or sub-divisions of a work)	47
(7) Abstract—Classified	48
(8) Comparative statement (to accompany revised estimates)	49
(9) Abstract—Periodical repairs	50
(10) Collection and consolidation of road metal	51

(1) *The Report.*

41. [923] After the list of references will follow the report, giving a brief abstract of the correspondence that has passed with reference to the project; stating in clear terms the object to be gained by the execution of the work estimated for, the reasons for the adoption of the estimated project or design in preference to others, and any peculiarities which require elucidation. The time within which the work may be expected to be completed must also be mentioned. Where the project is of an important nature, involving scientific points or other considerations of special character, the report must also contain a complete account of the basis on which every part of it has been framed; the various considerations that have guided the designer in questions of engineering details, economy of construction, utility or practical working of the project when carried out; and the method in which it is proposed to execute any portion of the work involving unusual difficulties of construction. Any local considerations which may affect the project, and particularly any circumstances affecting the rates, must also be fully entered into.

Report to accompany estimate.

42. [924] An estimate for the reconstruction of a masonry work owing to failure of the old work, must be accompanied either by a plan of the old work or by such a description of it as will, with full information regarding the cause of failure, enable a judgment to be formed of the suitability of the new design.

Reconstruction of masonry work.

(2) *The Specification.*

43. [927] The report will be followed by the specification, which must show fully and clearly, but as briefly as possible, the details of the work, how each portion is to be done, and what materials are to be used.

Specification.

44. [928] Standard specifications of each kind of artificers' work commonly executed should be maintained in all districts. Those of the Public Works department should be everywhere available for use by the members of Local Fund Engineering establishments.

Standard specification.

45. [929] A general specification, describing clearly the nature of construction of the various parts of the building or other work, will usually be necessary in addition to the standard specifications, which will be referred to, where necessary.

General specification.

46. [930] In sending up projects for the sanction of higher authority, reference to the number of standard specifications will shorten the labor of all superior officers. But for the guidance of subordinates, contractors and others who, having to execute the work, may possibly not have the standard specifications to refer to, the provisions of the latter must in all cases be given in detail. This may readily be done, if the specifications be written on half-margin, the details taken from the standard specifications being copied on the margin as occasion requires.

Reference to standard specification necessary.

(3) *Statement of detailed Measurements and Quantities.*

47. [931] The statement of detailed measurements following the specification will include the measurements of land (approximate or detailed, as the case may be,) for which compensation will have to be paid, the area of each description (wet, dry, garden, waste, &c.,) being separately shown.

Statement of detailed measurements.

(4) *Abstract of the Estimate.*

48. [932] The abstract of the estimate will show the total cost (in rupees only) of each kind of work; the only exception to this rule being the case of miscellaneous petty works, which may be entered in the abstract without measurements, the estimated cost being alone given. Where there are many parts or sub-divisions of a work, there must be a general abstract (Form No. 47) giving all minor abstracts in succession, concluding with a total column of quantity and cost under each sub-head—see also rule 38.

Abstract of the estimate.

49. [933] The abstract of the estimate should be framed to show merely the quantity and cost of each completed item of artificers' work, *e.g.*, brick-work. Where stock materials are to be used, a note should be added at the foot of the abstract, showing the value of the stock materials as distinct from the further expenditure required.

To show quantities and cost.

50. [934] The rates also should generally agree with the schedule rates; but where, from any cause, these are not considered sufficient, or in excess, a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at. The same rule will hold good with regard to any rate differing from those formerly in force in the district, when no standard schedule exists, or when any work of a description not previously executed in the district is estimated for.

Rates to be according to schedule.

51. [934] If the rates required are higher than have hitherto sufficed, it will be necessary to furnish detailed data in support of the rates proposed. If the higher rates are due to the high price of stock, this must not only be stated, but a similar detail given proving it, and these higher rates will then be sanctioned, the increase being nominal only.

Information required in case of higher rates.

52. [935] The rates of the various descriptions of work are intended to cover all charges usual to, or necessary for, the execution of the work, including the salaries of all artificers, &c., specially employed on the particular description of work, who, whether paid by the day or month, ceased to be employed on the completion or cessation of the work. No person drawing more than Rs. 25 per mensem is to be charged to rates without the concurrence of the President of the Local Board, or more than Rs. 100 per mensem without the sanction of Government. All persons employed *for general purposes* in connection with the work such as maistries will be charged to the sub-head "Petty Supervision" or to the sub-head "Establishment" in the case of considerable projects. Whatever be the *mode* of payment, the pay of a maistry will in no case be allowed to exceed Rs. 25 per mensem, without the special sanction of Government.

What charges the rates are intended to cover.

53. [936] In addition to the usual charge of 5 per cent. for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in the estimate. In the case of large works, the amount provided for contingencies must not be looked upon as available for expenditure except under the special sanction of the President of the Local Board.

Incidental expenses to be provided for.

54. [937] Estimates for works on which it is expected that free labor will be employed, will provide for the full market value of the work to be done; but a note of the reduction to be affected thereby should be made at the foot of the abstract of the estimate. In the case of works carried out wholly or in part from contributions made on account of construction or maintenance, whether in money or labor, the abstract estimates should note the nature and amount of such contribution.

Works executed by free labor.

55. [1012] Every estimate for a new road shall give the rate *per mile* of each kind of work, as earth-work, metalling, bridges, compensation for land, &c.

56. [998] Projects for the construction of new roads must be accompanied by the following plans:—

Projects for the construction of roads.

(1) An index map.
(2) A detailed survey and longitudinal section.
(3) Sheets of transverse sections.
(4) Drawings of all the masonry, iron or timber works in the order in which they occur in the line.

Maintenance of Roads and Buildings.

57. [963] An estimate for repairs will include the whole expenditure requisite for the proper maintenance throughout the year of the work concerned. In the event of any additional expenditure being needed for the maintenance of such during the year, beyond what has been provided for, the outlay should be met by a supplemental estimate.

Estimates for repairs.

58. The Engineer will keep a register of all buildings under his immediate charge, with a view to their periodical inspection and, when necessary, repair.

Register of buildings.

59. [1025] In the maintenance of metalled roads, it should be the endeavour to spread the periodical renewals of metal over a series of years, according to the period which the surface is found to last; that equal portions may, as far as possible, be renewed every year.

Metalled roads.

60. [1027] Unless the metal, whether obtained by purchase or by contract, is delivered on the road, the estimate should show the proposed cost divided under "Cost of collection" and "Carriage." See L.F.P.W. Form No. 51.

Disposal of Sanctioned Estimates.

61. [950] Estimates, after being sanctioned by proper authority, will be numbered, entered in the district register of estimates and then returned to the Engineer for record in his office; a copy of sanctioned abstracts being sent to the Treasury Deputy Collector in the case of all new works and repairs including important renewals (see rule 38) estimated to exceed Rs. 1,000 in cost, and in the case of all new supplies of tools and plant irrespective of the amount of the estimate.

Estimates how to be dealt with.

62. [951] The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide; and accordingly any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project, or not fairly contingent on its actual execution.

Expenditure to be restricted to objects provided for.

63. [1912] When in the execution of works any trifling deviations from sanctioned estimates and specifications are found necessary, such deviations should be reported to the Local Board for sanction in Form 20. This arrangement does not prevent Engineers from executing works in anticipation of sanction in cases of urgent necessity. All other deviations should receive the same sanction as the original plan or project.

64. [294] The Engineer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the President of the Local Board any such probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Engineer is bound to report the fact forthwith to the President of the Local Board describing the nature and cause of the probable excess and asking for orders.

Supplemental and Revised Estimates.

65. [952] Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the works as first sanctioned, must be covered by a supplemental estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required, including the supplementary amount.

Supplemental estimates.

66. [953] A revised estimate must also be submitted when any of the rates are found so far insufficient as to cause an excess over the original sanction; or generally when this is likely to be exceeded from any cause whatever, except as mentioned in the preceding rule.

Revised estimates.

67. [954] When a revised estimate is submitted, it must be accompanied by a comparative statement (Form No. 49). It is the Engineer's duty to watch carefully for the necessity of a revised estimate arising, and he is responsible for reporting to the President of the Local Board, all excesses in rates or in quantities of work, which are likely to cause the estimate to be exceeded.

To be accompanied by comparative statement.

68. [955] A revised estimate should not be sent in when it is too late for it to be sanctioned before the work is finished.

III.—EXECUTION OF WORK.

69. [1250] An order to prepare an estimate is no authority for execution, and no work shall be commenced, or expenditure otherwise incurred, till sanction to it has been accorded, appropriation of funds made, and orders for its commencement issued, by competent authority. In the case of emergent works, it may be necessary that the works should be commenced in anticipation of sanction. In the case of such works, it will suffice if the estimates are submitted without delay and sanction obtained at the earliest possible date.

Commencement of work.

70. [1377] Engineers will be responsible for the timely application for funds.

Application for funds.

71. [1260 & 1262] Every executive member of a Local Fund Engineering establishment will, in addition to the Measurement Book, keep a Note Book in which will be entered daily any particulars with reference to the works in progress which may call for remark. It will be considered an official record, to be produced whenever called for by proper authority. It should therefore be neatly and systematically kept and indexed.

Note book.

72. [1272] No work shall be commenced on land which has not been duly made over to the Local Board.

Acquisition of land.

73. [1274] When land is required for the purposes of Local Fund public works, the Engineer should, in the first instance, furnish the President, as being in his Government capacity the chief revenue officer of the district, with land plans and schedules of the whole of the land required, and obtain from him the fullest possible information as to the probable cost of the land. Upon the information thus obtained, provision should be made in the estimate of the work under the sub-head "Land Compensation."

74. When lands are required for excavating gravel or metal needed for road repair, the charge thereof should be met from the maintenance grants of the respective roads.

75. Payments for land compensation will be made by the Engineer by cheque on receipt of the President's formal sanction. The transaction will thus be included in the Engineer's accounts.

Compensation for land taken up.

76. Work is carried out either by contract or by departmental agency. The following are the rules to be observed in either case.

Agencies for carrying out work.

Contracts.

77. The President of a Local Board may by a general order empower the Engineer to enter into contracts, the value or amount of which does not exceed Rs. 400, on behalf of the Board, without previous reference to him. Contracts, the amount of which exceeds Rs. 400, but does not exceed Rs. 1,000, may be entered into by the Engineer with the sanction of the President. Contracts of which the amount exceeds Rs. 1,000 should be entered into by the President himself on behalf of the Board.

By whom to be arranged.

78. [1356] In the case of schedule contracts the schedule of rates of the district, or, if this is not possible, of estimated rates of each of the kinds of work required, should be attached to the specification, and the tenders made at certain rates for the items of each schedule.

Schedule contracts.

Or the parties tendering may be required to tender at one rate fixed at a percentage above or below the prices in the schedules, without specifying a rate on each item. Specimens of tenders of these two kinds are given in L. F. Forms Nos. 52 and 53, respectively.

79. [1355] In cases where tenders are invited, the notice should in all cases state—(1) Where and when the contract documents can be seen. (2) When and where tenders are to be submitted, and will be opened. (3) The amount of earnest money to accompany the tender, and the amount and nature of security deposit required in the case of the accepted tender. (4) With whom, or what authority the acceptance of the tender will rest.

Invitation of tenders.

Note.—Authority should always be reserved to reject any or all of the tenders so received.

80. [1360] As a rule, no tender should be received unless accompanied by earnest money to the extent notified in the invitation.

Earnest money.

81. [1364] Security should, in all cases, be taken for the due fulfilment of contract, and this will usually be in the shape of a deduction of 10 per cent. from the monthly payments to be made on account of work done. (*See also Rule* 92).

Security.

82. [1366] The employment of contractors for any work in no way relieves the Engineer as to the manner and time in which the work is done.

Responsibility of Engineer for contract work.

83. [1367] Every subordinate in charge of a work on contract should furnish to the Engineer, at the beginning of each month, an accurate statement of the measurements and calculation of the quantities of work done during the previous month, together with a return of all the materials at site on the last day of the month. He should not be relieved of his charge until after a careful inspection by his superior, or except under the certificate granted by the relieving officer.

Duties of subordinates in regard to contract work.

84. [1367] It is the duty of the subordinate in charge to bring to the Engineer's notice any dilatoriness, bad work, or other failure on the part of the Contractor to fulfil the terms of the contract.

Engineers and subordinates must be under no obligation to contractors.

85. [1369] Local Fund Public Works employés of every grade are strictly prohibited from borrowing from, or being indebted to, or under substantial obligation to a Local Fund contractor, or any person who has tendered for a contract.

Payments to contractors.

86. [1370] Payments for work done, or materials delivered, should be made, as a rule, monthly on a Certificate (Form 17) showing the quantities and value of work executed; the quantities entered being duly attested by the subordinate in charge.

By cheque.

87. [1371] Payments to contractors should be made by cheques drawn by the Engineer, and a condition to this effect should be inserted in the contract agreement.

88. [1371] The practice of making cheques to contractors and others payable through subordinates and carrying the entries through the Cash-book of the latter as if the money had actually passed through their hands is prohibited. The payment of the cheque should appear only in the Cash Account of the officer who draws it.

89. [1371] In any case when there would be a difficulty in obtaining receipts, the cheques may be sent for delivery through a sub-divisional officer for the purpose of obtaining the requisite receipt and forwarding it to the Engineer.

90. [1817] Every payment to a contractor should be on account of some particular work. The practice of making payments *on general account* to a contractor is prohibited.

Contract certificate.

91. [1818] Whenever a payment is made to a contractor, *the whole quantity executed up to date* of the work on account of which the payment is made is always to be recorded in L. F. P. W. Form No. 17. It should be prepared in duplicate and supported by detailed measurement lists. The original should be given to the contractor to be presented to the Engineer for payment, and the duplicate forwarded by the executive subordinate or sub-divisional officer direct to the Engineer for record as an advice of work done up to that date. The executive officer's sole record of the work done shall be his measurement book. Measurement sheets should be retained by the Engineer for purposes of check measurement on tour.

Deduction pending final measurement.

92. [1364 & 1370] Pending final measurement of work done, a deduction of not less than 10 per cent. should be made from all claims; the amount thus remaining due being payable only on a bill for the whole amount earned, to be submitted on completion of work (*See Rule* 81).

93. Where a work has been check-measured before payment, the fact should be noted in the space provided for the purpose in Form 17. It will be for the President of the District Board to determine in what case works will need to be check-measured by the Engineer or other measuring officer.

Unmeasured work.

94. Payments for unmeasured work are prohibited.

Measurement of work.

95. [1824] All work done by contract should be measured at least once a month (see Rule 83).

In the case of small works, however, the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the work once and for all on its completion.

96. The above rules will not prevent an Engineer from measuring up work and paying for it as frequently as he may desire. On the contrary every effort should be made, by prompt settlement with contractors, to obviate the necessity for making advances beyond the value of the work done. It should be borne in mind that neglect by the executive officer to measure and check the measurements of work done at the

proper time will entail personal responsibility for claims which cannot be supported by proper vouchers and that interest may be awarded at the expense of the officers concerned to contractors, whose claims are improperly and unnecessarily left unsettled.

Contractors' ledger.

97. [1868] The accounts relating to contracts are to be kept as personal accounts, and a separate folio should be opened in the Contractors' Ledger (Form No. 19) for each contractor. The account should embrace all transactions with him, whether relating to one or several works, or to materials purchased from him. The ledger should show the number and amount of each passed bill and certificate, briefly naming the work and the number and amount of each cheque, and the balance should be detailed so as to show how much of it is due to or from the contractor on account of *each work* not settled up in full; but it is unnecessary to enter further details. The value of materials made over to a contractor should be debited to his account, and a receipt for the value thereof taken from him in support of the debit. The contractor should acknowledge the correctness of his account by signing the ledger at convenient intervals when he happens to be at the Engineer's office. An extract from the contractors' ledger should invariably be submitted with the monthly accounts.

98. [1828] The accounts of contractors should be closed without delay on the completion of the contract.

99. [1864] The system of accounts in force provides that all acknowledged liabilities, both for work done and for materials supplied, should be shown in the Engineer's books; and it is very important that this should be duly attended to. There is a tendency to show in the books only amounts paid, and to exclude liabilities by delaying to give certificates for the full quantity of work done, or supplies received, which often leads to disputes with contractors, and difficulties in the event of work being stopped. It is not, however, intended that any work done should be shown in the account till duly certified to; but no undue delay should occur in certifying to work done (See Rule 96).

100. The practice of reimbursing to contractors the amounts paid by them on account of tolls otherwise than through rates is strictly prohibited.

Daily Labor.

Nominal roll.

101. [1748] When work is done by daily labor, the basis of the account will be the Nominal Muster Roll (Form 15) which will, as a rule, be kept separately for each gang of laborers, for ten days or a month, as may be found most convenient. In regard to the manner in which this account should be drawn up, see rules on reverse of the form.

Ten-day report.

102. [1752] The Nominal Roll will, in the case of original works and special repairs, work up to the daily or ten-day or other periodical report (Form 16); in the case of maintenance works, to the Work Abstract Form 21 (*a*).

Maintenance of roads.

103. In the case of maintenance works only a monthly statement—Work Abstract Form 21 (*a*)—will be submitted.

Measurement books.

104. All measurements of works done, *whether by means of daily labor or by contract*, will be recorded in the Measurement Book (Form 28), which is the basis of all accounts of quantities, whether of work done, or of materials received or issued. From the measurement book all quantities should be clearly traceable into the accounts. Separate measurement books may be kept for individual works when thought necessary by the Engineer.

To be checked by the Engineer.

105. [1756] Measurement books must be looked upon as most important records; they should be carefully checked by the Engineer, and their eventual return to his office should be insisted on. He should make it a special duty to see that his executive subordinates are never without measurement books, and that they are carefully kept and measurements properly recorded, and that they are complete records of each kind of work done, or materials supplied for which contract certificates have been granted. All pencil

entries in measurement books should be inked in with as little delay as possible, and no erasures should be made; alterations should be made by scoring out the erroneous entry, and substituting the correct one in red ink, under the initials of the officer concerned. The books maintained by each executive subordinate should be consecutively numbered and form a distinct series.

IV.—CASH.

Defined.

106. The term "Cash" as here used includes Specie, Currency Notes, and Cheques payable on demand. Government Securities are not to be treated as cash. Only Specie and Currency Notes constitute "*actual* cash."

Letters of Credit.

Supply of funds to Engineer.

107. [1578] The Engineer will be placed in funds monthly by means of a Letter of Credit (Form 4) granted in his favor by the President of the Local Board upon the Treasury officer. The balance of a Letter of Credit does not lapse at the close of each month or of the official year.

Applications for funds.

108. [1580] His application for funds (Form 3) should be submitted to the President of the Local Board on or before the 15th of each month, for the month immediately ensuing; and the Letter of Credit should be issued in such time as to reach the Treasury officer on the 22nd of the same month at latest.

Letter of Credit (Issue of).

109. Before issuing a Letter of Credit, the application for funds should be carefully checked by the President of the Local Board.

(Advice of).

110. The President of the Local Board will advise the Engineer of the amount of the Letter of Credit. In the absence of special intimation to the contrary, the Engineer will assume that the funds have been distributed in the manner shown in the application.

Treatment of Letter of Credit in the accounts.

111. [1579] The amount of the Letter of Credit will not be charged off in the Treasury Account: being merely the authority for the limit up to which the Treasury officer is permitted to honor, and the Engineer to draw cheques, nor will it be credited in the Engineer's account current. The Treasury officer will debit in his account only the amount of cheques paid, and the Engineer will credit in his account current only the amount of cheques issued.

Limit of Letter of Credit.

112. [1580] The Letter of Credit should be restricted to the amount actually required for expenditure within the month, together with a reasonable working balance, which should not exceed *half the average expenditure for the succeeding month.*

Note.—The question as to the amount of the average expenditure of each month of the year must be determined with reference to the expenditure of the past three years and any special consideration by which the question may happen to be affected.

Supplementary credits.

113. [1587] A supplementary credit may be granted at any time in the Engineer's favor on due cause being shown.

Pass-books.

Pass-book.

114. [1599] A Pass-book will be kept by the Engineer in forms supplied by the Treasury officer. In this book will be entered as a memorandum the amount of the Letter of Credit granted in favor of the Engineer, as also the cheques paid day by day to his order.

To be sent periodically to the Treasury.

115. [1600] The Pass-book will remain with the Engineer, but it should be sent periodically to the treasury to be written up. The Pass-book of an Engineer at the same station as the treasury should be sent to be written up once a week; that of an Engineer at a distance may be sent at longer intervals, the dates being generally fixed in communication with the Treasury officer. In cases where an Engineer has more than one banking account,

a separate Pass-book should be maintained for each account. The Pass-book should be carefully checked by the Engineer with a view to seeing that only the proper amounts are paid. The counterfoils of cheques which have been paid should be distinguished in some way (as for instance by turning down the corner) so that the unpaid cheques may be easily picked out at the end of the month.

Treasury officer's certificate of balance.

116. [1601] At the end of the month the Treasury officer will furnish the Engineer with a certificate as follows:—

"I hereby certify that the unpaid balance of Letters of credit of A.B., District Board's Engineer,———— District, at the end of———— is Rs.————"

to which the Engineer will, for the information of the President, to whom the certificate will be sent in original with his accounts, subjoin a memorandum of outstanding cheques as follows:—

Reconcilement of balances.

No. 9, dated	...	200
„ 13, „	...	150
„ 15, „	...	80
	Total ...	430

A reconciliation will thus be effected monthly between the balance as shown in the Engineer's accounts, and as recorded by the Treasury officer. (*See Form No.* 39).

Engineer's payments, cheque books.

117. The Engineer will be supplied with cheque books according to the number of treasuries with which he has dealings. A separate check book should be used for each treasury.

Cheques to be numbered.

118. Each book will contain fifty forms. The cheques (Form 5) will be distinguished in a two-fold manner, each cheque having a book as well as a consecutive number. The cheque forms will be kept under lock and key, and in the Engineer's personal custody.

119. [1613] The Engineer will advise Treasury officers of the distinguishing numbers of cheque books about to be taken into use.

120. [1615] In the Cash-book, Pass-book, &c., and in all correspondence in which it may be necessary to refer to a cheque, such cheque will be described both by book and cheque No.

121. Cheques for sums in excess of Rs. 20 drawn by the Engineer against his Letter of Credit require to be stamped with a one anna receipt stamp.

122. The balance at the Engineer's credit will always be noted on the reverse of the counterfoil at the time of issuing a cheque, as provided for in the cheque form.

Currency of cheques.

123. [1616] Cheques will have a currency of three months.

Renewal of lapsed cheques.

124. [1624] Should the currency of a cheque expire, it may be returned to the Engineer, who will destroy it and draw a fresh cheque in lieu. The fact of destruction, and the number and date of the new cheque, will be recorded on the counterfoil of the old cheque; and the number and date of the old cheque that is destroyed will be recorded on the counterfoil of the new one. The fact of the new cheque having been issued should be entered, on the date of issue, in red ink, parenthetically, in the Cash-book, but not in the column for Payment.

Duplicates.

125. [1626] In the case of cheques lost during the period of their currency, for which it is necessary to issue duplicates, the duplicates should bear the same number and date as the originals, written in manuscript; the Treasury officer concerned being immediately informed of the loss of the originals, as also of the issue of duplicates.

Irregular drawing of cheques.

126. [1627] The practice of drawing cheques, just before the close of the official year, in favor of contractors, for work which has not been measured up, with the object of giving over the cheques to the contractors when the works are subsequently measured, is absolutely forbidden; and the antedating of cheques under any circumstances is prohibited.

Miscellaneous Receipts.

127. [1602] Miscellaneous receipts, *i.e.*, receipts other than cash drawn against Letters of Credit, realized by Engineer or any of his subordinates from any source, are not available for expenditure, but must be paid into the treasury as soon as possible after realization.

Miscellaneous receipts to be paid into treasury.

128. To prevent differences between the Engineer's and the Treasury officer's figures under the head of "Payments into Treasury," all miscellaneous receipts should be paid into the treasury before the 24th of the month. Any sums received after that date should be retained and paid in at the commencement of the following month.

Procedure to be observed.

129. [1604] Sub-divisional officers and Overseers may remit to the treasury or sub-treasuries, on the part of the Local Fund Engineer, any miscellaneous receipts they may realize, care being taken that the treasury receipts are drawn out in the name of the Engineer, to whom they should be forwarded direct. Payments into sub-treasuries should ordinarily, however, be made only from 1st to 24th of each month.

130. [1605] Should an Engineer, however, require, under exceptional circumstances, to utilize miscellaneous receipts for current outlay, he may do so; but before the close of the month he should send to the treasury a cheque for the amount thus made use of, and obtain a receipt from the treasury. The amount will thus appear in the treasury accounts as a Local Fund Public Works receipt, and in those of the Engineer as a payment into the treasury.

Procedure in cases where receipts are utilized.

131. The Engineer will keep a separate Remittance Book (Form 9) in which he will enter all the payments thus made into the treasury, and this book must be sent with the cash; each separate entry of receipt being initialled by the Treasury officer. At the end of the month, a consolidated receipt (Form 37) for the remittances made during the month will be prepared by the Engineer and sent with the remittance book to the Treasury officer, who, after verifying the amount, will sign the receipt.

Remittance book.

This receipt will be attached to the Engineer's account current.

132. The consolidated treasury receipt should be so prepared that no erasures, corrections, or alterations of any kind whatsoever appear in the document when forwarded for the signature of the Treasury officer; and it is to be distinctly understood that under no circumstances whatever is the receipt to be altered after the Treasury officer has affixed his signature.

No erasures admissible in treasury receipt.

133. Should it so happen that alterations are made in the receipt by the Treasury officer, the Engineer should supply a fresh document to the Treasury officer for signature.

Deposit of Balances.

134. No Local Fund Public Works officer or subordinate is at liberty to place Local Fund money in the hands of any private banker.

Payments by Engineer.

135. [1628] Treasure chests may be supplied by Local Boards where considered to be absolutely necessary. A Cash-book must be kept for every treasure chest, and in it every transaction shall be recorded at the time of its occurrence.

Treasure chests.

136. [1646] Engineers and subordinates are strictly prohibited from mixing up in any way their private with their public cash or accounts.

Public and private transactions.

137. [1637] If an Engineer or other disburser find he has more cash in hand than is necessary to meet the outlay of the following month (or if the Treasury officer be close at hand the following fortnight), he should return the surplus into the treasury whence it was drawn.

Refund of surplus cash.

138. Balances of cash in hand at the close of the official year, not required for immediate payment, should be refunded into the treasury on or before the date fixed for closing the accounts, the amount being debited to the head "Payments into Treasury."

139. [1610 & 1616] As far as possible, all payments will be made by the Engineer, and only by means of cheques payable to order.

140. [1619] For the payment of petty items under Rs. 10, which cannot be made by cheque, the Engineer will, from time to time, draw small sums from the treasury, and he will be careful to draw only sufficient to meet his current expenses.

Petty payments.

141. [1642] For every disbursement made, a receipt shall be taken from the payee. An anna stamp must be affixed to all receipts for sums exceeding Rs. 20.

Receipts.

142. [826] The ordinary contingent charges connected with his office establishment may be disbursed by the Engineer and brought forward in the monthly contingent bill, subject to check by the President. All contingent expenditure of an *unusual nature* should be specially sanctioned by the President before being incurred.

Contingent expenditure.

Payments by Subordinates.

143. When disbursements, other than mere contingencies, are made by subordinates, they may be provided with standing imprests, the amount of which should be fixed by the Engineer under the orders of the President.

Imprests.

144. [1574] The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of Government.

145. The amount of imprest in each case should be fixed at about *one-half of the subordinate's average monthly expenditure on daily labor*.

Principle on which fixed.

146. In districts in which all work is carried out by contract, no imprests will be allowed. It will suffice in such cases to make permanent advances of small amounts to meet petty contingencies.

Permanent advances.

147. The imprest will be recouped by the Engineer, from time to time, on submission of the subordinate's account. Original imprests and subsequent recoupments should be made by means of a number of cheques, individually of small amount, so that the subordinate may never be obliged to have by him more actual cash than he really requires. Unnecessarily frequent recoupments should be avoided.

Recoupment of imprests.

Payments through Miscellaneous Agencies.

148. It is desirable that the Engineer's accounts should furnish a complete record of all expenditure falling under Grant I as representing Works, but in some districts it would seem to be of practical convenience that agencies other than the Engineering establishment (for the most part Revenue officers of various grades) should be charged with the plantation and maintenance of avenues or with the construction and repair of minor buildings and village roads and of tanks and wells the expenditure in connection with which appertains to Grant I. In such cases the agencies in question might, at the discretion of the President of the Local Board,* be supplied with funds by means of cheques issued in their favor by the Engineer against his own credit, which should therefore include all requirements in connection with the works in question, and accounts will be rendered by the said miscellaneous agencies through his office to the President. The Engineer's account would thus form a complete record of all expenditure on works appertaining to Grant I. Payments on account of contributions falling under Grant I due to other bodies (such as Municipalities and other Local Boards) should however be made by the President direct.

Supply of funds to miscellaneous agencies.

149. Miscellaneous agencies, when accounting to the Engineer for expenditure incurred by them, should send in the ordinary imprest account.

* It must be clearly understood that this rule need not be enforced where it is thought to be unsuitable. The miscellaneous agencies would in that case be supplied with funds direct by the President of the Local Board.

Security from Subordinates.

150. [790] Subordinates, upper or lower, entrusted with the custody of cash or stores, will be required to furnish security, the amount being determined in each case by the President according to circumstances.

151. [791] Security must be either a deposit of cash or of Stock Notes, or of Government Promissory Notes, duly endorsed over to the President, who shall determine whether it shall be paid in a lump sum or by deductions from salary.

152. [792] Officers, with whom Government Promissory Notes are deposited as security, should exercise the greatest care in satisfying themselves, before accepting the Notes as security, that they have been formally endorsed to the intending depositor by the previous possessor, and that, so far as can be ascertained, the sole right to their possession is vested in the person depositing them.

153. [793] The best precaution which can be taken by officers of the department in the case of Government Promissory Notes tendered as security deposits by contractors and others, if there be any doubt as to the regularity of the endorsements thereon, is to send such Notes to the Public Debt Office for renewal.

154. Deposits by subordinates will be dealt with as follows:—

The depositor will pay the amount, not to the Engineer, but into the Post Office Savings Bank, giving the required notice of the pledging of the deposit in favor of the President of the District Board under the conditions governing the opening of Public Accounts.

V.—STORES.

Stores, of what they consist.

155. [1656] The Stores of the department are divided into two classes—"Tools and Plant," comprising—

Tools.	Camp Equipage.
Plant and Machinery.	Live Stock.
Instruments.	

And "Stock" divided into the sub-heads of—

Small stones.	Painters' stores.
Building materials.	House fittings.
Timber.	Iron bridge work.
Metal.	Miscellaneous.
Fuel.	

Stores of road metal are dealt with separately. Besides the above sub-heads of stock, there are two further sub-heads in the Account of Stock, viz., "Manufacture of Stock" and "Land and Kilns."

Tools and Plant.

156. [1658] The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority.

157. [1663] Live Stock can only be purchased on the authority of Government.

Stock-taking.

158. [1713] An annual account of Tools and Plant will be made throughout the district, either by the Engineer, or some other responsible person deputed by the President.

Half-yearly return.

159. [1675] A half-yearly return will be rendered by the Engineer, in Form 36, of the Tools and Plant in his own charge, and that of his subordinates.

160. [1716] The column "Actually counted" will be filled in, only when count has been actually taken.

Unserviceable stores.

161. [1720] The orders of the President should be taken from time to time in regard to any stores which may become unserviceable.

Sale of stores.

162. No Local Fund Public Works Stores may be sold otherwise than by public auction, except under the special orders of the President. Engineers will be held responsible for the proper custody of stores throughout their respective charges.

163 [1973] The irrecoverable value of stores or Local Fund money lost should not be charged off to "Profit and Loss" without the sanction of Government.

Treatment of purchases in the accounts.

164. Payments of Tools and Plant will be at once charged off as such in the Engineer's accounts and will be made only on separate bills, including no articles, the cost of which is properly chargeable to Works. In exceptional cases, special items of Tools and Plant which are required for only one or two works and not for general purposes may be charged off direct to those works, and included in their cost, instead of under "Tools and Plant."

Note.—These items should however be brought forward in the returns appertaining to "Tools and Plant."

The expenditure on "Tools and Plant" should not ordinarily exceed 1 per cent. on the outlay on Works.

New supplies.

Repairs.

165. All articles purchased should be shown under "New Supplies." The cost of their carriage from the scene of purchase should be similarly debited. The cost of repairing tools not in actual use will be charged to the head "Repairs," but when articles in use on works are repaired, the work concerned should bear the charge.

166. [1665] The number of instruments of the several descriptions to be kept in each district should be restricted to what is considered absolutely necessary by the President.

Stock.

"Stock."

167. Stock consists of materials which it is not found possible to appropriate for any particular work.

168. [1678] In the case of districts in which stock is found to be indispensable to efficient working, a certain maximum value of reserve stock will be fixed by Government.

The maximum should be fixed at the lowest point compatible with efficiency.

Special sanction of Government must be obtained before stock accounts are opened. Forms for these accounts (which will need to be maintained with reference to the rulings in the D.P.W. Code) will be prescribed on application according to local requirements on information being furnished in detail regarding them.

Treatment in accounts of materials for works.

169. [1648] The treatment in accounts of the materials required for works needs explanation. One general principle is that expenditure should, as far as possible, be at once charged off to a final head (to, for instance, the work concerned): and in accordance with this principle, whatever materials are procured under such circumstances that (*a*) they can at once be used upon a work, or (*b*) the work on which they will eventually be used is known, and when they are of a kind that enables them to be located at the work and kept separate and distinct without practical difficulty or inconvenience, then the payments for them should be at once debited to that work, but charged to the sub-head "Materials at site" if not at once used.

VI.—ACCOUNTS.

Of two kinds.

170. The Local Fund Public Works Accounts of a district will be of two kinds—those of the imprest-holders and those of the Engineer.

Engineer's responsibility in regard to the submission of the accounts.

171. [1561] The Engineer will be held responsible for the early and punctual submission to him of his subordinates' accounts. The submission of his own accounts, however, to the President will not be delayed on the ground of any of his subordinates' accounts not having been received.

Subordinates' Accounts.

Imprest cash account.

172. [1736] Every imprest-holder will maintain an Imprest Cash-book (Form 7). This record will be posted daily from the actual cash transactions in the order and at the time of their occurrence; and must be kept in the fullest detail, so that the nature and particulars of the transac-

tions may be clearly understood by the Engineer: but no money received by the imprest-holder, other than that paid to him in recoupment of expenditure, should be brought into his cash account. At the foot of the account, however, and below the abstract, should be noted, in red ink, the miscellaneous receipts collected by the imprest-holder. This is considered necessary to prevent any omission of receipts realized by subordinates from the Engineer's account.

173. [1737] The account will be kept in duplicate, the duplicate being retained by the imprest-holder, and the original forwarded to the Engineer whenever the balance remaining in hand requires to be supplemented by recoupment.

174. In regard to the manner in which expenditure on daily labor should be accounted for, see rules on reverse of Form 15 (Nominal Roll).

Daily or Ten-day Report.

175. [1752] Every subordinate in executive charge will, in connection with new works and special repairs, submit to the Engineer's office, daily, or every ten days, as may be determined by the Engineer, a report showing the number of laborers employed on each work, and on the reverse, the quantity of material of each kind received and issued (Form 16), and in the case of maintenance works the monthly returns prescribed by rule.

Tools and Plant.

176. [1675] In connection with the receipts and utilization of Tools and Plant, a half-yearly return of Tools and Plant (Form 36) will be submitted.

Purchases of road metal.

177. [1755] Purchases of road metal should be detailed in Local Fund Form No. 25 before being brought into the regular contract or purchase accounts, except in cases where it is supplied by lump contract, and this return will be submitted by every subordinate monthly to the Engineer's office.

Monthly statements of receipts and issues.

178. [1859] Road metal purchased is charged off finally against the estimates on which the collection of it is sanctioned; but as it is often kept in store at the road side before being laid down, a monthly statement of Receipts and issues (Form No. 26) will be filed in the Engineer's office showing the operations in each mile. Separate returns may be kept for metal collected for annual repairs, for renewals or for petty repairs, if found convenient.

Rate book.

179. [1861] A Rate book (Form No. 24), showing the cost of supplying metal to each mile of road, should be kept in the Engineer's office.

180. [1862] The above rules for the accounts of road metal are based on the supposition that it is paid for and brought on store monthly.

Engineer's Accounts.

181. Every Engineer will maintain in his own office the following records:—

(1) Schedule of Rates.
(2) Register of Estimates (Form No. 1).
(3) Register of Allotments (Form No. 2).
(4) Cash-book (Form No. 8).
(5) Adjustment Register (Form No. 10).
(6) Cash Abstract Book (Form No. 11).
(7) Treasury Remittance Book (Form No. 9).
(8) Tools and Plant—Daily register of (Form No. 35).
(9) Contractors' Ledger (Form No. 19).
(10) Road Metal Rate Book (Form No. 24).
(11) Work Abstracts (Forms Nos. 21 and 21-*a*).
(12) Register of Works (Form No. 22).
(13) Statement of Deviations (Form No. 20).

In regard to the details as to the manner in which the forms are to be maintained, see rules and notes on reverse of the forms.

The following (rules 183-194) are the leading rules to be borne in mind regarding certain of them.

182. Printed forms should invariably be employed both for records and vouchers, and care should be taken to see that the supply never runs short.

Should any modifications in the forms prescribed seem desirable, the question of introducing them should be referred to the Accountant-General.

Cash-book.

Cash-book.

183. The Engineer should regard his Cash-book as his most important record, and he should specially note in regard to it that (1) it must be posted day by day, exactly as the transactions occur with perfect accuracy and in the fullest detail and will include only *bona fide* cash receipts and payments; (2) the head of account to be debited or credited, as the case may be, must invariably be noted in the "Head of account" column; (3) the brought and carried-forward totals should be initialled in every folio by himself to prevent interpolation and in token of his having examined the record throughout; (4) it must be balanced frequently—daily, weekly or monthly as may be found most convenient—the balance of actual cash, if any, being tested by actual counting and the Engineer's signature being given below the amount as shown in the Cash-book, which will be noted in words as well as figures in token of its correctness.

Excesses and deficiencies.

184. [1742] Wherever the balance of cash is found to be in excess of or less than that shown in the Cash-book, it must, unless the error can be detected, be at once rectified by making the needful entry in the Cash-book as follows:—

"To cash found surplus," or

"By cash found deficient in chest on this date," as the case may be,

a report as to the cause of surplus or deficiency being sent by the Engineer to the President with as little delay as possible.

Corrections.

185. [1743] No erasures are to be made in the Cash-book. Errors must be altered by scoring them through, and inserting the correct entries in red ink; the corrections thus made being always initialled by the Engineer.

Receipt side.

186. On the Receipt side will be shown, not only miscellaneous receipts and the amount of cheques cashed at the treasury in Engineer's own favor, but also the amount of the Letter of Credit,—the credit as well as the cash balance being thus brought out at the close of the month.

Payment side.

187. On the Expenditure side will be shown payments made direct from the Engineer's office, and those made by imprest-holders; these last being incorporated from time to time on receipt of the imprest cash accounts *in abstract*, thus—

Paid to A. B. in recoupment of his imprest account—

	Rs.	A.	P.
Repairs, Communications	0	0	0
Miscellaneous Public Improvements	0	0	0

The vouchers submitted being numbered in series with those already recorded by the Engineer.

188. Every alteration in vouchers should be duly attested by the Engineer.

189. The date of receipt in the Engineer's office, and that of recoupment, and the manner of recoupment (by cheque No. dated) should invariably be noted on the imprest account concerned at the time of receipt and recoupment.

First payment to imprest-holders.

190. [1883] When an imprest advance is first made, the transaction should merely be noted in red ink in the body of the Engineer's Cash-book, and *not in the payment column.* All outstanding imprests will thus form a portion of the Engineer's balance.

Adjustment Register.

191. The Engineer should note in regard to the Adjustment Register (Form 10) that the grounds of the adjustments must be clearly and specifically given in every case. An extract of the month's entries in this register should accompany the Engineer's monthly accounts, if they include any entry besides the usual formal entry in connection with the credit to "Local Fund Engineer's cheques" on account of the month's expenditure under Local Fund Public Works.

Cash Abstract Book.

192. [1840] The Cash Abstract Book (Form 11) will be posted daily as regards cash transactions from the "Head of Account" column in the Cash-book, and as regards adjustments from the Adjustment Register. It is a record of all the cash and book transactions, receipts and expenditure within the district, *in a classified form*, and constitutes the stepping stone between the Cash-book and the Account Current below described.

Cash Abstract Book.

Work Abstracts.

193. In connection with original works and special repairs, Work Abstracts (Form 21) will be drawn up from the ten-day or other periodical reports in view to the posting of the Works Register.

Work Abstract.

The Work Abstract will be in Form 21 (*a*) in the case of Maintenance Works.

Register of Works.

194. From the Work Abstracts (Form 21) the Engineer's Register of Works in Form 22 will be posted.

Register of Works.

NOTE.—It should be noted that this register need not be maintained for maintenance works other than important renewals.

RETURNS TO PRESIDENT'S OFFICE.

195. The Engineer will submit a Cash Account-current (in Form 12) monthly to the President with its accompaniments, viz. :—

(*a*) (in support of the entries on the receipt side) Schedule of Receipts (Form 13).
(*b*) (in support of the entries under expenditure) Schedule of Expenditure (Form 14).
(*c*) (in support of the entry under "Payments into Treasury") Consolidated Treasury Receipt (Form 37).

196. In addition to the Account-current, the Engineer will need to submit the following, viz. :—

Extract from * Adjustment Register (Form 10).
Extract from Contractors' Ledger (Form 19).
Schedule of † Miscellaneous advances (Form 38).
Treasury Balance Certificate (Form 39).

197. The Cash Account-current will be prepared from the Cash Abstract Book, and will form a summarised record of the month's receipts and disbursements.

Account Current.

198. The Schedule of Expenditure, which is an abstract under the prescribed heads of account, in detail of works, of the charges recorded in detail in the Engineer's Cash-book and Adjustment Book, will be supported as regards Works and Tools and Plant by Work-vouchers [Forms 23, 23 (*a*) and 23 (*b*)] which will vary according to the nature of the work (see succeeding rules), and in their turn will be supported by vouchers (Nominal Rolls, Contract Certificates, &c.)

Schedule of expenditure.

199. The Work-voucher is prepared in the case of new works or special repairs costing more than Rs. 1,000 each from the Register of Works, and will be submitted in Form 23, which provides for the exhibition of sub-heads of estimates. In the case of large works likely to be in progress for a considerable period, it will save time and trouble to *print* the sub-heads. For all other works and repairs costing Rs. 1,000 and less each, the Work-voucher will be in Form 23 (*a*).

Work-voucher.

For ordinary repairs costing more than Rs. 1,000 each, the Work-voucher will be submitted in Form 23 (*b*).

200. The entry under the head "Establishment" in the schedule of expenditure will be supported by separate vouchers for the salaries, travelling allowances, and contingencies of the Engineering establishment in forms (30-32 and 33).

Entry under "Establishment."

201. The travelling allowance bills of Local Fund Engineers and their establishments will be closely scrutinised by the President with reference to the journals

* Only necessary when there have been entries other than the usual formal one in connection with cheques issued.

† The return need not be sent if there have been no transactions.

and diaries submitted. The President will take care to see that the privilege of ten days' halt at head-quarters is not abused, and it will be his duty to satisfy himself of the validity of any certificate given in regard to actual expenses.

202. The expenditure under "Tools and Plant" should be distributed in the supporting vouchers under the two heads "New Supplies" and "Repairs" (see Rule 165).

"Tools and Plant."

202 (*a*). Advances to work-people or for collecting labor (which should be made only under the special orders of the President), *when such items cannot be charged off to specific works*, advances to members of a Local Fund Engineering Establishment, retrenchments and errors in account comprising payments of salaries, &c., not supported by bills, payments held in suspense for want of complete information, will be shown under the head "Miscellaneous Advances" in the account current. Charges incurred on account of specific works and on account of tools and plant will not be charged to this head on the ground of absence of or insufficiency of estimate or appropriation or any other similar ground. Advances to miscellaneous agencies for the construction of particular works should be treated as *Temporary Imprests*.

203. As far as possible recoveries of excess payments to contractors and on other accounts will be effected by deduction on subsequent bills, but where this is not possible, the following procedure will be adopted. If the current month's expenditure is sufficient to allow of the amount received being deducted therefrom, it will be sufficient to show in the schedule of expenditure merely the net outcome of the adjustment as effected in the Cash Abstract Book, but where this is not the case, the deduction must be shown either wholly or in part as a *minus* entry in red ink in the schedule of expenditure: the net amount only will thus be brought out in the account current.

Recoveries.

Erroneous allocations of charge.

The above rule applies to the case of expenditure erroneously charged to works.

204. Recoveries not appertaining to any current work will be treated as "Miscellaneous Receipts."

For detailed instructions in regard to the manner of dealing with Refunds both of receipts and charges see note at foot.

205. [1879] In cases where a refund has to be credited to a work, and is in excess of the expenditure incurred on it during the year, or where it has to be credited to a work on which there has been no expenditure during the year, the excess of refund should be entered in the *accounts* as a *minus* sum in *red ink* against the work

REFUNDS.

NOTE—(1) [1870] Refunds of revenue should be entered under the several classes and heads of receipts. Such refunds will be entered in detail in the *Schedule of Receipts* as a deduction entry from the class and head of revenue concerned.

(2) [1872] In making up the account, particular care should be taken to see that a clear distinction is preserved between receipts to be credited to "Revenue" and receipts to be credited to "Suspense Accounts" or final heads of service. Receipts by recoveries of miscellaneous advances, &c., are to be credited to the suspense heads concerned and not to Revenue. Refunds of expenditure are to be credited, as far as possible, under the rules contained in the following paragraphs, to the head to which the expenditure was charged.

(3) [1874] When a refund of expenditure occurs, whether it be in cash, a return of materials to store, or a transfer of materials from one work to another, the Engineer should make the adjusting entries necessitated thereby in his registers and accounts. These adjusting entries will be either a credit to revenue or the work from the outlay on which the refund occurs, and a debit to cash or stock, or, in the case of a transfer of materials, another work; and will be made by a direct credit to Budget heads of service in the abstract book of cash or stock receipts.

Refunds of Expenditure.

(4) [1875] The refunds to be dealt with are of three kinds, viz. :—

(1)—Cash refunds, such as receipts by sale of stores or refunds of advances to contractors, or refunds other than those represented by deduction made at the time of payment.
(2)—Refund of materials into store.
(3)—Refunds from one work to another.

(5) The third class may be grouped under two heads, viz., (A) consisting of rectification of erroneous charges to works, and (B) transfer of materials from one work to another. To avoid, however, intricacies in accounts, these two kinds of refund should be considered as cash refunds and dealt with accordingly.

(6) [1877] The process to be followed in the record of the transaction in the several accounts will be as follows :—

(1)—*Cash-book.*—All refunds which the Engineer decides should be credited to "refunds of expenditure," should be so noted in the cash-book in the column "Head in cash abstract book," and should be recorded distinctly so as to show the name of the work on account of which the refund is made. *But* only *bonâ fide* cash recoveries should be entered in the cash-book. Fines for bad workmanship or other deductions, such as those which are made for security before payment of contractors' bills or wages of workmen, should not find a place in the cash-book. The amount of such deduction entries should be recorded in the *Work Abstract*, or the contractor's certificate or bill, and the net amount of payment only charged for. In the case of contract accounts such deductions should, however, be shown in the Register of Works and in the Schedule, *and Work-voucher* as separate items.

to which the refund relates. The result of this arrangement will be, of course, that the expenditure of the year on the head of the service concerned will be shown less by the amount of the deduction entry. It may sometimes happen that the refund is in excess of the total expenditure of the year on the head of service also. In such a case the excess should be shown as a *minus* sum in *red ink* against the head of service in the annual accounts.

Proving the Accounts.

206. [1913] After the accounts are compiled, the Accountant should *prove* them and satisfy himself that they are correct and complete in every respect before he submits them to the Engineer for approval and signature. The following points should be attended to in proving the accounts :—

(*a*) That in all statements in which balances are shown, the opening balance agrees with the corresponding closing balance of the previous month.

(*b*) That the sum of the opening balance *plus* the receipts of the month is equal to the charges *plus* the closing balance of the month.

(*c*) That the closing balances as shown by the cash-book, the cash account current, the letter of credit and the treasury certificate, all agree.

(*d*) That each figure in the cash account current agrees with the corresponding figure in the detailed schedules and statements supporting the account current.

(*e*) That the figures shown in the schedules, work-vouchers and other statements agree with the vouchers submitted in support of them.

(*f*) That all necessary schedules and vouchers are put up, or if any vouchers or statements are wanting that their unavoidable absence is clearly noted in the lists of vouchers, and that the reason of its not being forthcoming is fully explained.

(*g*) That all irregular or doubtful items, and items which, from their unusual nature, or from any other cause, appear to require some explanation to render them more clear, are properly noticed and explained, by marginal or foot-notes on the schedule or statement concerned.

(*h*) That every document and voucher has been initialled or signed as the case may be by the Accountant, in token of his having examined it, and also by the Engineer before despatch to the President.

207. After the accounts have been despatched to the President (see Rule 195), no sort of alteration is, under any circumstances whatever, to be made in the office copies and books in the absence of competent orders (through the President).

Engineers' Accountants.

208. [374] The duties of Engineers' Accountants are to check the arithmetical accuracy of all accounts and returns received from subordinates, and all bills and other claims presented by contractors and others, and to compile the Engineer's accounts and other returns with accuracy in accordance with the several forms prescribed, and generally to assist the Engineer in all matters relating to the expenditure of cash and stores in the district.

209. [375] Accountants are responsible for the correct compilation of the Engineer's accounts, according to prescribed rules, from the data furnished by subdivisional officers and others; for the accuracy of all calculations therein; and for bringing to the Engineer's notice any irregularities that may come to light in scrutinising the accounts.

210. [376] *The Engineer will be responsible for seeing that his Accountant is furnished with all the initial accounts and other necessary data, and he will see that the Accountant compiles the accounts, and submits to the President all the prescribed accounts and returns punctually.*

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(2)—*Daily (or ten-day or other periodical) Report.*—In this account the materials received from other works should be shown under a distinct head as "Receipts from hospital at, &c.," and in the same way materials issued to other works should be shown under the work to which the materials were issued. This applies also to the monthly statement [Form No. 21 (*a*)] prescribed for annual maintenance of roads.

(3)—*Work Abstract.*—In the case of *cash* refunds (no fines or deductions made at the time of payment), the entry of the amount of refund should be made in Part II in red ink on the date the refund takes place, and its amount should be *deducted* from the total of cash payment. In the case of materials transferred from one work to another, the record of the quantity and value of materials should be made under a distinct head of the work *in Part IV* of the form and in a separate line in the abstract, Part II.

(4)—*Cash Abstract Book.*—A separate head should be opened in the receipt portion of this book to be termed "Refunds," having subordinate columns headed "Original Works," "Repairs," &c. All *cash refunds* should be posted into these columns in the usual way from the cash-book. The value of materials transferred from works, other than those which involve a debit to stock, should also be posted into these columns under a distinct entry of adjustments.

(5)—*Register of Works.*—In this register the value of materials transferred from works will be shown, as in the case of the *Work Abstract*, as a portion of or as a reduction from the outlay of the month.

VII.—TRANSFERS AND RELIEFS.

211. [379] On the occasion of the transfer of an executive charge from one officer to another, the records, cash, stores and works in hand shall be made over under the following rules.

212. [380] The Engineer's cash-book shall be closed; and the date of transfer, and a note, as per form (A) below, recorded in it, under the signature of both the relieved and relieving officers, showing the cash and treasury *credit* made over, and received in transfer, by them respectively.

213. [381] The cash at head-quarters having been counted, and a receipt given for the unused cheques, and also for all records, instruments, drawing materials, stationery and office furniture under the immediate charge of the Engineer, the following receipts (prepared by the relieved officer) shall be signed :—

Form (A).

Received in transfer from late District Board's Engineer, ——— District, the following sums :—

Treasury Account—		Rs.	A.	P.
Balance at credit of—				
A—Treasury		000	0	0
B— Ditto		000	0	0
Cash in hand—				
In head-quarters chest—		000	0	0
	Rs.			
Imprest ... Supervisor	000			
„ ... Overseer	000			
	——	000	0	0
Total ...		000	0	0

Certified that the cash-book has this day been closed, and that the balances shown in it correspond with the amounts entered above.

[Station and date.]

(Sd.)

District Board's Engr., ——— *District.*

Form (B).

Received in transfer from late District Board's Engineer, ——— District, the stores detailed in the annexed subdivisional balance returns, dated the ———

(1) Head-quarters office in personal charge of Local Fund Engineer.
(2) Head-quarters subdivision in charge of ———
(3) Subdivision No. 1 —— ditto ———
(4) Ditto No. 2 —— ditto ———
&c., &c., &c.

The subdivisional officers remaining responsible for the correctness of the balance shown.

[Station and date.]

(Sd.)

Local Fund Engr., ——— *District.*

Actual verification of cash and stores.

214. [382] All cash, records, instruments and other articles under the immediate charge of the Engineer shall be examined and counted, and made over personally to the relieving officer, who will note on the receipts any inaccuracies. In the case of mathematical and surveying instruments, a detailed report on their state shall be prepared and submitted with the other receipts.

Report of assumption of charge.

215. [383] As soon as the cash in the head-quarters chest and other stores have been counted, and the above receipts signed, the relieving officer shall report that he has taken charge of the district, and this report with the receipts shall be forwarded by him on the same day to the President, who shall pass such orders thereon, in respect to any deficient articles, as may be necessary; a copy of the receipts shall be given to the relieved officer.

216. [384] Every executive officer shall have his accounts brought up, and ready to make over at the shortest notice: and all contracts and other engagements shall be so arranged as not to be disturbed by a transfer.

Accounts to be up to date.

217. [385] The relieving officer shall take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly account in the same manner as if he had been in charge of the district during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for the expenditure and stores during his incumbency.

Responsibility as between relieving and relieved officers.

218. [386] The relieving officer shall then proceed with the officer relieved, unless the President has specially directed the latter to leave the station as soon as relieved, to inspect the records, cash, stores, and works and materials at site of works, under charge of the subordinates at the head-quarter station. He shall examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and shall minutely examine the work in progress as to its quality, and as to its correctness according to the sanctioned plans and estimates; he shall also record his opinion as to the correctness of the account of materials at site.

Mode of check of cash and stores.

219. [387] Whenever the President shall so direct, the relieved officer shall accompany the relieving officer in the inspection of the out-stations in the manner prescribed in the last paragraph.

Inspection of out-stations.

220. [388] No officer shall delay making over charge of a district after the arrival of the relieving officer; nor shall he, without *an emergent* medical certificate or the permission of the President, leave the station before the arrival of the permanent successor.

Transfers not to be delayed.

221. [389] The officer relieved shall give the relieving officer a list and memorandum, showing (*a*) all the work in hand, (*b*) the orders remaining to be complied with, and (*c*) such matters as most require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties.

List of incomplete works and matters awaiting disposal.

222. [390] He shall also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

Statement of unadjusted claims.

223. [391] When the above have been complied with, the relieving officer shall report to the President that the transfer has been completed, and shall describe the state of the records, cash, stores and works, mentioning what out-stations he has yet to inspect, and when he purposes to visit each. He should take this opportunity of bringing to notice anything irregular or objectionable in the conduct of business in the district that may have come officially under his notice. And especially he will report whether the accounts may be fairly considered to represent the progress of the work. Unless under special circumstances, this report of completion of transfer should be submitted within a fortnight of taking charge.

Report to be submitted by relieving officer.

224. [393] Any relieving officer who fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, will be held responsible for the same, both as to quantity and quality, so far as it may have been practicable for him to ascertain.

Deficiencies and defects to be reported at once.

225. [394] In the case of any disagreement between the relieved and relieving officers, a reference shall be made to the President.

Reference to President.

226. [397 & 398] The relief of subordinate officers in charge of subdivisions, or of works, shall be conducted on the principles above laid down for the case of Engineers; the receipts and reports of the parties being sent to the Engineer, together with a transfer report by

Relief of subordinate officers.

the relieving subdivisional officer. This report will be forwarded by the Engineer to the President with a remark showing the date on which the relieving officer took charge, the date of completion of transfer, whether satisfactorily effected, or in what respect unsatisfactory. The President will pass such orders as may be necessary thereon.

227. [399] The above rules apply in full only when a district or subdivisional charge is permanently transferred from one officer to another. For temporary transfers of charge consequent on privilege leave, &c., the procedure laid down in Rules 212 to 215 only need be followed.

228. [400] On the occasion of an Engineer's Accountant being relieved of his duties, he should carefully instruct his successor as to the several details connected with the accounts which need his attention.

VIII.—AUDIT OF ACCOUNTS.

229. The Engineer's accounts, as received by the Treasury Deputy Collector, will be carefully audited in accordance with the following rules:—

NOTE.—Should any modifications in the forms prescribed seem desirable, the question of introducing them should be referred to the Accountant-General.

230. The accounts to be dealt with are the following:—

(*a*) The Engineer's account current and the documents attached thereto, viz.,
The schedules of receipts and expenditure which again are accompanied by work-vouchers and vouchers.

231. The account current will be examined with reference to the following points:—

(*a*) The agreement of the opening balance therein shown with the closing balance of the previous month's account.

(*b*) The correspondence of its entries with the amounts shown in the schedules of receipts and expenditure and other documents attached, viz., the consolidated treasury receipt which supports the entry under payments into treasury and the schedule of miscellaneous advances, should there be any transactions under that head.

(*c*) The agreement of the closing balance (cash and imprest) with the amount appearing in the balance memorandum attached.

232. The record of expenditure in the account current will ordinarily be restricted to the following heads:—

Original works ... (1) Communications.
(2) Civil buildings.
(3) Miscellaneous public improvements.
Repairs ... ... Do.
Establishment.
Tools and Plant.
Payments into Treasury.

233. It must be seen that the head "Stock," if it appears, was opened under Government sanction.

234. Explanations for nonpayment of miscellaneous cash receipts into treasury should be duly recorded in the "remarks" column of the "memorandum of cash receipts paid into Treasury."

235. In examining the schedule of expenditure, it will be necessary to see—

(1) That sanctions both of estimates and allotments are correctly noted against each work.
(2) That neither estimate nor allotment has been exceeded. It should be specially noted that in checking expenditure against *estimate*, the expenditure of previous years, if any, should be taken into account, whereas in the check against *allotment*, only that of the current year will need to be taken into consideration.
(3) That the expenditure has been correctly classified.
(4) That all the supporting documents are forthcoming.
(5) That the "up to date" figures are correct.
(6) That the figures under "charges of the month" agree with those of the supporting documents.
(7) That the totalling in the schedule is throughout correct, and that the totals under the several heads agree with the amounts appearing in the account current.
(8) That the certificate of completed works has been duly filled in and signed whenever works have been completed during the month to which the schedule appertains.

236. In dealing with vouchers the following are the *general* points needing attention :—

(*a*) That each form or bill is signed or initialled by the Engineer and his accountant in token of the charge having been duly scrutinised and accepted.
(*b*) That the arithmetical calculations are correct.
(*c*) That receipts for sums in excess of Rs. 20 bear receipt stamps.
(*d*) That acknowledgments by marks are duly attested by witnesses.
(*e*) That when the payee signs in the vernacular the receipt should also be in the vernacular.
(*f*) That amounts are acknowledged in words as well as in figures.
(*g*) That the instructions on the reverse of the forms have been observed.
(*h*) That the sub-heads used in vouchers of original works and special repairs costing more than Rs. 1,000 each are those in the sanctioned abstracts of estimates.

237. The following are the *special* points which would need to be looked to in dealing with the several kinds of vouchers :—

WORKS.

(*a*) *Contractors' Certificates, Form* 17.

(1) That the certificate is either prepared by or at the request of the contractor, and that it bears either his signature or mark at foot.
(2) That the measuring officer's certificate is duly signed.
(3) That any excesses over the contract rates are duly explained in the remarks column, and that the quantities are not in excess of those provided for in the estimate.
(4) That the value of work done "since last certificate" is shown (item by item) correctly with reference to the previous certificate, also the deduction on account of value of work shown on last certificate.
(5) That "other deductions" are duly detailed as provided for at foot of certificate.
(6) That all bills bear the signature or initial of the Engineer as token of his having approved the claim and that in cases of final payment the words "as a final payment in settlement of all demands" are added.
(7) That the amounts shown in the "Memorandum of payments made" are correct.
(8) That on all bills for works which have not been check-measured, save those for works the estimated cost of which does not exceed Rs. 50 each, a deduction of 10 per cent. is made. It should be noted that even works executed by Miscellaneous Agency would need to be check-measured by the Engineer or other competent authority charged with the duty.
(9) That the signature of the contractor, as noted at foot of the memorandum of payments made, agrees with that appearing at foot of the bill.
(10) That payments falling under note 3 printed on the reverse of the certificate form have been duly witnessed.

(*b*) *Extract from Contractor's Ledger, Form* 19.

The account may be in the form of a personal ledger for each contractor or for each work. In either case the record should be examined to see—

(1) That the opening balances agree with the closing balances as brought out in the previous month's extracts.
(2) That the entries of debits and credits agree with those in the respective contract certificates.
(3) That when a contractor undertakes but one work, the balance due agrees with that shown in the contract certificate and in the work-voucher submitted. But when a contractor is engaged upon more than one work, care should be taken to see that the balance due on each work is separately brought out.
(4) That whenever securities are not furnished by contractors, payments are made to the extent of only nine-tenths of the value of work done.
(5) That in the case of outstandings of more than 3 months, the necessary list is appended and explanation furnished as to the cause of non-adjustment in each case.

(*c*) *Bill for Materials, Form* 18.

(1) That the heading in column 5 has been altered, if need be, as provided for in Rule I of the notes.
(2) That the "balance due for supplies of previous months" has been correctly brought forward with reference to the previous bill.
(3) That the rates are not in excess of the schedule of rates.
(4) That the amount of the bill has been correctly charged with reference to the entry in column 8.
(5) That separate receipts are attached in cases where more than one contractor supplies, as per column 9.

(6) That the signature of the supplier with date appears at foot and in the acknowledgment at foot when a single contractor undertakes the supply.
(7) That the certificate as to the correctness of the claim and the receipt of the materials is duly signed.

(*d*) *Nominal Roll, Form.*

(1) That the amount paid to each labourer as recorded in Part I is correct as regards—
(*a*) Number of days, as deducible from the letters indicating absence or presence as the case may be.
(*b*) Rates with reference to the schedule of rates.
(2) That the amount shown in the column "balance due" is correct with reference to any deductions made on account of fines and stoppages.
(3) That the initials of the paying officer are noted in the last column.
(4) That the certificate of payment is duly signed by the paying officer, and that the signatures of witnesses appear at foot.
(5) That the station and date are duly filled in.
(6) That arrears of previous muster rolls have been correctly noted in Part II with reference to those rolls.
(7) That the value of works turned out as appearing at the foot of Part II compares favorably with the cost of labor employed; and that any marked discrepancies have been explained.
(8) That wages not claimed within three months have been duly credited to the work.

(*e*) *Extract from adjustment book, Form* 10.

(1) That the grounds of adjustment are clearly and specifically given in each case, the authority being noted in any case in which an adjustment would need to be specially authorized.
(2) That the credits and debits in each case exactly agree.

(*f*) *Work-vouchers.*

(1) That work-vouchers as follows are submitted—

For original works and special repairs, costing over Rs. 1,000 each	Form	23
For maintenance works, costing over Rs. 1,000	„	23(*b*)
For all other works and repairs (special and ordinary) ...	„	23(*a*)

Form 23.

(2) That the entries in the "as per estimate" columns agree with those in the sanctioned abstract of estimate.
(3) That the quantities, rates and amount in the "as executed" columns are not in excess of those in the "as estimated" columns, and that any excesses are covered by competent sanction.
(4) That the entries in the column "during the month" agree with the amounts of the attached vouchers, and that the rate has been correctly filled in with reference to the vouchers.
(5) That the vouchers as entered in Part II agree with those actually submitted, and that the absence of any vouchers, is duly explained,—see note at foot.

Form 23 *(b).*

(6) That the sub-heads are correct with reference to the nature of the charge as appearing from the vouchers, and that the rates are not in excess of those in the schedule of rates.

Form 23 *(a).*

(7) That only one form has been used for all works of the kind for which this form is intended.
(8) That the figures in column "charges of the month" agree with the aggregate of the respective vouchers concerned.
(9) That refunds, &c., are shown in a separate line (see note at foot of form), and that these entries are duly explained in the remarks column.

(*g*) *Completion Report, Form* 29.

(1) That the report is submitted with the accounts of the month in which the work is reported to have been completed.
(2) That the entries in the report accord with those in the last work-voucher submitted.
(3) That all deviations, excepting those which may have been sanctioned in the monthly deviation statements, are duly explained.
(4) That the names of the Engineers and subordinates who supervised the work have been duly filled in.
(5) That proposals are sent in for the disposal of materials at site, if any.
(6) That explanation is given for outstanding liabilities (should there be any).

(h) Completion report, Form 29 (a).

(1) That the entries in the report accord with those appearing in the last work-voucher submitted.
(2) That the names of the Engineers and subordinates who supervised each work have been duly filled in.
(3) That the name of the officer by whom the work was last inspected has been duly noted.
(4) That explanations of differences and proposals for disposal of materials at site, are duly given; also reasons for outstanding liabilities.

ESTABLISHMENT.

NOTE.—Under the head "establishment" will be exhibited the salaries, travelling allowances and contingencies of the Engineering establishment.

(i) Salary Bill, Form 30.

(1) The amount under "salaries" will be supported by a single voucher for the entire monthly cost of the Engineering establishment signed by the Engineer.
(2) The receipts of the several subordinates need not be attached thereto, but will be filed in the Engineer's office; the Engineer being held responsible for the disbursement of the amount drawn on his own account as well as on that of his subordinates.
(3) This bill will be subjected to the same check as laid down for the salary bill in the civil rules—the form being similar.

(j) Travelling Allowance Bill, Form 32.

(1) The amount shown against "travelling allowances" must be supported by bills duly countersigned by the President.

NOTE.—The following rules are to be observed when auditing the bill:—

(2) That the President has duly countersigned the bill in token of the claim preferred having been accepted by him.
(3) That the amounts claimed are correct with reference to the data appearing in the bill, and that the rates at which travelling allowance is claimed are not in excess of those admissible under the Civil Travelling Allowance Code and the several orders of Government passed with reference thereto.
(4) Arrears claims should be checked with reference to previous vouchers.
(5) That the rate of daily allowance paid to the Engineer does not exceed Rs. 4 in the absence of special orders to the contrary; and that the travelling allowance claimed by the Engineer for halts at head-quarters is supported by a certificate of actual expenses incurred.

(k) Contingent Bill, Form 33.

(1) The amount under "contingencies" must be supported by one general bill duly countersigned by the President.

NOTE.—The following are the special points needing attention:—

(2) That the expenditure is classified under the heads specified in the "Notes" on the bill form itself, and that such classification is correct with reference to the vouchers attached.
(3) That any charges needing special sanction are supported by such sanction.
(4) That the certificates of the disbursing and countersigning officers are duly furnished.
(5) That the budget allotment and entries at foot are duly filled in.
(6) That the authority is quoted for office rent, if drawn.
(7) That the distribution as determined by the President has not been deviated from.

(l) Tools and Plant—Work-voucher.

(1) Charges shown under the head "tools and plant" should be correctly distributed under the sub-heads "new supplies" and "repairs" and supported by the necessary vouchers.
(2) A separate work-voucher should be submitted for "tools and plant" exhibiting the expenditure by sub-heads of the different classes of articles with reference to the amount of the sanctioned estimate.
(3) All the remarks under form 23 noted above apply also to work-vouchers of tools and plant.

(m) Consolidated Treasury Receipt, Form 37.

(1) That the amount of the receipt agrees with the total of the several sums shown in detail as having been remitted to the treasury.

(n) Schedule of Miscellaneous Advances, Form 38.

(1) That in this schedule no charges other than those specified in paragraph 1 of the "Notes" on the reverse of the form are included.
(2) That the entries are in full detail so as to furnish clear information in regard to the nature of the transactions.

(3) That columns 1 to 5 are correctly filled in with reference to the previous schedule.
(4) That all debits in column 7 are duly supported by vouchers or by corresponding entries in the extracts from the adjustment book, and that the total of the debits as appearing in the schedule agrees with that noted in the schedule of expenditure.
(5) That the figures in column 9 "cash" are in agreement with the entry in the schedule of receipts.
(6) That the credit by "work done" or "stock" supplied agrees in amount with that shown in the vouchers concerned.
(7) That the nature of adjustment and steps taken to effect adjustment are invariably noted in column 14.
(8) That items remaining unadjusted for more than three months are specially reported to the President for orders.

(o) Treasury Balance Certificate, Form 39.

(1) That in the case of uncashed cheques, information should be furnished in regard to those of more than three months' standing,—the currency of which consequently has expired,—stating whether the Engineer's drawing account has been correspondingly raised.

Half-yearly Return of Tools and Plant, Form 36.

238. The following are the special points needing attention:—

(1) That the return is submitted immediately after the close of the half-year to which it appertains, and that any marked delay in its submission is reported to the President.
(2) That the entries agree with those in the previous return and the monthly returns submitted in Form No. 35. The opening and closing balances as well as the additions and deductions should be carefully checked.
(3) That explanations of differences and remarks are clearly and completely noted in the column provided for the purpose.
(4) That the necessary explanation is forthcoming in cases in which column 20 headed "as actually counted" is not filled in.
(5) That under details of "receipts" and "issues" references are made to the monthly accounts, in which the articles appeared as purchased or sold, &c.

Result Statement, Form 40.

239. Any items found to be objectionable in the Engineer's accounts, will be recorded in the result statement (Form No. 40), and a copy thereof will be furnished to the Engineer through the President for explanation.

NOTE.—The result statement should be drawn up on the following plain:—

(1) The objections should be noted simultaneously with audit and rendered complete after its close.
(2) Results statements should be despatched from the Treasury Deputy Collector's office not later than the close of the month following that to which the accounts relate.
(3) The entries in the first three columns should be so made as to obviate any further reference to the vouchers.
(4) Amounts adjusted but awaiting clearance should be noted in the money-column under "Particulars of items and amounts."
(5) In the case of other objections such as the following:—
    (*a*) Incorrect preparation of forms,
    (*b*) Do. use of forms,
    (*c*) Want of certificates,
    (*d*) Want of receipt stamps and the like,

    No entry need be made in the money column.
(6) The total amount placed under objection should be brought out at the foot of the statement.
(7) Amounts subsequently removed from objection will be shown under a distinct entry, with reference to the entries appearing in the adjustment book.
(8) The amount of the unadjusted balance should be noted at foot of each result statement by way of reminder to the Local Fund Engineer.
(9) The attention of the Engineer should be drawn to the objections awaiting replies by the insertion of a separate paragraph for the purpose at the end of each subsequent month's result statement referring to those objections by their numbers in the previous result statements.
(10) Objections remaining unreplied to for more than two months should be separately brought to the notice of the President.
(11) On the receipt of the Engineer's explanation, the action taken should be recorded in the column provided for the purpose.

Further remarks from the Engineer and action, if any, taken with reference to the same, should be noted in the remarks column.

(12) The objections raised will appear under the following heads :—

I. *Want of Estimate.*—To be noticed in every case, for even when a work is undertaken on emergency, in anticipation of sanction, the estimate should follow without delay, and there is ample time to obtain sanction to it before submission of the accounts. The reason for the absence of estimate, the probable cost of the work to be done, and the steps taken to remedy the irregularity should be briefly stated in the Engineer's explanation.

II. *Excess over Estimate.*—All excesses should be noticed. The probable total excess and the steps taken to meet it should be briefly stated in the Engineer's explanation.

III. *Want of Allotment.*—"Incomplete works," as defined in Chapter III, Rule 33 of Government rules, may be proceeded with up to a limit of one-fifth of the estimated reserve for the year current.

In all other cases, steps should be taken to obtain allotment. Even in cases of emergency when there has been no time to frame an estimate, appropriation of a specific sum should be applied for, the reasons for not having followed this course must be fully explained.

IV. *Excess over Allotment.*—The steps taken to obtain the necessary funds should be stated.

V. In the case of works for which abstract estimates have been submitted (Rule 61) attention will be drawn to excesses under sub-heads, and the Engineer should be required to furnish reasons for any deviations from quantities and amounts as estimated for other than those sanctioned in monthly deviation statements.

VI. *Miscellaneous irregularities.*—Under this head should be noticed delays in the submission of the accounts, unattested alterations, and informalities of every kind, such as the absence of the Overseer's certificate of payment in nominal rolls, &c., &c.

Statement of objectionable items needing sanction of Government, Form 41.

240. An extract will be made monthly from the result statement of such items as need the orders of Government for communication to the Accountant-General in the above form :

(1) The entries as noted in columns 2, 6, 9, 10, and 11 should be exact transcripts from the result statement columns 3, 4, 5 and 6.

(2) On return of the statement from Government a copy should be forwarded to the Engineer through the President for information and the necessary action thereon.

241. The Treasury Deputy Collector will, after the close of each half-year, render to the Accountant-General a statement of objections outstanding more than three months. Thus the statement for the first half-year will include those relating to previous months up to June inclusive, while the statement for the second-half will include objections up to December preceding.

Index to Local Fund Public Works Forms.

Number.	Description of Forms.	Pages.
1	Register of Estimates	55 and 56
2	Do. of Allotments for Works	57 and 58
3	Application for Credit	59 and 60
4	Letter of Credit	61 and 62
5	Local Fund Engineer's Cheque	63 and 64
6	Engineer's Pass-book	65 and 66
7	Imprest Cash-book	67 to 70
8	Cash-book	71 to 74
9	Treasury Remittance Book	75 and 76
10	Adjustment Book	77 and 78
11	Cash Abstract Book	79 to 84
12	Cash Account Current	85 to 88
13	Schedule of Receipts	89 and 90
14	Do. of Expenditure	91 to 94
15	Nominal Muster Roll	95 to 98
16	Daily (or Ten-day) Report	99 to 102
17	Contract Certificate	103 and 104

Index to Local Fund Public Works Forms.—continued.

Number.	Description of Forms.	Pages.
18	Bill for Materials	105 and 106
19	Contractor's Ledger	107 and 108
20	Statement of Deviations	109 and 110
21	Work Abstract for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs	111 to 114
21 (*a*)	Work Abstract for Ordinary Repairs	115 to 120
22	Register of Works	121 to 124
23	Work Voucher for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs	125 to 128
23 (*a*)	Work Voucher for Petty Works and Repairs estimated to cost Rs. 1,000 and under each	129 to 132
23 (*b*)	Work Voucher of Ordinary Repairs other than important Renewals costing more than Rs. 1,000 each	133 to 136
24	Road Metal Rate-book	137 to 140
25	Statement of Road Metal supplied	141 and 142
26	Do. of Receipts, Issues and Balance of Road Metal	143 and 144
27	Note Book	145 and 146
28	Measurement Book	147 and 148
29	Completion Report for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs, exceeding Rs. 500	149 and 150
29 (*a*)	Completion Report of Original Works and Special Repairs including important Renewals falling under Ordinary Repairs costing Rs. 500 and under each	151 to 154
30	Salary Bill of Establishment	155 to 158
31	Journal of the Occupation and Duties	159 to 162
32	Travelling Allowance Bill	163 to 166
33	Contingent Bill	167 and 168
34	Account of the Daily Receipts and Issues of Tools and Plant	169 to 172
35	Statement of Receipts, Issues and Balance of Tools and Plant	173 and 174
36	Balance Return of Receipts, Issues and Balance of Tools and Plant (half-yearly)	175 to 178
37	Consolidated Treasury Receipt for Payments into Treasury	179 and 180
38	Schedule of Transactions, Adjustment and Balances under Miscellaneous Advances	181 and 182
39	Treasury Balance Certificate	183 and 184
40	Result Statement	185 to 188
41	Statement of Objectionable Items needing sanction of Government	189 to 192
42	Estimate Form—Wrapper or Outer Sheet	193 and 194
43	Do. Detail Measurements	195 and 196
44	Do. Calculation Sheet of Cross Sectional Areas and Contents of Earthwork	197 and 198
45	Do. Abstract	199 and 200
46	Do. Abstract for Grouping Works of same description	201 and 202
47	Do. Abstract General	203 and 204
48	Do. Abstract Classified	205 and 206
49	Comparative Statement of Differences	207 and 208
50	Estimate Form—Abstract for Periodical Repairs	209 and 210
51	Do. Collection and Consolidation of Road Metal	211 and 212
52	Tender for a Schedule Contract for each class of work	213 and 214
53	Do. for each item	215 and 216

Reference to L. F. P. W. Rules.

Paras. 61 and 181.

L. F. P. W. Form No. 1.

NOTES.

1. All estimates for original works and special repairs, including important renewals appertaining to maintenance repairs of roads, and submitted for sanction, will be entered in this register. The works will be arranged according to the classification adopted in the budget.

District.

2. The numbers in column "Register No." will be consecutive for the official year, the works under each sub-head being numbered in a separate series which, with their respective distinguishing letters, should be noted on the estimates, the estimates being filed in that order.

3. When a revised estimate is sanctioned, the entry relating to the original estimate should be neatly scored through in *red* ink, the number of the revised estimate should be entered in the column for "Remarks" opposite to the original, and corresponding cross reference should be made opposite to the entry of the revised estimate. (To prevent confusion, erroneous entries should be scored through in *black* ink). Similar cross entries should be made between original and supplemental estimates.

4. When a sanction given embraces a number of separate though connected works, each individual work should be entered in the register. Thus, all the bridges on a line of road should be separately entered. In such cases, the aggregate sanction should alone be numbered, the individual parts being distinguished by letters, *a*, *b*, *c*, *&c.*

Register of Estimates.

Register of Estimates.

Register No.	Submitted for sanction		Sanctioned			Heads of classification.		Particulars of estimate.			Completion Report submitted		Remarks.
	With letter No.	Date.	Authority.	No.	Date.	Main head.	Sub-head.	Taluk *	Description of work.	Amount of estimate.	With letter No.	Date.	

* As per divisions of Taluk Boards.

Reference to L. F. P. W. Rules.
Para. 181.

L. F. P. W. Form No. 2.

NOTES.

1. The entries in the Register should be so made as to bring together major and minor works separately under each head as appearing in the budget.

2. After each entry should be left space for the record of subsequent additions or deductions.

3. As each addition or deduction is noted, the total as it stands up to date should be recorded in pencil, in order that the abstract at foot, showing the state of the grants, may be readily posted.

District.

Register of Allotments.

Register of Allotments.

Original Works *—Communications.

Item No.	Name of work.	Estimate.		Previous year's expenditure.	Current year's allotment.		Remarks.
		Authority.	Amount.		Authority.	Amount.	

* The works should be arranged according to the classification adopted in the budget.

Abstract.

Months.	Original Works.			Repairs.			Establishment.	Contingencies.	Tools and Plant.	Remarks.
	Communications.	Civil Buildings.	Miscellaneous Public Improvements.	Communications.	Civil Buildings.	Miscellaneous Public Improvements.				
April. { Major. * Minor ..										
May. { Major .. Minor ..										

* All works costing above Rs. 300 each.

Reference to L. F. P. W. Rules.
Para. 108.

L. F. P. W. Form No. 3.

NOTES.

1. This application should be sent to the President of the District Board on or before the 15th of each month, for that immediately ensuing.

2. Applications for supplementary credits should, as far as possible, be avoided. If submitted, the reason for their submission should be fully explained.

3. These applications should be so prepared as to provide for the amount of probable outlay in the month, and for a working balance of half that sum.

4. A Local Fund Engineer may obtain funds when necessary from the sub-treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the Huzur Treasury. In such cases the Local Fund Engineer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such sub-treasuries in order that funds may be duly provided :—

District.

Application for Credit, for August 188 .

Forwarded to the President, District Board, for favor of compliance, as this Office No. , dated

,
Local Fund Engineer,
District.

Particulars of Heads under which Funds are required :—

Head.	Grant of the year.	Probable outlay to 31st July 1880.	Probable outlay for August 1880.
Original Works ..			
Repairs			
Establishment			
Tools and Plant ..			
Total ..			

Application for Funds.

Particulars of Treasuries on which credits are solicited to the extent noted below in accordance with the subjoined Estimate of Requirements :—

Treasuries.	Amount.
Total ..	

Estimate of Requirements.

Particulars.	Amount.
Amount of balance (Drawing Account * and Cash on 1st instant, *i.e.*, on 1st July	
Total ..	
Estimated outlay of current month	
Probable balance on 1st proximo	
Amount of credit for August now applied for	
Probable cash outlay during August	

Station,
10*th July* 188 .

——————,
Local Fund Engineer.

——————,
Accountant.

* Undrawn portion of Letters of Credit thus:—

	Rs.	A.	P.
Balance of Drawing Account on 1st June 188 ..	0	0	0
Amount of credit granted for June	0	0	0
,, of Cheques drawn in ,, ...	0	0	0
Total ..	0	0	0
Balance of Drawing Account on 1st July	0	0	0

Reference to L. F. P. W. Rules.
Paras. 107 and 109 to 113.

L. F. P. W. Form No. 4.

District.

Letter of Credit.

To District Board's Office,
188 .

The Collector of

Sir,

I have the honor to request that you will cash cheques drawn by the to the extent of Rs. This letter of credit has effect from the 188 .

I have the honor to be,
Sir,
Your obedient servant,

——————,
President, District Board.

Treasury.	Division.	Amount.	—

Reference to L. F. P. W. Rules.

Paras. 117 and 118 to 126.

L. F. P. W. Form No. 5.

NOTES.

The Memorandum of Drawing Account Balance provided for on the reverse of the counterfoil of this form should be carefully filled in wherever a cheque is issued. This will prevent cheques being drawn in excess of the available balance in each treasury, it will also enable the Engineer to ascertain at any time what balances are available at the several treasuries.

District.

Cheque Form.

Form No. 10.—*Engineer's Cheque.*

LOCAL FUND PUBLIC WORKS.

Cheque No. Book No.
Office of the L. F. Engineer, District
Dated of
on the Treasury
Pay to
Rupees
Signature
Under Rupees

REVERSE.

Memo.

Balance brought forward ..	
Add—Amount of letter of credit (if any)	
Total ..	
Deduct—Amount of this cheque.	
Balance available	

LOCAL FUND PUBLIC WORKS.

Cheque No. Book No.
Office of the L. F. Engineer, District
Dated of

To the Officer in charge of the Treasury at

Pay to or order
the sum of Rupees
and charge the same against
the account of L. F. Public Works.
Rs.

L. F. Engineer.

Under Rs.

N.B.—This cheque is current for three months only.

Reference to L. F. P. W. Rules.
Paras. 114 and 115.

L. F. P. W. Form No. 6.

NOTES.

1. The Pass-book will be kept by the Engineer in this form which will be supplied by the Treasury officer. On the Receipt side will be entered the amount of any Letter of Credit granted in favor of the Engineer, and on the Charge side, the cheques paid day by day to his order, the balance at credit being brought forward month by month.

2. At the end of the month, the Treasury officer will furnish the Local Fund Engineer with a certificate in Form 39, showing the balance at credit of Local Fund Engineer as shown by the Treasury Pass-book. The Local Fund Engineer will make a memorandum of the unpaid cheques on the certificate and forward it with the monthly accounts as a voucher.

3. A Local Fund Engineer may, with the previous sanction of the President, empower an Assistant Engineer to draw cheques against his own drawing account up to any limit which he may specify. In such cases, the cheques of the subordinate drawing officer should be marked by a distinguishing letter, and the memorandum of unpaid cheques will be prepared so as to show the unpaid cheques as well as the balance as per Cash-book of the Local Fund Engineer and of the subordinate drawing officer, if there be one separately.

4. A Local Fund Engineer or his subordinate drawing officer may obtain funds when necessary from the sub-treasuries by means of cheques which should be distinguished by different numbers and letters from those drawn against the treasury. In such cases the Local

District.

Engineer's Pass-book.

Fund Engineer should give notice to the Treasury officer, from time to time, of the probable amount of his drawings on such sub-treasuries, in order that funds may be duly provided. The cheques drawn against sub-treasuries will be entered by the treasury officer in the Pass-book against the drawing account of the Local Fund Engineer under the several columns provided for the purpose.

Pass-book.

The Treasury or the Bank of in account current with L. F. Engineer,

Cheque Book No.
advised

Dr. *Cr.*

Month and Date.	—	Initials of Treasury Officer.	Amount.	Month and Date.	—	Initials of Treasury Officer.	Amount.
	To Balance ..		RS. A. P.		By Cheque No. ..		RS. A. P.
	Balance ..				Total ..		

N.B.—To be balanced *monthly*, and signed in full after being balanced.

Reference to L. F. P. W. Rules.
Paras. 143 to 147; 172 and 173.

L. F. P. W. Form No. 7.

NOTES.

1. The cash transactions of Imprest-holders will be recorded in this simple form.

2. Each officer, with whom an Imprest account is opened, receives at starting a round sum as a standing advance, which is at once entered in the account. The disbursements from this advance are entered daily as they are made, clearly and in full detail. As the advance runs short, the account is closed and the original is sent off to the officer from whom the Imprest is held. This account is supported by the necessary vouchers numbered and tacked on so as to correspond with the order of the entries in column "No. of Voucher." The officer to whom the account is submitted will, after scrutinizing the account and satisfying himself as to the propriety of the charges and the clearness of the entries and the sufficiency of the vouchers, reimburse to the Imprest-holder the exact sum expended, so as to bring up the Imprest cash in hand to the original amount.

3. The account will contain no entries of receipts other than recoupments of expenditure; nor any entries of expenditure other than those paid directly by the Imprest-holder. At the foot of the account however and below the abstract should be noted in red ink any miscellaneous receipts collected by the Imprest-holder. This is considered necessary to prevent any omission of receipts realized by subordinates from the Engineer's accounts.

4. It is customary to incorporate the Imprest cash account in the District Cash-book only in abstract instead of entering the transactions *in extenso*, the Imprest-holder, or the Engineer's

District.

No.

Imprest Cash-book of

for the Month of

Accountant, will therefore make up the abstract under the several heads in red ink at the foot of the form, for posting into the Cash-book. The Imprest cash accounts are numbered to correspond with the number quoted in the Cash-book, so as to be readily traceable from it, and should be carefully filed for future reference.

5. Imprest accounts should be filed in the Engineer's office in separate series for each Imprest-holder, the series being opened afresh each year.

Imprest Cash-book. Form No. 7.

COUNTERFOIL.

District.

Imprest Cash-book for 188 .

Day of month.	Transactions.	Number of voucher.	Amount of each disbursement.	Total.	Head of account.
			RS. A. P.	RS. A. P.	

Station

Date *Imprest-holder.*

Memorandum of Miscellaneous Receipts.

... ...
... ...

Total ...

Abstract.

Head of Account. Expenditure.

Posted into the Cash-book on (here note date of posting.)

Recouped by cheque No. , dated

Imprest Cash-book. Form No. 7.

ORIGINAL.

District.

Imprest Cash-book of for 188 .

Day of month.	Transactions.	Number of voucher.	Amount of each disbursement.	Total.	Head of account.
			RS. A. P.	RS. A. P.	

Station

Date *Imprest-holder.*

Memorandum of Miscellaneous Receipts.

... ...
... ...

Total ...

Abstract.

Head of Account. Expenditure.

Posted into the Cash-book on (here note date of posting.)

Recouped by cheque No. , dated

Reference to L. F. P. W. Rules.

Paras. 135, 181; 183 to 190; and Note 6 (1) under 204.

NOTES.

1. Every entry must be full and clear. On the Expenditure side, the date and number of the voucher, the name of the work, and all else that is necessary to render clear what the transaction was, must be entered against each item. In the case of Road works the number of the section should be noted in the case of Departmental Agency works. In the case of Contract works, the name of the contractor and the number and date of the bill should be noted in addition. The amount chargeable to each separate work or account should be separately entered, and the head of account noted at the same time.

2. Transactions must be entered at the time of their occurrence; thus payments of salaries should be entered when the payments are actually made. Similarly, money advanced to a subordinate for disbursement to laborers at a distance should not be entered in the Cash-book as paid to laborers till actually disbursed to them; such advances should be noted in the Cash-book as temporary imprests until the subordinate returns the duly certified nominal rolls and an imprest account, if necessary.

3. A cheque should not be drawn until it is intended to be paid away, and no cheque should be entered in the Cash-book until it has been actually paid away: thus it would be very irregular to draw cheques and deposit them in the cash-chest at the close of the year for the purpose of showing the full amount of the grant as utilized, or to keep the Cash-book open after the 31st March, and make disbursements in April, entering them in the Cash-book as having been made in March before the close of the year.

4. Receipts should invariably be taken at the time of payment, and always on printed forms. They should be numbered at once, and this number entered in the Cash-book.

5. No erasures are allowed. If a mistake is made, it should be corrected in red ink with the disbursing officer's initials.

6. Lapsed cheques should be returned to the Local Fund Engineer, who will destroy them and issue new cheques in lieu; the fact of the destruction and the numbers and dates of the new cheques will be recorded on the counterfoils of the old cheques, and the numbers and the dates of the old cheques that are destroyed upon the counterfoils of the new cheques. The fact of the new cheques having been issued will be entered on the dates of issue in red ink, parenthetically in the cash-book, but not in the money columns.

7. A cancelled cheque should be entered on the charge side in the column "Bank or Treasury" as a *minus* entry in red ink, and the head of service, to which it was originally charged, thereby credited. This should be done if the

L. F. P. W. Form No. 8.

District.

Cash-book of

work on account of which the cheque was originally drawn is still in progress, but, if it happen that the work has been closed, the value of the cheque should be taken as a credit to revenue and entered on the debit side of the cash-book, but the amount will not be considered as an ordinary miscellaneous receipt to be paid into treasury; when the amount is adjusted by credit to revenue, it should be deducted in the adjustment book from the amount credited to "L. F. P. W. cheques issued."

8. When cheques are lost during their currency, and it becomes necessary to issue duplicates, the duplicates, in printed forms, should bear the same number and date as the originals, written in manuscript, the treasury officer concerned being immediately informed of the loss of the originals and the issue of duplicates.

9. The amount of the letter of credit should be shown on the credit side in column 5.

10. The Local Fund Engineer should initial the brought and carried forward totals on each folio.

Cash-book of *Local Fund Engineer for the Month of* 188 .

Date of receipt.	Number of voucher.	From whom received, &c.	Receipts. Cash.	Receipts. Bank or Treasury.	Head to which taken in Cash Abstract Book.	Date of payment.
1	2	3	4	5	6	7
			Rs. A. P.	Rs. A. P.		
		Total ..				

Number of voucher.	To whom paid, &c.	Payments. Cash.	Payments. Bank or Treasury. No. of Cheque.	Payments. Bank or Treasury. Amount.	Head to which taken in Cash Abstract Book.
8	9	10	11	12	13
		Rs. A. P.		Rs. A. P.	
	Total ..				
	Balance				
	Total ..				
	Cash in chest *				* *Vide* Abstract overleaf.
	Imprest with Mr. ..				
	Total ..				

Cash balance counted by me this day and found to be correct 188 .

Examined, and posting into cash abstract book completed.

188 .

Accountant.

Local Fund Engineer.

Abstract of Credits granted, Cheques drawn, and Balances in Treasuries.

—	Ch. Treasury.	T. Treasury.	S. Treasury.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance in treasury on as per last month's cash-book				
Credit granted for the month				
Total ..				
Deduct—cheques drawn as per counterfoils of cheque-books				
Balance in Bank or Treasury on the as per other side				

Reference to L. F. P. W. Rules.

Paras. 131 and 181.

L. F. P. W Form No. 9.

District.

Treasury Remittance Book.

NOTES.

1. Miscellaneous receipts realised by Local Fund Engineers are not available for expenditure, but must be paid into the treasury as soon as possible, after realisation.

2. The Local Fund Engineer should enter in this "remittance book" all his remittances to the treasury; this book should be sent with the cash to the treasury, where it should be receipted (1) by the Accountant and Treasurer when the remittance is Rs. 500 and under; and (2) by the treasury officer when it exceeds that amount.

3. At the end of each month, the month's remittances will be totalled and the book with the form of Consolidated Receipt Form No. 37 (filled in), will be sent to the treasury officer, who will verify the total and sign the book and the consolidated receipt, and return them to the Local Fund Engineer. He will retain the book in his possession, and will attach the original consolidated receipt to his monthly account as a voucher.

4. Special care should be taken to note in the column provided for the purpose the head of account to be credited, such as "L. F. P. W. cheques," "45, Civil Works," &c.

5. Refunds from the expenditure of the year current should be credited to "L.F.P.W. cheques," while those relating to years previous should be credited to "45, Civil Works."

Date of remittance.	Amount in words.	Amount in figures.	Head of account to be credited.	Signature of Accountant and Treasurer for sums of Rs. 500 and under, and date of receipt.	Signature of Treasury Officer for sums exceeding Rs. 500 and date of receipt.
	Rs. A. P.	Rs. A. P.			

L. F. P. W. Form No. 10.

Reference to L. F. P. W. Rules.

Paras. 181, 191 and 196.

District.

Adjustment Book.

NOTES.

1. This book is intended for the initial record of all transactions which have to be brought into the accounts, but which do not involve the actual receipt or disbursement of cash.

2. The following are instances of such transactions:—

(1) Transfer of a debit or credit from one account to another.

(2) Transfer of materials from one work to another.

(3) Corrections, reversals or writes-back, made under instructions from the President and the Accountant-General.

3. Transactions should be punctually recorded in the order of their occurrence, and the reasons for such adjustment should be specified. An extract of the month's entries in the register should accompany the Engineer's monthly accounts, if they include any entry besides the usual formal entry in connection with "Local Fund Engineer's cheques."

4. If they were the subject of previous orders or correspondence, the entries of all transactions should include references to such correspondence, to facilitate future reference.

5. It is to be specially noted that for every complete entry made in this book, the totals of the amounts entered on the two sides must be the same; that is to say, that for every credit to one head of account, there must be a precisely equivalent debit to one or more other heads of accounts or *vice versâ*.

6. The items for each month must be consecutively numbered.

7. The closing entries of the adjustment book will usually be those relating to "Local Fund Engineer's cheques."

8. The total amount of cheques issued during the month as shown by the cash and cheque books will be credited to "Local Fund Engineer's cheques" by debit to "Service Heads concerned."

Adjustment Book, ———— 188 .

Item No.	Particulars of each transaction.	Credits.		Debits.		Abstract Book into which posted.
		Head of Account.	Amount.	Head of Account.	Amount.	
1	2	3	4	5	6	7
			Rs. A. P.		Rs. A. P.	
	Total ..					

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 181, 192 and Note 6 (4) to 204.

NOTES.

1. This book collects under the recognised classified heads the whole of the cash and the adjustment transactions of a district.

2. The entries from the subordinate drawing officer's cash-books (if any) are first posted. In order to test whether every entry in the cash-book has been posted into the cash abstract, provision has been made in the latter for the entry of certain classes of transactions, which, though appearing in the former, are not required for account purposes to be carried into the account current. The transactions in question are those posted under the heads "Cash from Treasury" and "Letters of Credit," which, added to the totals under other heads should bring out the totals of receipts and payments, as shown in the cash and treasury columns of the cash-book.

3. The entries from the adjustment books are next posted, and, lastly, the entries under Refunds of Revenue, which are shown as payments on the charge side of the cash-books, are transferred to the receipt side of the abstract as reductions of revenue; and refunds of expenditure, shown as receipts in the cash-books, are transferred to the charge side of the abstract as reductions of expenditure; so as to bring out the nett results to be posted into the cash account current.

4. The posting of this book, as well as the several detailed schedules, the totals of which work up to the entries under each head in the cash account current, should be carried on daily as the transactions occur, and not be delayed till the close of the month. Thus, the accountant should have, on the 1st of the month, at hand a complete set of the forms of accounts required for the month, and fill in the headings in the various schedules, leaving sufficient space under each head according to the usual requirements of previous months. The opening balances of cash and of the other accounts will be filled into each account, so soon as the account of the last month is closed. By this plan, the work at the end of the month will be reduced to little more than the operations of totalling and agreeing the various accounts, and all hurry and delay will be avoided.

5. Special care should be taken to strike off this form with reference to probable requirements as regards the number of pages needed for receipts and charges respectively.

L. F. P. W. Form No. 11.

District.

Cash Abstract Book for the month of 188 .

RECEIPTS. Cash Abstract Book of Local Fund Engineer for 188 .

Division.	Local Fund Engineer's cheques, *i.e.*, cheques issued against the drawing account.	Miscellaneous receipts.	Miscellaneous advances.	Refunds of expenditure.	Stock purchases and sales.	Stock.	—	—	—	Add heads to be excluded from the Cash Account Current. Cash from treasury.	Add heads to be excluded from the Cash Account Current. Letters of credit.	Add opening balance.	Grand Total as per cash-book.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Total ..													
Adjustment													
Total ..													
Grand Total ..													
Deduct refunds of Revenue transferred from, and refunds of expenditure transferred to, the charge side													
Nett totals to be posted into the Cash Account Current													

CHARGES. Cash Abstract Book of Local Fund Engineer for 188 .

Division.	Original Works.			Repairs.			Establishment.			Tools and plant.	Miscellaneous advances.	—	—	—
	Communications.	Civil buildings.	Miscellaneous public improvements.	Communications.	Civil buildings.	Miscellaneous public improvements.	Salaries.	Travelling allowance.	Contingencies.					
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..														
Adjustments														
Total ..														
Grand Total ..														
Deduct refunds of Revenue and Expenditure														
Nett totals to be posted into the Cash Account Current														

CHARGES. Cash Abstract Book of for 188 .

Division.	Payments into treasuries.	Total of heads to be carried into the Cash Account Current.	Add heads to be excluded from the Cash Account Current. — Cash from treasury.	Add closing balance.	Grand Total as per Cash-book.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..					
Adjustments			Add amount of credits to Local Fund "Engineer's Cheques" already debited to "Service Heads concerned" in the cash-books.		Total as per adjustment book.
Total ..					
Grand Total ..					
Deduct refunds of Revenue and Expenditure					
Nett totals to be posted into the Cash Account Current					

Accountant. Local Fund Engineer

Reference to L. F. P. W. Rules.

Paras 195, 197 and 231.

L. F. P. W. Form No. 12.

NOTES.

1. The entries in this form are copied from the line of "Nett totals to be posted into the Cash Account Current" brought out at the foot of the Cash Abstract Book. The opening balance is taken from the closing balance of the last Account Current.

2. A memorandum of receipts to be paid into the treasury is appended to this form. The amount paid in should be supported by the treasury officer's consolidated receipt, Form No. 37; and a note should be made in the remark-column, when necessary, explaining the reason for nonpayment of any portion of the receipts into the treasury, within the month.

District.

Cash Account Current of Local Fund Engineer for the month of 188 ..

DISTRICT.

Local Fund Engineer for the month of

CASH Account Current of 188 .

Receipts.	Amount.	Total.	Expenditure.	Amount.	Total.
To balance at end of last month.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Cash in chest (including imprest(s)			By expenditure as per schedule		
Cash amount of cheques issued against letters of credit, as per schedule of receipts ..			Original works. { Communications .. .. / Civil Buildings .. .. / Miscellaneous Public Improvements		
Cash miscellaneous receipts as per schedule of receipts ..			Repairs .. { Communications .. .. / Civil Buildings .. .. / Miscellaneous Public Improvements		
			Establishment		
			Tools and plant		
			By payments into treasury, as per separate memorandum and Treasury officer's receipt attached		
			By Balance (as per separate memorandum)		
			,, Cash in chest		
			,, Imprests		
Grand Total ..	..		Grand Total ..	..	

Details of Balances.

CASH IN CHEST.		IN IMPREST.	
Amount.	Disburser.	Amount.	Imprest-holder.
RS. A. P.		RS. A. P.	

Certified that the balances exhibited in this statement agree with balances shown in the Local Fund Engineer's cash-book.

Dated 188 . *Local Fund Engineer.*

Memorandum of Cash receipt paid into Treasury during 188 .

Particulars.	Balance remaining to be paid in from last account.	Receipts in the month.	Total receipts payable into Treasuries.	Amount actually paid into treasuries as per consolidated receipt attached.	Balance payable into Treasuries.	Remarks.*
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

* In this column should be entered explanations for nonpayment.
N.B.—Received after the 27th of the month, hence not paid in.

This is to certify that the entries in the cash and adjustment books for the month of 188 , of which this is an abstract, have all been correctly made, and that the balances exhibited in this account agree with the balances shown therein.

Dated 188 .

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 195 and Note 1 to 204.

L. F. P. W. Form No. 13.

NOTES.

This schedule must be prepared with reference to the entries in the cash-book and the totals at foot of the cash abstract on the receipt side.

District

Schedule of Receipts for the month of 188 .

Schedule of Receipts for the Month of 188 .

—	Amount.	Total.
Cheques issued.	Rs. A. P.	Rs. A. P.
Amounts drawn on letters of credit during the month—		
Huzur treasury		
Taluk do.		
Do. do.		
Do. do.		
Miscellaneous receipts.		
Realisations from avenues (produce clippings, &c.) ..		
Sale of unserviceable tools		
Do. of old materials		
Refunds of expenditure		
&c. &c. &c.		
Total, Receipts ..		

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 195, 198 and 235.

L. F. P. W. Form No. 14.

NOTES.

1. The entries in the schedule should be detailed in the order of the main and sub-heads of classification. The total of each of these heads should obviously agree with the corresponding charges in the cash and stock (if kept) accounts current.

2. The names of works should agree exactly with those given in the sanctioned estimates.

3. The total grant and outlay of the year for works not affected by the month's transactions should be added in lump sums in columns 7 and 8, so as to bring out the total grant and outlay up to date under each head.

4. An abstract should be given at the foot of the schedule showing the expenditure under main and sub-heads compared against the grant thus :—

Original Works.	Expenditure.	Grant.
Communications	0 0 0	0 0 0

District

Schedule of expenditure against budget grant for the month of 188 .

The abstract will enable the Local Fund Engineer to see at a glance his position in regard to the funds assigned to him, and the probability or otherwise of his utilising them. This abstract should be scrutinised with particular care towards the close of the year and the probability of serious excesses or lapses of grant brought to the notice of the President for necessary action.

Item No.	Name of Work.	Reference to Work-voucher.	Charges of the Month.		
			Cash.	Stock.	Total.
1	2	3	4	5	6
			Rs. A. P.	Rs. A. P.	Rs. A. P.

Outlay of the year compared with the grant.			Outlay up to date compared with Estimate.			Remarks.
Total charges of the Year.	Appropriation.		Total charges up to date.	Estimate.		
	Amount.	Authority.		Amount.	Authority.	
7	8	9	10	11	12	13
Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.		

Dated

Local Fund Engineer.

Accountant.

Certified that the following works were completed during the month according to the proposals made and approved when the estimates were sanctioned, the exceptions being explained in the column of remarks.

Name of work.	Amount of sanctioned estimate.	Total expenditure.	Explanations of deviations from estimate as regards description, quantity, and rates of work.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 101, 174 and 237 (d).

NOTES.

1. The Nominal Muster Roll is the initial record of the labor employed each day on a work, and must be written up daily by the subordinate deputed for the purpose, each morning before the laborers begin work.

2. In opening the Nominal Muster Roll, the work-people should be mustered in order and their names taken down according to their classes, and rates of wages, the names of the higher paid workman being entered first, and so on in succession down to the lowest class; a little space should be left after each group of names, to provide for the entry of the names of additional work-people who may be engaged before the close of the period for which the Muster Roll is kept.

3. The presence or absence of each laborer will be denoted each day by the insertion of the letters "P" or "A," as the case may be, against his name; the sum of the figures brought out in the column "Total" will represent the total number of days each laborer has been present, and this total multiplied by the "Rate" gives the "Amount" of wages for the period of the Muster Roll.

4. Fines and stoppages, if any, being deducted from the "Amount" of wages, gives the "Balance Due" and payable to each laborer.

5. The Muster Roll should be closed immediately after the close of the ten days or other period for which it is kept, and the laborers paid as soon after as possible.

6. The paying officer will make the disbursements in presence of at least two witnesses, note the date of the payment, and enter his initials opposite the name of each laborer paid; the certificate at foot of the Nominal Muster Roll and the signature of the witnesses will then be attached as provided for in the form.

7. The names of laborers who are absent and have not been paid, will be transferred to the Register of Arrears, Part II, and the amount so transferred will be deducted from the Grand Total of the "Balance Due" so as to bring out the "Balance paid" according to the Muster Roll.

8. The Register of Arrears, Part II, also shows the arrears of previous Muster Rolls brought forward; any payments made on account of these arrears should be noted in the column "Amount paid," and the date of payment in the column "When paid;" the total of the column "Amount paid" should be added in Part I to the "Balance paid" referred to in paragraph 7 above, and this will bring out the "Total payments" to be entered in the paying officer's account, in support of which this Muster Roll will be the voucher.

9. All wages not claimed in three months will, as a rule, be forfeited and go to credit of the work.

10. In paying daily laborers the amount due as well as that actually disbursed must be shown. All persons except those regularly employed whose salaries are charged to "establishment," will be considered as daily laborers, and their pay will be charged to the works on which they are employed.

District

Month. 188 .

Section No. (From mile to mile)

Period.

Imprest-holders' Voucher No.

District Voucher No.

Nominal Muster Roll of Daily Labor employed on the *

* Here enter name of work.

Sanctioned estimate .. { Authority. / Amount Rs.

11. At the foot of Part II will be exhibited in abstract the value of the work done as compared with the cost of the labor employed.

12. Details of measurements will be recorded on separate sheets and forwarded to the Engineer with Nominal Rolls, in the same manner as in the case of those appertaining to contract certificates. These measurement sheets need not be sent with the monthly accounts.

Part I.—Nominal Muster Roll.

Description.	No.	Names.	Days.										Total.	Rate.	Amount.	Fines and stoppages.	Balance due.	Date of payment.	Initials of paying officer and remarks.
														Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		

Grand total of this Muster Roll .. ..
Deduct payments not made, as per details transferred to Register of Arrears, Part II .. ..
Balance paid ..
Add arrears of previous Muster Roll now paid off, as per details of Register of Arrears, Part II .. ..
Total payments ..

Certified that the above payments have been made by me in person and in the presence of the witnesses herein signed, read, and explained.

Signature of the Witnesses.

Signature _____

Rank of Paying Officer _____

Station _____ } Dated _____ 188 . }

Part II.—Register of Arrears of Wages due to Work-people.

Arrears of previous Muster Rolls.						Add arrears as per this Muster Roll.					
Month and period to which the arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.	Amount paid.	When paid.	Month and period to which the arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.	Amount paid.	When paid.
Brought forward. ..			Rs. A. P.	Rs. A. P.		Brought forward. ..			Rs. A. P.	Rs. A. P.	
						Totals ..					
						Deduct amount paid from amount due					
Carried over						Balance—arrears carried to next Nominal Muster Roll					

Note—All wages not claimed in three months will, as a rule, be forfeited and go to the credit of the work.

Signature of the Paying officer.

Abstract of Work done.

Description.	Quantity.	Market rate being not in excess of schedule rates.	Cost.	Remarks.
Earth-work				
Metalling				
Total (1) ..				
Amount as per this bill (2) ..				
Difference (1—2) ..				

Reference to L. F. P. W. Rules.

Paras. 102-175 and Note 6 (2) to 204.

NOTES.

1. The daily (ten-day or other periodical) Report will show in detail, in Part I, the labor and materials employed on each sub-head, and in Part II the materials received on the work. After the distribution of the laborers each day, the number of each class employed on each sub-head should be at once entered, and afterwards checked at intervals throughout the day.

2. Similarly, the materials, on being issued for use on the different sub-heads, should be at once entered in Part III in the columns set apart for these sub-heads. These entries must be made at the time by the subordinate in charge of the work, but the further computations necessary to bring out the total charges and rates may be afterwards made in the Engineer's office.

3. At the conclusion of the period for which the report is ordered to be kept, it should be completed, and, before submission, it should be checked with the totals of the Nominal Muster Roll, when it should be found that the total numbers and cost of laborers of each class and on the whole work shown in the two documents agree.

4. The numerical entries for all materials received and used, as also the cost of all items paid for by the officer in charge, will be made by him before submitting the return to the Engineer. The payments made by the Engineer will be entered in his office in red-ink.

5. In lieu of the Daily (or ten-day) Report and the work abstract required for each work, a monthly Statement in Form No. 21(*a*) will be submitted when accounting for outlay on the annual maintenance of roads other than important renewals.

L. F. P. W. Form No. 16.

District

No.

Daily (or ten-day) Report of labor employed and materials received and used on the from the to the of 188 .

Part I.—Daily Report of Labor employed.

Number and description of sub-head of estimate.	Date.															Total charges.	Quantity of work done.
Earth-work																Rs. A. P.	
Total Number																	
Total cost																	
Deduct fines																	
Balance																	
To be entered in Part I, Work abstract, column 7																	
Metalling ..																	
Total Number ..																	
Total cost																	
Deduct fines																	
Balance																	
To be entered in Part I, Work abstract, column 7																	
Grand total as per Nominal Roll.																	

Part II.—Daily Report of Materials received.

Source of Receipt.	Date of Receipt.	Description of Materials.	Total Charges.
Purchased by	To be entered in Work abstract, Part IV, columns 4 and 5.		Rs. A. P.
Local Fund Engineer			
Total number or quantity			
Rate ..			
Cost ..			
Grand Total, Cost ..			

Part III.—Daily Report of Materials used.

Number and Description of sub-head of Estimate on which used.	Date of issue.	Description of Materials.	Total Charges.
Earth-work			Rs. A. P.
Total number or quantity			
Rate ..			
Cost ..			
Total cost to be entered in Work Abstract, Part I, columns 8 and 10.			
To be entered in Work abstract, Part IV, columns 8 and 9 ..			
Grand total number or quantity of cost			

Another sheet may be added if required. Signature of Subordinate in charge.

Check-measuring Officer's Certificate.

Certified that the work has been duly check-measured.

Local Fund Engineer or other Check-measuring Officer.

L. F. P. W. Form No. 17.

Contract Certificate January 188 .

Contractor's bill No.
Overseer's bill No.
Number of this Certificate.
Cash-book or voucher No.
Work-voucher No.
Schedule No.
District.
Name of work.
Name of contractor.
Authority for work.
Number and date of last certificate granted for this work No.
Date of termination of contract.
Amount of security deposited (if any).
Where lodged.

Memorandum of Payments made.	Rs.	A.	P.
Total value of work done less deductions for fines, &c.			
Amount of previous payments from last certificate No. .. of 188 .. forwarded with the accounts for			
Payments now made .. { By Cash .. .. Rs. / ,, Cheque No. .. of .. ,, / ,, Stock supplied .. ,, }			
Balance due			

Received Rupees (in words) only as per details below on account of this work, namely:—
In Cash and by Cheque .. .. Rs.
,, Value of Stock supplied .. .. ,,
Total as above .. ,,

Accountant.

Contractor.

Witnesses.

Rupees

Reference to L. F. P. W. Rules.

Paras. 81, 86, 87, 91, 92, 93 and 237 (a).

NOTES.

1. Payments will be made only up to 9/10ths of the total value of work done, the balance being retained as security unless other security has been furnished by the contractor.

In the case of works the estimated cost of which does not exceed Rs. 50, payment may be made to contractors in full on the Overseer's measurements (Rule No. 93) subject to subsequent check-measurement of the work by the proper check-measuring authority.

2. A deduction of 10 per cent. should be made from the bill, pending final measurement of work done.

3. Payments made in cash for sums exceeding Rs. 100 should be attested by two witnesses and for smaller sums, by one witness.

4. Payments made by cheque or to recognised firms or institutions need not be attested.

5. When the payee signs in vernacular the amount acknowledged should also be noted in vernacular as well as in English.

6. In the case of other than well-known firms, all parties must sign, if there be more than one contractor or the one payee must produce a power-of-attorney from the firm.

7. The words "As a final payment in settlement of all demands" must be added when the contractor is finally paid up.

8. The words in the heading written "Prepared at the contractor's request" should be scored out when the contractor prepares his own bill.

9. Check-measuring officer's certificate should invariably be furnished in support of final payment.

10. Any deviations from contract rates should be reported in a separate memorandum.

Prepared at the contractor's request.

Unit.	Quantity executed up to date as per measurement list.	Items.	Rate.	Amount. Up to date.	Amount. Since last certificate.	Remarks.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
		Total value of work done to date	..			
		Deduct value of work shown on last certificate	..			
		Other deductions (*) ..	..			
		Net value of work done since last certificate ..				

* Give particulars of the fines or other deductions made.

Contractor. Subdivisional Officer.

Certified that the preceding claim is correct, that the necessary measurements have been made by me, and that the work has been satisfactorily performed.

In charge of work

Reference to L. F. P. W. Rules.

Paras. 237 (c).

NOTES.

(1) This form should be used in the case of materials which do not entail measurements such as "bricks," "tools and plant." It will be used by vendors for materials supplied by them; and also as a list to bring together the purchases made from persons who are unable to submit their own bills in the authorised form. In the latter case the heading in column 5 may be altered to "total from each dealer," and the receipt for each payment should be taken separately and tacked on to the form.

(2) Dealers should however be encouraged to send in their bills in this form, and will be supplied with printed forms for the purpose.

L. F. P. W. Form No. 18.

District

Bill for Materials.

(3) Purchases of materials are charged either to "tools and plant," or to specific works, or to "reserve stock"; and it will be necessary to obtain a separate bill for each of these classes of articles when one dealer supplies all.

(4) The purchases for each particular work will be collected and accounted for on the work abstract of that work; those for stock, if allowed, will be collected in the abstract of stock materials received.

The Local Fund Engineer District Dr.

To GUNPUT ROY, for materials supplied by him.

Description of materials.	Price. Rate.	Per.	Amount.	Total of each description.	Payments. Amount.	When paid.	For what account purchased.	By whom received and number of receipt attached.	
1	2	3	4	5	6	7	8	9	
	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.				
Balance due for supplies of previous months									
November 1880									
December ,, ...									
Supplied in current month.									
——— ———Bricks ..								L.F. Engineer.	See receipt below.
——— ——— Do. ..									
Total of this bill, Rs. ..									
.. .. ..									
(in writing.)									

_____ 188 .

_____
Signature of Supplier.

Certified that the above claim is correct, and that the materials have been received by me.

_____ 188 .

_____
Signature of officer in charge.

Remarks by Local Fund Engineer.

Paid in full as per receipt below

_____ 188 .

_____
Signature of Local Fund Engineer.

Contractor or supplier's receipt.

Received Rupees (.....) .....

in figures in writing

on account of materials detailed in this bill, as a final payment in settlement of all demands, amount in vernacular.

GUNPUT Stamp ROY.

_____ 188 .

_____
Signature of Contractor.

_____
Signatures of Witnesses.

_____
Accountant.

Reference to L. F. P. W. Rules.

Paras. 97, 181, 196, and 237 (*l*).

NOTES.

1. The contractors' ledger is of simple form, showing on the Dr. side the advances or payments to contractors, and on the Cr. side the value of work done as per certificates. There is a ledger head for each contractor undertaking important works or supplies.

2. When there are balances due to a contractor on more than one certificate, the amount due on each certificate should be *detailed in the ledger*.

3. When there are balances outstanding from previous months, not affected by the month's transactions, a list of such balances should be given in the following form :—

Detail of balances outstanding from previous months not affected by this month's transactions.

Name of contractor.	Balances. Due to contractor.	Due from contractor.	Number and date of last certificate, and explanation of non-payment when more than 3 months' outstanding.

Dated _____
Local Fund Engineer.

L. F. P. W. FORM No. 19.

District.

Month.

Extract from Ledger folios showing the Accounts of Contractors for the above month.

Dr. *Cr.*

Date.		RS. A. P.		RS. A. P.
Date.		RS. A. P.		RS. A. P.
Date.		ES. A. P.		RS. A. P.
Date.		RS. A. P.		RS. A. P.

_____ 188 .

_____
Accountant.

_____
Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 63, 64, 181, 196 and 239 12 (V).

NOTES.

1. When in the execution of works any trifling deviations from sanctioned estimates and specifications are found necessary, such deviations should be reported for sanction in Form 20. This arrangement does not prevent Local Fund Engineers from executing works in anticipation of sanction in cases of urgent necessity. All other deviations should receive the same sanction as the original plan or project.

2. The Local Fund Engineer is held primarily responsible for affording information in cases of probability of excess of actual over-estimated cost of work, and is expected not to allow any delay to occur in reporting to the President any such probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Local Fund Engineer is bound to report the fact forthwith to the President describing the nature and cause of the probable excess and asking for orders.

3. Cases of the nature specified above will be reported in this form. The entries will usually be filled in by the Local Fund Engineer himself, or from notes furnished by the Local Fund Engineer or other officer in charge of the work.

L. F. P. W. Form No. 20.

District.

Month.

Statement showing deviation in the course of actual construction of works from the sanctioned specification and dimensions excluding deviations already reported.

(To accompany the accounts for the above month.)

Certificate.

I hereby certify that, with the exception of those detailed in the accompanying statement, I have not allowed any departure from the measurements and specifications of sanctioned estimates. I also certify that the accompanying statement exhibits to the best of my knowledge all cases in which existing estimates require revision.

Dated 188 . *Local Fund Engineer.*

Statement showing deviations in the course of actual construction of works from the sanctioned specifications and dimensions excluding deviations already reported.

Name of work.	Sub-head in which departure occurs.	Nature of Departure.		Reasons.	Results anticipated.	Orders of the President in each case.
		Original or sanctioned arrangement.	Arrangement as being or to be carried out.			

Reference to L. F. P. W. Rules.

Paras. 181, 193 and Note 6 (3) under 204.

L. F. P. W. Form No. 21.

NOTES.

1. This form will be used only for Original Works and Special Repairs including important renewals appertaining to maintenance and repairs of roads.

2. On receipt and approval of the Daily (or ten-day) Report by the Local Fund Engineer or other officer who writes up the Work abstract, the total charges for labor and materials under each sub-head, as also the quantity of work done, will be carried into Part I of the Work abstract, and the details of materials received and issued will be carried into Part IV.

3. It will be noted that the total liabilities, as soon as known, are to be entered in Part I quite irrespective of payments having been made or not; the payments, when made, being shown in Part II.

4. The "Rate" column in Part I will show the working rate of the gang on the sub-heads on which employed, and will, of course, be independent of, and usually different from the final rate for the completed work, as brought out in the Register of Works.

5. The accounts of the work done by other agency will be kept in the forms provided for the particular agencies employed, but at the close of the month an abstract of the total quantities and cost of work so executed must be entered in the appropriate columns in Part I, so that, by adding these to the work done by departmental agency, the figures necessary for final record in the Register of Works may be arrived at.

6. Part III brings out the particulars of arrears due on account of work done by departmental agency, the arrears due for work done by other agency being recorded on the forms provided for the agency concerned.

7. The same form may be used when the "labor" is executed by piece, job, or task work, the materials being supplied departmentally. The entries for labor will in such cases be obtained from Form No. 17, instead of from the Daily (or ten-day) Report, and may be posted into the columns for "Other Agency."

8. It will be specially noted that this form provides for entries from the subordinate drawing officer's accounts where a subordinate officer has been allowed a separate drawing account and make disbursements direct (*vide* Note No. 3 on Form No. 6). When the Local Fund Engineer is the *only* drawing officer, no entries will appear in columns 7 and 8 of Part I; 1, 2, 3, 4, and 5 of Part II; and 1, 2, and 3 of Part III.

District. No.

WORK ABSTRACT.

For the Month of 188 .

Name of work—

Authority—

Estimate No.

For Rupees

In Progress—

or Completed—

Remarks by the Local Fund Engineer.

(The Local Fund Engineer will note here if the work has been examined, materials counted, and measurements checked by him, with any remarks that appear called for).

Local Fund Engineer.

Compared with Nominal Muster Rolls, Daily (or ten-day) Reports, Cash and Imprest Accounts, Adjustment Book, and Contract and other Vouchers, and found correct.

Accountant.

Part I.—Abstract of the Value of Work done and Progress made during the month, distributed by Sub-heads of Estimate, and by Agencies (Departmental Labor, Contract, &c.)

Number and description of sub-head as per Estimate and Register of Works.	By Departmental labor.										By other Agency.								Totals to be entered in the Register of Works.	
	Progress.			Rate (11÷4) for each ten-day Report.	Period or Nominal Muster Roll to which the entries relate.	Charges.				Total.	——		——		Contract as per Voucher No.		Adjustments, as per Adjustment Book, Item No.			
	Up to date.	Last reported.	During the month. 2—3.			By the officer in charge.		By the Local Fund Engineer.												
						Labor.	Materials.	Labor.	Materials.		Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
				RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Increase to materials at site as per Part IV.																				
Total value of work done.																				
Total of payments made and stock issued as per Part II.																				

N.B.—An inner sheet or half sheet may be added if required.

Part II.—Summary of Payments on account of Departmental Agency.

Extract from the Cash-book of the officer in charge of entries relating to this work.

Extract from the Local Fund Engineer's Cash-book of entries relating to this work.

Date.	Voucher No.	Particulars.	Amount.		Date.	Voucher No.	Particulars.	Amount.	
			Labor.	Materials.				Labor.	Materials.
1	2	3	4	5	6	7	8	9	10
			RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.
		(1) Arrears of previous months now paid:—					(3) Arrears of previous months now paid:—		
		Nominal Muster Roll, for ——— to ——— 188 .					Total (3) ..		
							(4) Transactions of the current month ..		
							Total (4) ..		
		Total (1) ..							
		(2) Transactions of the current month							
							Abstract.		
							(5) Cash paid by the officer in charge (1 + 2) ..		
							(6) Cash paid by Local Fund Engineer (3 + 4) ..		
							(7) Value of stock issued to the work (Part IV, column 5)		
							(8) Value of materials transferred from other works (Part IV)		
		Total (2) ..					(9) Deduct value of materials transferred to other works (Part IV)		
		Total by the officer in charge (1 + 2) ..					(10) Balance—Net charges on account of Departmental Agency.		
							Grand Total ..		

Part III.—Memorandum of Arrears due on account of Work done by Departmental Agency.

——	Amount due				*Detail of Arrears.*	RS. A. P.
	By officer in charge.		By Local Fund Engineer.	Total.		
	Labor.	Materials.	Labor.	Materials.		
1	2	3	4	5	6	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1.—Value of work done as per Part I, Columns 7 to 11 ..					Arrears of previous months not yet paid ..	
2.—Add arrears' as per last month's work abstract, Part II						
					Arrears of the current month	
3.—Total						
4.—Deduct payments made as per Part II						
5.—Balance—Arrears at end of this month, as detailed in the margin					Total as per Line 5 ..	

Part IV.—Account of Receipts, Issues, and Balance of Materials.

Description of materials.	Balance.		Receipts.		Total.		Issues.				Balance.	
							To this work.		o other works.			
	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Purchased by the Local Fund Engineer												
Total ..												
Transferred from other works ..												
Grand Total, Value ..												

Deduct value of balance at end of last month .. ..

* Increase to materials at site .. ..

* Write increase or decrease as the case may be.

Dated _____ 188 .

_____

Local Fund Engineer.

Work Abstract for

L. F. P. W. Form No. 21-*a*.

Name of Work. District.

Sub-head.†	Quantity. Up to previous month.	Quantity. During current month.	Quantity. Total up to date.	Amount. Charges. Up to previous month.	During the month. By overseer.	During the month. By Local Fund Engineer.	During the month. Total.	Total up to date.	Rate.	Remarks.
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
				Total as above to be entered in the schedule of expenditure.						

Disburser.

Remarks by Local Fund Engineer.

_____

Local Fund Engineer.

† The sub-heads here provided for are those which will be reported to the Engineer.

Cash Account of Work.

Days.	Total No.	Description of labor and materials.	Rate.	Amount.	Total.	Sub-head.	Head. (Labor and materials).
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							

Particulars. Payment. Total as per Cash-book.

Sub-head.

Date.

Disbursers.

Account of Materials.

Receipts. Issues.

Description of materials.	Quantity.	Rate.	Value.	Description of materials.	Quantity.	Rate.	Value.

Materials at Site.

Miles.	Gravel. Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.	Metal. Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.	Jelly.

Reference to L. F. P. W. Rules.

Paras. 102, 103, 178, 181, 193, and Note 6 (3) under 204.

NOTES.

1. This form should be used in connection with ordinary repairs only.
2. On the opening page will be shown the progress and value of work done by sub-head.
3. The necessary distribution of labor and materials should be made in pages 2 and 3.
4. Particulars of disbursements should be recorded in the "Cash Account of Work" statement.
5. Receipts and Issues of Materials should be noted in the "Account of Materials" statement.
6. The statement of Material at site being prepared milewar, Form No. 26 should be prepared for Original work and Special repairs alone.

Reference to L. F. P. W. Rules.

Paras. 181, 194 and Note 6 (5) under 204.

NOTES.

1. The Register of Works is the Local Fund Engineer's permanent and collective record of work done. The form has columns for quantity and cost of each head or sub-head of work done, and the last column gives the total cost. The first line shows in red ink the estimated work and outlay as per "Abstract of Estimate." Under this will be entered, month by month, from the work abstracts, the actual expenditure incurred during the month. The entries of quantity will be taken from the "Progress" recorded on the Work Abstract, and those of cost from the "Summary of Charges." This will include:—

I. Cash payments for the work, whether directly disbursed by the officer in charge, or by the Local Fund Engineer in payment for materials purchased for the work.

II. Adjustments, such as miscellaneous advances recovered by work. For instance, artizans may have been engaged at a distant station, and advances made to them before it was known to what particular work their wages would have to be debited. On the arrival of these men, and their distribution to specific works, the advance account would be relieved by the amount advanced being charged off to those works, or recovered from the men by short payments for their labor. Such recoveries will be brought through the Abstract Cash-book, and their amount shown in the Cash Account Current as a receipt under "Miscellaneous Advances" to counterbalance the corresponding charge Against the work, for which credit is taken as cash expenditure.

III. Issues of stock materials to the work. These will be charged at once against the work, whether they be paid for or not; the adjustment of payments for stock being dealt with in the Stock Accounts, and not in the Accounts of Works.

2. In the case of a work done entirely by one contractor, the entries will be from the Contract Certificate, Form No. 17.

3. In the case of Manufacture Accounts which must record not only work done, but outturn realised, the form should be divided into two portions, the first of which shows in the usual manner the work done, and the second the quantity and value of outturn. This value will be as nearly as possible the actual cost of the articles turned out.

4. The Register of Works should contain a record of every original work or special repair including important renewals appertaining to maintenance, repairs of roads, showing the expenditure month by month compared with the

L. F. P. W. Form No. 22.

District.

Register of Works.

estimate. In the case of those estimated to cost Rs. 1,000 and under each, the register will show only—

(*a*) Total value of work done.
(*b*) Deduct arrears due.
(*c*) Total payments.

In cases in which the above limit is exceeded, the outlay should be recorded by sub-heads of estimate.

5. The Register will be supplied with an index which should be sub-divided under the Public Works heads of account and neatly kept for ready reference. The utmost punctuality should be observed in posting this register to date, *i.e.*, the posting of the Register should be complete when the monthly accounts are submitted.

6. In posting the Register, in the case of works the accounts of which are kept by sub-heads, the last six columns will, as a rule, be reserved to show:—

(1) Contingencies.
(2) Materials at Site.
(3) Advances.
(4) Total Charges.
(5) Deduct Arrears Due.
(6) Total Payments.

Name of work : *Register of*

under authority of Estimate

—	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
1	2	3	4	5	6	7	8	9	10	11
Estimate No. of 188 ..		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Rate ..										
Expenditure of previous year brought forward (if any).										
April 188 ..										
Total ..										
* May 188 ..										
Total ..										
* June 188 ..										
Total ..										
* July 188 ..										
Total ..										
* August 188 ..										
Total ..										
* September 188 ..										
Total ..										
* October 188 ..										
Total ..										
* November 188 ..										
Total ..										
* December 188 ..										
Total ..										
* January 188 ..										
Total ..										
* February 188 ..										
Total ..										
* March 188 ..										
Total ..										
* Supplemental 188 ..										
Total ..										

* These lines are for entries of rates.

†Items estimated to cost Rs. 200 and under each have not to be accounted for by sub-heads; only the quantities executed should be shown against the respective sub-heads, the cost being exhibited in one lump sum for all the sub-heads.

Note.—When the work is completed a double red-ink line should be ruled below the final entries and a note made in red ink, thus :

"Work completed on the 188 ."

"Completion Report submitted to the President with letter No. dated 188 ."

Accountant.

Works.

Circle.

No. Rs. Grant for the year Rs.

Lumped sub-heads costing Rs. 200 and under, each.†						Total value of work done.		Deduct arrears due.		Total of monthly charges.
Earthwork.		Metalling.		Total.						
Quantity	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
12	13	14	15	16	17	18	19	20	21	22
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.

Local Fund Engineer.

Reference to L.F.P.W. Rules.
Paras. 198, 199 and 237 (f).

L.F.P.W. Form No. 23.

NOTES.

This form will be used only in the case of original works and special repairs, including important renewals appertaining to maintenance repairs of roads, costing over Rs. 1,000 each.

2. The work voucher is prepared from the register of works, and shows the outlay on each sub-head of a work, of which the total is shown in the schedule.

3. The work voucher for tools and plant will be on the same form as that for works, but the expenditure will be shown by sub-heads (of the different classes of articles) in every case, whatever may be the amount of the estimate or of the sub-head. The information is necessary, first, to see that the same articles as estimated for have been purchased or manufactured, and, secondly, as a means of checking the half-yearly return of tools and plant.

4. On receipt of the sanctioned abstract of estimate (rule 61) for a work costing over Rs. 1,000 and the execution of which is likely to extend over a period of more than six months, Local Fund Engineers should arrange to have work vouchers printed for use in their respective districts.

5. Part II is a list of vouchers submitted in support of the charges under the heads "Contract," "Departmental agency and piece-work." The total of each head should be separately brought out. The reason for the non-submission of any voucher should be explained in the column of remarks.

District.

Month.

Schedule No.

Work Voucher No.

Nature of work.

Authority.

Amount of estimate.

Part I.—Comparison of Expenditure to date with Sanctioned Estimate.

Sub-head of work.	As per estimate.				As executed.				Remarks and reference to statement of deviations explanatory of excesses, &c.
	Quantity.	Rate.	Per.	Cost.	Quantity.	Rate of actual cost.	Cost up to date.	Cost during the month.	
1	2	3	4	5	6	7	8	9	10
		Rs. A. P.		Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Contingencies									
Materials at site									
Advances to work-people.									
Total of estimate and value of work done ..									
Deduct arrears due									
Total outlay to date									
Deduct outlay to end of last year									
Total outlay of current year ..									

Accountant.

Dated

Local Fund Engineer.

Part II.—List of Vouchers supporting the charges of the month.

No.	Particulars.	Amount.	Remarks.
		Rs. A. P.	
	Contract vouchers		
	Departmental agency vouchers		
	Piece-work vouchers		
	Total payments ..		
	Charges per stock (if any)		
	Total ..		
	Add or deduct refunds		
	Net charges of the month ..		

Note.—The vouchers relating to this work should be tacked on to this work voucher in the order in which entered in the above list, and the reason for the non-submission of any voucher should be explained in the column of remarks.

Reference to L. F. P. W. Rules.
Paras. 198, 199 and 237 (f).

L.F.P.W. Form No. 23 (a).

NOTES.

All works and repairs (special and ordinary) costing Rs. 1,000 and under each on which there has been outlay during the month will be included in a single work voucher form No. 23 (a), and submitted to the President's office.

2. The vouchers appertaining to the charges shown in the work voucher will be detailed under the head "Distribution of the charges of the month," and will be tacked on to the work voucher in the order of the numbers.

District.

Month.

Work voucher No.

Schedule No.

Work voucher for works and repairs estimated to cost Rs. 1,000 and under, each.

Work Voucher for Works and Repairs estimated to cost Rs. 1,000 and under each to accompany the accounts for the month of 188 .

Name of work.	Item number in schedule.	Total value of work done.	Deduct arrears due.	Total charges up to date.	Charges of month.*	Distribution of charges of the month.						Remarks.
						Contract.		Piece-work.		Departmental agency.		
						Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. A. P.	Rs. P. P.	Rs. A. P.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	

* The figures in this column should correspond with those of column 6 of the schedule of expenditure.

Note.—Refunds debited or credited to a work should be shown in a separate line under the ordinary charges to the work.

Station

Dated 188 .

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 198, 199 and 237 (*f*).

NOTES.

This form should be used only in the case of ordinary repairs other than important renewals, costing more than Rs. 1,000 each. It will be prepared from work abstract form No. 21 (*a*).

2. Part II is a list of vouchers submitted in support of the charges under the heads "Contract," "Departmental agency and piece-work." The total under each should be separately brought out. The reason for the non-submission of any voucher should be explained in the column of remarks.

L.F.P.W. Form No. 23 (*b*).

District.

Month.

Schedule No.

Work Voucher No.

Name of work

Authority.

Amount of estimate.

Part I.—Comparison of Expenditure to date with Sanctioned Estimate.

Sub-head.	As executed. Quantity.	Rate.	Cost Up to date.	Cost During the month.	Remarks.
1	2	3	4	5	6
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Contingencies					
Materials at site					
Advances to work-people					
Total of estimate and value of work done					
Deduct arrears due					
Total outlay to date					
Deduct outlay to end of last year					
Total outlay of current year ..					

Accountant.

Dated

Local Fund Engineer.

Part II.—List of Vouchers supporting the charges of the month.

No.	Particulars.	Amount.	Remarks.
		Rs. A. P.	
	Contract vouchers		
	Departmental agency vouchers		
	Piece-work vouchers		
	Total payments ..		
	Charges for stock (if any)		
	Total ..		
	Add or deduct refunds		
	Net charges of the month ..		

Note.—The vouchers relating to this work should be tacked on to this work voucher in the order in which entered in the above list, and the reason for the non-submission of any voucher should be explained in the column of remarks.

Reference to L.F.P.W. Rules.

Paras. 178 and 181.

NOTES.

The road metal rate rook is the standard whereby to check the purchases of metal. It will be altered from time to time as old quarries are exhausted, new ones opened, or as other circumstances affect the rates.

L.F.P.W. Form No. 24.

District.

Road Metal Rate Book.

Road Metal Rate Book.

Rate Table showing lowest rates at which metal can be supplied to the road-side throughout the district.

Miles.	Quarry from which dug.	Distance carried. Miles.	Distance carried. Furlongs.	Rate for carrying per mile.	Rate per 100 cubic feet. Digging and stacking at road-side.	Rate per 100 cubic feet. Carriage.	Rate per 100 cubic feet. Total.	Remarks.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Reference to L.F.P.W. Rules.

Para. 177.

NOTES.

Purchases of road metal should be detailed in this form before being brought into the regular contract or purchase accounts, unless in cases where it is supplied by lump contract.

Note.—The term "metal" as used in this and other forms should be understood to include "gravel," "jelly" and the like.

2. This form gives the mileage account of road metal collected. The entries are abstracted, and the cash account given in the contract certificate form No. 17. If in any case the metal is collected by departmental labor, which, however, is a course to be avoided, the entry in the column "Name of contractor" will be "Departmental labor." In such a case a separate work abstract of the departmental labor would be required.

L.F.P.W. Form No. 25.

District.

Statement of road metal supplied during the month of 188 .

Statement of Road Metal supplied during the month of 188.

Miles.	Contractor.	Quarry from which dug.	Distance.		Rate for carriage per mile.	Cost per 100 cubic feet.			Quantities in cubic feet.	Value.	Remarks.
			Miles.	Furlongs.		Digging and stacking at road-side.	Carriage.	Total.			
					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	

Compared with work voucher and bills.

Local Fund Engineer. *Subordinate in charge.*

Dated

Accountant.

Reference to L.F.P.W. Rules. L.F.P.W. Form No. 26.

Para. 178.

NOTES.

This return is in the same form as the statement of receipts, issues and balance of tools and plant (L.F.P.W. form No. 35), and is kept as a record of the disposal, mile by mile, of metal collected for consolidation. This form will not be required in cases where both the supply and laying down of the metal are arranged for by contract. It need not be prepared for annual maintenance works for which "Materials at site" statement in form No. 21 (*a*) will furnish the required information.

2. In dealing with road metal, it is absolutely essential to keep the account separately for each mile. The metal should not be transported from one place to another, but must be used on the spot where it is originally deposited; and when metal is being collected on estimate, it is essential for proper check that the mile in which the metal is being collected should be specified, otherwise it is impossible to say whether the metal is being provided within the rate allowed by the estimate.

3. Local Fund Public Works expenditure falling chiefly under communications is mainly incurred on the purchase of metal; too much care therefore cannot be given to the subject, and the metal accounts should be dealt with in a very precise and methodical way, the expenditure being so large. A very large part of the business of a Local Fund Engineer consists of *buying and laying down metal*, and his attention may therefore be properly very much directed to watching and recording the results of those two operations.

District.

Statement of receipts, issues, and balance of road metal during the month of

Statement of receipts and issues of Road Metal during the month of 188 .

—	Balance at road-side on 188 .		Received during the month.		Total.		Expenditure during the month.		Balance at road-side on 188 .		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
		Rs.		Rs.		Rs.		Rs.		Rs.	

Accountant. *Local Fund Engineer.*

Dated

Reference to L.F.P.W. Rules. L.F.P.W. Form No. 27.

Para. 71.

District.
Name of officer.

Note Book.
No. ———
Commenced ———

RULES.

This book is to be kept by every member of the Engineering establishment, and to contain the original rough memoranda on which the entries in his accounts are made, showing the gangs of laborers counted and the check measurements taken of works and of materials received, with any other information calculated to assist in preparing the accounts and verifying the entries made in them.

2. Bad work or materials, or undue delay on the part of the contractor in carrying out work ordered by competent authority, must be noticed at once in the note books of the person in immediate charge of the work; and the note books of all officers shall show the dates of inspection of all contract work with a report on the quality of the work, and the manner in which the contract generally is being carried out.

3. Also will be entered daily any particulars with reference to the works in progress which may call for remark, such as the nature of the soil in which foundations are about to be commenced, the quality of materials delivered on the site of a work, or of the workmanship in a building.

4. In these books remarks may also be made regarding the qualifications of subordinates, artificers and others employed on the works, the satisfactory or unsatisfactory operations of contractors, and, in fact, anything relating to the works in progress, which should be brought to the notice of superior authority either as being of general professional interest or as requiring immediate notice or orders.

5. The dates of all inspections, with a list of the works, or a memorandum of the accounts inspected, with details on various points considered worthy of remark, should be given in the note books of Local Fund Engineers and Assistant Engineers.

6. These books are to be considered as official records, and are to be produced whenever required by superior authority.

7. No intermediate page on any account should be torn out, or entry erased or effaced so as to be illegible; a truthful record, rather than a neatly-kept book, is desired.

8. The book should always be carried with the officer when on duty, and the date of every entry should be noted.

9. This book, when filled, is to be filed in the Local Fund Engineer's office.

Note.—This book should be maintained in the size most convenient for use.

Reference to L.F.P.W. Rules.

Paras. 104 and 105.

L.F.P.W. Form No. 28.

NOTES.

The measurement book is the basis of all accounts of quantities, whether of work done by daily labor, piece-work, or by contract, or of materials received or issued, and should be so kept that the transactions may be readily traceable into the accounts, every precaution being taken to guard against the fraudulent use of the same measurements more than once: this could be best arranged for by scoring through with the red ink the record of each measurement after it has been transcribed into bills, &c., the necessary references being made in both documents.

2. All measurements should be recorded in this book. The situation of the work must be clearly described so as to admit of easy identification, and check measurements should be written up and rendered complete by calculating out the quantities. When check measurements are taken by the Engineer, the executive subordinate being on the spot, he will append his initials to the entries in the subordinate's measurement book in token of his having examined the same.

3. The officer that takes the measurements should *himself* ink the entries the *same* day they are taken No erasures are allowed. If a mistake is made it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. Every such correction should be initialled.

4. For large works a separate measurement book may be specially set apart, or, if found convenient, even two or more books may be set apart for different classes of works.

5. The measurement books must be looked upon as important records; they should be carefully checked by the Local Fund Engineer to see that they are kept up as complete records of each kind of work done for which certificates have been granted. The eventual return of all books to the Engineer's office should be insisted on.

6. Whenever a Sub-divisional officer is required to submit his measurement book with his accounts to the Engineer's office, it will be necessary to provide a second book for his use.

District.

Name of office.

Measurement book.

---

7. Outside each measurement book should be noted the exact period to which it appertains, thus: "from 13th July to 18th December 1885;" the earlier date being that on which it was brought into use and the latter that on which it was completely filled in and returned to the Engineer's office.

8. This book should be maintained in the size most convenient for use.

Name of work. Taluk.

Agency by which the work is executed.
Date of measurement.

Nature and situation of work.	No.	L.	B.	D.	Contents.

Reference to L.F.P.W. Rules.

Paras. 8 and 237 (*g*).

L.F.P.W. Form No. 29.

NOTES.

This form should be submitted to the President with the accounts of the month in which the work is reported to be completed.

2. The entries in the completion report must accord with the closing entries in the register of works and the last work voucher submitted to the President.

3. When there are materials remaining at site, after the completion of the works, clear proposals should be sent up as to their disposal.

4. When there are liabilities not discharged, full explanation of the reason should be given.

5. In the case of contribution works, proposals should be made as to the unexpended balance.

Completion reports need not be submitted for maintenance works. For such works it wil be sufficient if the Engineer certifies on the work voucher for March that the allotment was properly utilized.

Names of Engineers and subordinates by whom the work was supervised, giving the dates of their several incumbencies in connection therewith.

Names.	Period of incumbency.	
	From	To

District.
Completion Report No.

Name of work:
Amount of estimate, Rs.
Expenditure, Rs.
Difference, Rs.
Percentage of excess (if any).
Date of commencement.
Date of completion.

Forwarded to the President _____
_____ for verification, as this office
No. ——, dated _____

_____

Local Fund Engineer.

Completion Report for Works exceeding Rs. 500.

Name of work.
Main head of classification.
Sub-head.
Last work voucher submitted, No. for the month of 188 .

Sub-heads of estimate.	As estimated.			As executed.			Difference.*			Explanation of difference.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Total ..										

*Excesses to be entered in red ink.

I do hereby certify that, with the exceptions noted and explained above, this work has been fully executed to the extent of the estimate in a substantial and satisfactory manner as regards materials and workmanship, and that, excluding trifling deviations sanctioned in monthly deviation statements and those explained above, it corresponds in all respects with the sanctioned plan and estimate, and is suitable to the purposes for which it is intended.

Dated 188 .

Local Fund Engineer.

Reference to L.F.W. Rules.

Paras. 8 and 237-(*h*).

NOTES.

1. See notes on Form No. 29, which apply to this Form also.

L.F.P.W. Form No. 29-a.

District.

Completion Reports of original works and special repairs including important renewals appertaining to maintenance repairs of roads, costing Rs. 500 and under each, completed during the month of 188 .

Transmitted to the President as this office No. , dated

Local Fund Engineer.

Number.	Date of Commencement.	Date of Completion.	Name of work.	Amount of sanctioned estimate or requisition.	Total value of work done.	*Difference between estimate and work done, 5—6.	Names of Engineers and Subordinates by whom work was supervised. Names.	Incumbency. From	Incumbency. To	By whom last inspected.	Remarks and explanation of differences and proposals as to the disposal of materials at site.
1	2	3	4	5	6	7	8	9	10	11	12

N.B.—When there are liabilities not discharged, full explanations of the reason should be given in column 12.

*Excess to be in red ink.

Accountant.

Local Fund Engineer.

L. F. P. W. Form No..

District.

Month.

Salary Bill.

Reference to L. F. P. W. Rules.

Paras. 200 and 237 (*i*).

NOTES.

1. In drawing up the salary bill, care should be taken to see that in the case of every change in the bill, the necessary certificates and information are furnished, and authority, &c., quoted. The following are some of the chief points requiring attention :—

I.—In cases of first appointment—

1. Authority for entertainment.
2. Salary commences from the date of entering upon the actual duties of the situation, except in cases where it is otherwise ruled.

II.—In cases of promotion—

3. On transfer, higher rate of salary commences from date of assuming charge of new office. When not on transfer, it commences from the date of the order, or as may be specially notified.

III.—In cases of absence on leave—

4. Life-certificate or indemnity bond to refund over-payments.
5. Sanction for substitute, if any.
6. Date, forenoon or afternoon, on which leave was availed of.
7. Nature and extent of leave.
8. Pay not to be disbursed when salary is less than Rs. 200 to persons absent on privilege leave.

IV.—In cases of absence without leave—

9. Forfeiture of salary for period of absence.

V.—In cases of transfer—

10. Last pay certificate.
11. Date, forenoon or afternoon, of giving over and assuming charge.

VI.—General—

12. Authority for change in rate of pay, allowance, &c.
13. Undisbursed salaries should be refunded by short drawal in the following month's Pay Abstract. Such refunds should be carefully watched in the Audit office.

Detail Bill of Permanent Establishment of the

for the month of 188 .

Name of section and of incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each person.	Income-tax.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Total ..						

Deduct undisbursed pay refunded, as detailed on the reverse

Rs. Income-tax Rs. Rs. , and

recoveries as per No. ,

dated .. ..

Rupees * Net sum required for payment .. ..

Received contents, certified that all salaries drawn in former bills with the exception of those detailed on the reverse (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, that their receipts have been taken in acquittance rolls filed in my office, with the receipt stamp duly cancelled for every payment in excess of Rs. 20.

Certified also, that all persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month.

(Signature) _____

Designation of head of office _____

Station)

Dated)

* In words.

Detail of Pay of Absentees refunded.

Section of establishment.	Name.	Period.	Amount.

Note.—When no member on an establishment in superior service has been absent on leave, or deputation, or under suspension, the following certificate should be signed. A *Nil* leave statement need not be sent in such cases :—

"Certified that no person in superior service on this establishment has been absent either on deputation or under suspension or with or without leave (except on casual leave), during the month of , and further, that all appointments and promotions, temporary or permanent, have been recorded in the service-books of the persons concerned under my initials."

_____

Head of Office.

Reference to L. F. P. W. Rules.

Para 9.

NOTES.

(1) Claims for travelling allowances and the journals in support of them should be submitted within the month following that to which they relate. District

L. F. P. W. Form No. 31.

(2) A subordinate who habitually and without due cause assigned, omits to despatch his journal in support of the claim for travelling allowance within the first five days of the month succeeding that for which the claim is made, should be reported to the President.

(3) Presidents should carefully scrutinise the journals of their Executive officers and subordinates, and disallow all claims to travelling allowance not fairly earned. From the knowledge they possess of the district under their charge and of the works in progress in the several divisions, Presidents are alone fully competent to judge of the necessity or otherwise of each halt, of the distances charged, and of the necessity for the allowance, &c., and the Government look to them, as the primary auditors of the travelling allowance bills of their subordinate officers, not to permit the provisions of the travelling allowance code to be taken undue advantage of (section 71-2 and 5).

(4) The Local Fund Engineer will carefully scrutinize the journals of his subordinates before their submission to the President.

(5) Inner sheets should be added whenever necessary.

Journal of the occupation and duties of

_____

_____

_____

_____

_____ for the month

of 188 .

_____

(L. F. P. W. Form No. 31, Inner Sheet.)

Head-quarters.

Date.	Places visited. From Station.	From Hour of departure A.	To Station.	To Hour of arrival A.	Miles travelled each day. Not by Rail.	Miles travelled each day. By Rail.
1	2		3		4	5

Number of days halted in each place.	Charges. Days. At rupees.	Days for which actual expense is claimed for halts at head-quarters	Not by Rail. Miles. At annas.	By Rail. Class. Single.	By Rail. Class. Double.	Date of last visit.	Objects of each journey, the duties performed, and results of inspection made each day. (*Note.*—To be entered in the briefest possible shape).
6	7	8	9	10	11	12	13
Total ..							

A.—The time need be entered only in the following cases :—

(1) When an officer charges for diurnal allowance under Exception 2, section 32, of the Civil Travelling Allowance Code.

(2) When an officer charges for daily allowance for two consecutive days. *Vide* note 1 to section 27 of the Civil Travelling Allowance Code.

(3) When railway journeys are performed and class fares preferred.

I certify that the above journeys were undertaken in the interests of the public service, that no charges have been made either as daily allowance or mileage for any journey by road, boat or river steamer not taking me to a point more than five miles from my head-quarters, that all the halts for which daily allowance has been drawn were made at a place more than five miles therefrom, and that the halting allowance claimed does not exceed the actual expenses incurred.

Examined and approved. Examined and approved.

President District

Local Fund Engineer, District.

Assistant Engineer or Executive Subordinate.

Dated Dated Dated

Reference to L. F. P. W. Rules.

Paras. 200 and 237 (*i*).

L.F.P.W. Form No. 32.

NOTES.

(*N.B.*—The sections quoted below are those of the Civil Travelling Allowance Code, 2nd edition).

1. The following are some of the points which should be attended to in submitting claims for the different descriptions of allowances :—

I.—Daily allowances—

1. Inadmissible for two days, if total absence from head-quarters is less than twenty-four hours (section 27, note 1.)
2. Inadmissible when an officer resides for more than ten days at a place (section 30).
3. Inadmissible without Government sanction for the periods intervening between the date of entertainment of carriage, &c., and of the officer's own departure from head-quarters, or between the period of his own return to head-quarters and the return of his camp equipage (section 27-4).
4. Actual expenses (subject to daily allowance limit) inadmissible for halts at head-quarters in excess of ten days (section 27-1).

II.—Mileage—

5. Inadmissible for journeys under 20 miles in one day (Section 32, Exception 4).

III.—Transfers—

6. See section 39.

IV.—General—

7. No claims on account of travelling allowances should be preferred for any period for which salary has not been passed.
8. Certificates should be attached to bills in the following cases :—
   (1) For halts at head-quarters (section 27-1).
   (2) When a ministerial officer exchanges daily allowance for road mileage (Section 32, Exception 1).

District.

Bill for travelling allowance for the month of 188 .

Note.—Actual expenses only admissible as mileage (section 67).

(3) When actual expenses in excess of daily allowance or mileage is drawn (section 69).

2. The bill should be drawn up and submitted to the President, who will, after scrutiny with reference to journals of occupation, &c., countersign and return it to the Engineer for payment.

This form is intended to suit cases where travelling allowance is paid after the bill is countersigned by the Controlling Officer.

District of | Travelling allowance of | Month of 188 .

Name.	Designation.	Pay of appointment.	Date of journey.	Route. From	Route. To	Purpose of journey.	Distance travelled. By rail.	By road entitling to Mileage.	By road entitling to Daily allowance.	Days halted.	Rate of batta, rate of mileage.	Amount.	Remarks.
Total Rupees ..													

1. Contents Received :—Certified that I have taken pains to ascertain the length of the above-mentioned marches and have shown them accurately to the best of my knowledge and belief.

2. Certified that the amounts drawn on former bills have been disbursed to the officers therein named, and their receipts taken in the Acquittance Roll.

I do declare that to the best of my belief all journeys for which charges have been made in this bill were undertaken in the interests of the public service, and that the charges are strictly in accordance with the travelling allowance rules in regard to the following points.—

(1) That daily allowances charged in the bill are for halts not exceeding ten successive days at one place, made at a distance of more than 5 miles from head-quarters.

(2) That subordinates, other than ministerial, for whom mileage has been claimed, travelled not less than 20 miles a day.

(3). That members of the ministerial establishment, who have travelled more than 20 miles a day, for whom actual expenses not exceeding mileage has been claimed, have attached certificates in support of the same as required by the rules.

Station _____

Dated _____

Local Fund Enginner.

Accountant.

Countersigned.

President.

Memorandnm.

	Rs.	A.	P.
Allotment for 188			
Expenditure including this bill			
Balance available ...			

Reference to L. F. P. W. Rules.

Paras. 200 and 237 (k).

NOTES.

1 The following are the heads under which the contingent expenditure of a Local Fund Engineering establishment would ordinarily be classified :—

Heads.

1. Office rent.
2. Stationery.
3. Postage.
4. Telegrams.
5. Printing.
6. Binding.
7. Advertising.
8. Conveyance of Office records, &c.
9. Sundries.
10. Office furniture.

2. When the bill is not submitted at the close of the month to which it refers, the cause of delay should be explained.

3. The authority should be quoted when office rent is drawn.

4. The purchase of books and periodicals should be specially sanctioned.

5. Charges for telegrams require to be supported by receipts from Telegraph Department.

6. Printing charges require the sanction of the President.

7. *Bonâ fide* charges for conveying office furniture and tents from one office to another will be admitted when their removal has been sanctioned by the President.

8. Law charges should not be incurred without special sanction.

9. Charges for postage labels must be supported in every case by the receipt of the Treasury officer or stamp vendor as the case may be.

L. F. P. W. Form No. 33.

District.

Contingent bill for the month of 188 .

Local Boards.	Bill for contingent charges of————	Month of 188 .
Numbers of Sub-vouchers.	Description of charge and number and date of authority (where special sanction is necessary).	Amount.
		Rs. A. P.
	Total Rupees (in words) ..	..

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service be avoided. I have satisfied myself that all sums entered in this bill have been really paid. Vouchers for all sums above Rs. 10 are attached and as far as possible below this amount :—

Date ...
Name ... } of disbursing officer.
Office ...

Allotment of 188 . ... Rs.
Expenditure including this bill ... ,,
Balance available ... ... Rs.

Passed for Rs.

Received payment.

The 188 .

Name ...
Office ... } of countersigning officer.

Reference to L. F. P. W. Rules,

Paras. 164 and 181.

NOTES.

1. The daily transactions of tools and plant should be kept in this form, which, like the cash-book, should be written up day by day in the Local Fund Engineer's office, care being taken that there is proper authority, viz., a regularly authorized indent or order, for each transaction, which should be quoted in column 2 and regularly numbered and filed.

2. The entries against the line "Total for the month" furnish the figures for Local Fund Public Work Form No. 35, columns 4 and 6.

3. Only purchases or manufacture of tools and plant should be shown under "Receipts," while only those sold or lost should be shown under "Issues."

L. F. P. W. Form No. 34.

District.

Account of the Daily Receipts and Issue of Tools and Plant.

Receipts during the month of 188 .

Date.	No. of Indent or Order.	Source from which received.						
		Total for the month ..	..	..	..	..	..	
		Abstract of Receipts.						
		Total as above ..	..	..	..	..	..	

Issues during the month of 188 .

Date.	No. of Indent or Order.	Purposes for which issued.						
		Total for the month ..	..	..	..	..	..	
		Abstract of Issues.						
		Total as above ..	..	..	..	..	..	

Reference to L. F. P. W. Rules.

Paras. 164, 202 and 238 (2).

NOTES.

1. This return shows the variations in the balances of tools and plant during the month. Column 3, "Balance from last return," will be written up from the previous returns and compared with the balances shown in L.F.P.W. Form No. 36, and columns 4 and 6, for the "Receipts" and "Issues" during the month, will be posted from the total L F.P.W. Form No. 34.

2. In support of the tools and plant made over to Overseers for use on works in their

L. F. P. W. Form No. 35.

District

Statement of Receipts, Issues, and Balance of Tools and Plant for the month of 188 .

respective charges, receipts should be obtained and secured in separate files. Subsidiary statements may, if found necessary, be maintained to exhibit the transactions with Overseers.

3. Whenever there are transactions, counterfoils of this statement should regularly be submitted with the monthly accounts.

Statement of Receipts, Issues and Balance of *for*

Description.	Unit.	Balance remaining in store as per last month's return.	Receipts during the month as per Abstract Form No. 34.	Total.	Issues during the month as per Abstract Form No. 34.	Balance remaining in store on 1st 188 .	Remarks.
1	2	3	4	5	6	7	8

188 .

Officer in Charge.

Local Fund Engineer.

Checked with previous returns and with L.F.P.W. Form No. 34 and posted into L.F.P.W. Form No. 36.

Local Fund Engineer's Accountant.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

Reference to L. F. P. W. Rules.

Paras. 159, 164, 176 and 238.

NOTES.

1. This return is posted, as regards column 4, "Correct balance brought over," from column 20, "Balance as actually counted," of the last return, and as regards the Monthly Receipts and Issues from L.F.P.W. Form No. 35.

2. Column 20, "Balance as actually counted," will not be filled up unless the balances as shown in column 19 have been tested by actual count in each case. Differences between columns 19 and 20 should be clearly and fully explained in column 21, and the steps taken to adjust the difference should be stated in column 22

3. The daily transactions will be entered in L.F.P.W. Form No. 34, the monthly totals being worked out and entered regularly in L.F.P.W. Form No. 35, and thence into this return punctually at the close of each month. If this is done, the Local Fund Engineer will be in a position to know the state of the account of any particular article at any moment, and at the close of the half-year, there should be no cause for delay in submitting the return to the President for check.

4. The return is completed by filling in the "Details" of Receipts and Issues, the particulars of all articles entered in the columns "Receipts" and "Issues," and by signing the certificates at the end of the form, when the articles entered have been counted.

L. F. P. W. FORM No. 36.

District

Balance Return of Tools and Plant under charge of the _____

for the half-year ending _____

_____ 188 .

Class.	Item No.	Name of Article.	Correct balance brought over.	Receipts.						Total.	Issues.						Total.	Balance on 1st April.		Explanation of difference and remarks.	
				1880.			1881.				1880.			1881.				As per this return.	As usually counted.	By Storekeeper.	By Local Fund Engineer.
				October.	November.	December.	January.	February.	March.		October.	November.	December.	January.	February.	March.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Detail of Receipts.

Class.	Item No.	Name of Article.	Source of Receipts.	No.	Total.	Remarks.

Detail of Issues.

Class.	Item No.	Name of Article.	How disposed of.	No.	Total.	Remarks.

Certificate.

Certified that the figures entered in the column "As actually counted" represent the number of articles as actually counted by me on the

188 .

Signature of the Officer by whom the count was taken.

Note.—Reference should be made in the column for "Remarks" to the monthly accounts in which the articles appeared as purchased or sold, &c., so as to facilitate the comparison of the entries in the return with the entries in the monthly accounts.

Reference to L. F. P. W. Rules.

Paras. 131 to 133, 195 and 237(m).

NOTES.

See notes on form No. 9.

L. F. P. W. Form No. 37.

District

Month

Consolidated Treasury Receipts for payments into treasury (to accompany monthly accounts).

By whom brought.	On what account.	Amount.
		Rs. A. P.

Accountant,
Office of Local Fund Engineer.

CONSOLIDATED TREASURY RECEIPT.

Treasury.

Received from the Local Fund Engineer, District Rupees (*) †
only for the credit of Local Fund.

Rs.

188 .

In charge of Treasury.

Countersignature of Local Fund Engineer.

Accountant.

* In figures. † In writing.

Reference to L. F. P. W. Rules.

Paras. 196 and 237(n).

NOTES.

1. The entries in this account would ordinarily relate to the following :—
   (*a*) Advances to work-people, or for collecting labor when such items cannot be charged off to specific works.
   (*b*) Advances to members of the Local Fund Engineering establishment.
   (*c*) Retrenchments and errors in account, comprising payments of salaries, &c., not supported by bills, payments held in suspense for want of complete information, losses of cash, and other items placed under this head under special orders.

2. Payments under (*a*) and (*b*) can be made only on the special orders of the President. Items under (*c*) would usually indicate some irregularity, and the steps taken to remedy such should be fully explained.

3. Items remaining unadjusted for more than three months should be specially noticed in the result statements and through them brought forward in the statement of objectionable items needing the sanction of Government (Form 41).

4. The practice of debiting to "Miscellaneous advances" charges incurred on account of specific works, and on account of tools and plant, on the ground of the absence or insufficiency of estimate or appropriation or on any other ground, is strictly prohibited.

5. The entries in the schedule must in each case be in such full detail as to convey clearly the nature of the transaction.

L. F. P. W. Form No. 38.

District

Month

Schedule of Transactions, Adjustments and Balances under Miscellaneous Advances.

(To accompany the accounts for the above month)

Schedule of Transactions, Adjustments, and Balances under Miscellaneous Advances.

Item No.	Month from which transaction dates.	Authority.	Particulars.	Balance at debit of Miscellaneous advances at end of last month.	Transactions of the month.	
					Voucher No.	Debits to Miscellaneous advances. Amount.
1	2	3	4	5	6	7

Transactions of the month—*continued.*					Balance at end of month, *i.e.*, difference between columns 8 and 12.	How adjusted, or steps taken to effect adjustment.
Total of columns 5 and 7.	Credits to Miscellaneous advances.					
	Cash.	Work done.	Stock.	Total of 9, 10 and 11.		
8	9	10	11	12	13	14

Accountant. *Local Fund Engineer.*

Reference to L. F. P. W. Rules.

Paras. 116, 196 and 237(o).

L. F. P. W. Form No. 39.

NOTES.

(1) The Treasury certificate should be carefully compared with the Treasury pass book, and the total of "Uncashed cheques" and "Balance as per cash-book" with the corresponding entries relating to them in the cash book.

(2) The form should be attached to the Engineer's account current as submitted to the President.

District

Month

Treasury Balance Certificate (to accompany monthly accounts).

District. Voucher No. *of*

TREASURY BALANCE CERTIFICATE.

I hereby certify that the unpaid balance of letters of credit of Mr. Treasury.
Local Fund Engineer, at the end of is Rupees (* .) † ,
Rs. *

Dated 188 .

In charge of Treasury.

* In figures. † In writing.

Memorandum of Uncashed Cheques.

No.	Date.	Amount.	No.	Date.	Amount.	No.	Date.	Amount.

Total, *uncashed cheques* ...
Add balance as per my cash-book ...
Balance as per Treasury certificate ...

Dated

Local Fund Engineer.

N.B.—It should be stated below what steps have been taken with regard to cheques, if any, which have become invalid by expiry of three months without presentation.

Reference to L. F. P. W. Rules.

Para. 239.

L. F. P. W. Form No. 40.

District

Month

Result Statement.

Form 40—Result Statement.

Register of objections on the Accounts of the Local Fund Engineer in the *District*
for the month of 188 .

Period of account.	Number of voucher or date of receipt.	Particulars of items and amounts.	Treasury officer's remarks.	Engineer's explanation.	Action taken.	Remarks.
1	2	3	4	5	6	7

Station
Dated 188 . } *Treasury officer.*

Reference to L. F. P. W. Rules.

Para. 240.

L. F. P. W. Form No. 41.

District

Month

NOTES.

(1) The half-yearly statements alluded to in rule 241, chapter VIII, may also be prepared in this form.

Statement of Objectionable Items needing sanction of Government.

Form 41.

Statement of Objectionable Items under Grant I for the month of 188 .

Item number.	Particulars.	Head of Account.	Comparison with estimate.			Comparison with allotment of the year.			Objection of Treasury officer.	Local Fund Engineer's reply.	Final remarks of the Treasury officer.	Accountant-General's remarks.	Orders of Government.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Station
Dated 188 . } *Treasury officer.*

Reference to L. F. P. W. Rules.
Para. 40.

L. F. P. W. Form No. 42.

District

Estimate Form—Wrapper or outer sheet.

Estimate for
Amount of estimate, Rs.
Detailed estimate, No. of 188 -8 .

Here enter name of work in full.

ESTIMATE NO. OF 188 -8 .

Main head.
Sub-head.
Name of work.
Amount of estimate.
To be carried out by

References.

Reference to L. F. P. W. Rules.
Paras. 40 and 47.

L. F. P. W. Form No. 43.

District

Estimate Form—Detail Measurements.

Estimate Form—Detail Measurements.

Detail of work.	Number.	Measurements in feet. L.	B.	D.	Area or contents.	Total quantity of each description of work.

Reference to L. F. P. W. Rules,
Para. 40

L. F. P. W. Form No. 44.

NOTES.

To be employed for all earth-work estimates when sectional measurements are used and when the quantities are not taken out direct.

District

Estimate Form—Calculation sheet of cross sectional areas and contents of earth-work.

(To accompany the detailed estimate No. of 188 -8 for *)

* Here enter the name and description of work in full.

Estimate Form—Calculation Sheet.

Number of Section.	Area of present Section.	Area of proposed Section.	Difference.	Mean Area.	Length.	Cubical Contents.	Remarks.

Station
Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40, 48, 49 and 61.

NOTES.

Abstracts of estimates should be prepared under such sub-heads as are to be separately shown in the accounts (register of works, work vouchers, &c.).

L. F. P. W. Form No. 45.

District

Estimate Form—Abstract.

(To accompany the detailed estimate No. of 188 -8 for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract.

Quantity.	Description of work.	Rate. Rs.	Per.	Amount. Rs.	Total. Rs.
				Grand total of estimate ..	..

Local Fund Engineer.

Note—1. Quantities are to be entered as so many units.
2. All rates are to be quoted in Rupees, Annas and Pies.
3. Annas and Pies are to be excluded from the abstract estimates, the cost of each item being brought to the nearest Rupee. Totals of estimates need not be brought to round numbers.

Reference to L. F. P. W. Rules.
Paras. 40 and 48.

L. F. P. W. Form No. 46.

District

Estimate Form—Abstract for grouping works of same description.

(To accompany the detailed estimate, No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract for grouping works of same description.

No. of inlets.	Mile.	Earth-work at per 100 Cubic feet.		Stone revetment at		Gravel backing at		Blasting rock a		Contingencies.	Total.
		Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Amount.	Amount.
			Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Total No. of inlets ..											

Station
Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40.

L. F. P. W. Form No. 47.

NOTES.

To be employed where there are many parts or sub-divisions of a work.

District

Estimate Form—Abstract, general.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract, general.

Description of work.	Rates.		Main building.		Office.		Cook-room.		Stable.		Privy.						Total.	
	Unit.	Amount.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.

Note—1. All rates are to be given in Rupees, Annas and Pies.

2. Quantities are to be entered as so many units ; thus the unit for brick-work being 100 cubic feet, 9,250 cubic feet of brick-work would be entered as 9 ·5 units.

Station
Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Para. 40.

L. F. P. W. Form No. 48.

District

Estimate Form—Abstract, classified.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract, classified.

Sub-head.	Names of works.	Amount of estimate for individual work.	Total of sub-heads.	Total of each main head.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	

Station
Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40 and 67.

L. F. P. W. Form No. 49.

District

Estimate Form—Comparative Statement of Differences.

(To accompany the revised estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Comparative Statement of Differences.

Description of work.	Original Estimate.			Revised Estimate.			More.	Less.	Explanation of Differences.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Para. 40.

L. F. P. W. Form No. 50.

District

Estimate Form—Abstract for Periodical Repairs.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract for Periodical Repairs.

Description of work.	*	*	*	*	*	*	*	*	Petty Establishments.								
									Carpenter's work.	Mason's work.	Grammies work.						
Total ..																	
	Rate.																
	Cost. Rs.																

* Here enter the items of work (such as external whitewashing, plastering, terrace roofing, &c.,) in each building to be repaired during the year.

I do hereby certify that the quantities shown against each work in the General Abstract Estimate is made up correctly from the figures recorded in my Measurement Book for periodical repairs on the day of 188. at station.

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40 and 60.

L. F. P. W. Form No. 51.

District

Estimate Form—Collection and Consolidation of Road Metal.

Estimate Form—Collection and Consolidation of Road Metal.

1	2	3	4				5
			Details of quarries.				
Number of mile.	Thickness of metal on road.	When metalling was made or last renewed.	Names.	Description of metal obtained.	Depth of metal below surface.	Thickness of strata.	Distance to which metal has to be carried.

6						7			8	9	10
Detail of rates per 100 cubic feet.						Renewal.					
Cost of digging metal at quarry.	Cost of carriage.	Cost of stacking at road side.	Total cost of collection.	Spreading and consolidation of metal.	Total cost of collection and spreading and consolidation of metal.	Length.	Breadth.	Thickness.	Total cubic feet of metal required.	Total cost.	Remarks.
Average ..									Total ..		

Station
Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Para. 78.

L. F. P. W. Form No. 52.

District

Tender for a schedule contract where each class of work only is separately tendered for.

Note.—The names, addresses, and descriptions of any two persons proposed as securities should be given in their own hand-writing in the form printed below. Should it be proposed to give any other kind of security allowed by the conditions, the particulars must be entered in the fourth column.

Name.	Address.	Occupation or Profession.	

Tender for a Schedule Contract where each class of work only is separately tendered for.

(I) the undersigned do hereby tender to execute and supply such services, works, and stores as are enumerated and described in the annexed specifications and schedules signed by and dated at the undermentioned percentages on the prices affixed to each item, viz. :—

Class of Work.	Percentage on the Prices in each Schedule		
	Under.	At.	Above.

And should this tender be accepted by , I do hereby agree and bind (myself) to abide by, and fulfil, all the terms and conditions annexed to the said schedules

Date

Witness

Address *Name of Party tendering.*

Address.

Reference to L. F. P. W. Rules.
Para. 78.

L. F. P. W. Form No. 53.

Tender for a Schedule Contract where each item is separately tendered for.

Note.—The names, addresses and descriptions of any two persons proposed as securities should be entered in the form printed below in their own hand-writing.

Name.	Address.	Occupation or Profession.	*

* Should it be proposed to give any other kind of security allowed by the condition, the particulars must be entered in the fourth column.

Tender for a Schedule Contract where each item is separately tendered for.

(1) the undersigned do hereby tender to execute and supply such services, works, and stores as are enumerated and described in the specification signed by and dated at the undermentioned rates for each item in the annexed schedules.

Class and Detail of Works.	Unit of Calculation.	Rate.		
		Rs.	A.	P.

And should this tender be accepted by do hereby agree and bind to abide by, and fulfil, all the terms and conditions annexed to the said schedule.

Date

Witness

Address *Name of the party tendering.*

ACCOUNT AND AUDIT RULES (CIVIL).

LOCAL FUND ACT V OF 1884.

I.—GENERAL PRINCIPLES AND PROCEDURE.

Local Fund moneys.

All transactions to which a Local Fund officer, or Government officer appointed for the purposes of Local Funds, in his official capacity is a party, must, without any reservation, be brought to account; and all moneys received by such officers must be lodged in the Government treasury, to be credited to the proper head of account and form part of the Local Fund balance. As regards funds under the control of Panchayats, however, it is optional with the Taluk or District Board having control over such Panchayats, either to lodge the money at the nearest taluk treasury or to secure it otherwise.

Receipts.

2. The procedure in regard to receipts is identical with that in force for Government funds, and need not be described. As regards house-rates and other sources of revenue under the control of Panchayats, the Taluk or District Board having control over such Panchayats will prescribe, according to local circumstances, the mode of collection and the accounts, &c., to be kept in connection therewith.

Payments.

3. All orders or cheques upon the funds of Local Boards or Panchayats must be signed by the President concerned, or, in his absence, by any person authorized by him in that behalf. The funds of Panchayats will be drawn upon only by orders signed by the Chairman concerned.

Cheque books.

4. Cheque forms intended for the use of Local Fund officers authorized to draw on treasuries by cheque should be bound in books with counterfoils. Each book should bear a number (which should be repeated upon each cheque contained in it) together with a consecutive number; and the drawing officer should notify to the treasury upon which he draws the number of the cheque book which he from time to time brings into use. No advice of the issue of a cheque need be sent to the treasury.

5. The rules relating to the Public Works department, contained in Chapter 23 of the Civil Account Code (Nos. 1 to 11), are generally applicable to Local Fund Public Works drawing officers.

Monthly accounts.

6. The accounts of Local Boards will be kept by Treasury officers, who will prepare separate monthly accounts for each Local Board, in addition to compiling a consolidated account of the receipts and charges of all the Local Boards in the district.

Audit of accounts.

7. All expenditure will be audited locally by the Treasury officer except when it is incurred by officers of the Public Works department, in which case the audit will be conducted by the Examiner of Public Works Accounts, the results being communicated to the Local Boards through the Accountant-General.

II.—TREASURY PROCEDURE.

Treasury officers' responsibilities.

1. The Treasury officer is responsible for seeing that all sums paid into the treasury to the credit of a Local Board or Panchayat are duly brought to account, and that no payment is made otherwise than on a duly signed cheque or bill (see rule 3 of preceding chapter).

Local Fund account.

2. An account in Form No. I of the receipts and charges of each Local Board will be prepared in the treasury and will be forwarded, in duplicate, after audit, to the President of the District Board in whose office it is due, on the 10th of the month following that to which it relates. The President will forward one copy of the account to the Taluk Board concerned.

A consolidated account of the receipts and expenditure of all the Local Boards of the district will also be prepared in Form No. II and submitted, in triplicate, by the 10th of the month to the President of the District Board, who will, after necessary examination of these accounts, transmit two copies countersigned by himself to the Accountant-General, not later than the 12th of the month, the other copy being retained in his office for reference.

NOTE.—Accounts statements, &c., prepared by the Treasury Deputy Collector will be signed by the Collector, unless absent from head-quarters, and he will be responsible for their correctness. In the absence of the Collector, they will be signed by the Treasury Deputy Collector *for* Collector.

List of payments.

3. To enable the Local Board to satisfy itself as to the nature of the expenditure shown in Account No. I and the correctness of the accounts as a whole, a list of payments in Form No. I-A will be prepared by the Treasury officer monthly and forwarded with the account to the President of the District Board for transmission to the Board concerned.

NOTE.—With the aid of this list it will be competent to the Local Boards to check every charge in their accounts as no bill can be paid in the treasury without the authority of the President of the Board concerned.

Check of accounts.

4. The account, when received from the Treasury officer through the President of the District Board, will be checked in the Local Board's office with reference to the list of payments above prescribed.

Vouchers.

5. In lieu of issuing cheques, orders for payment at a treasury may be endorsed on the bills or other documents presented to the respective Presidents for payment. Funds will be drawn in a similar manner by Panchayats, the bills and orders of payment being signed in all cases by the Chairman of the Panchayat concerned. The above bills or vouchers including those of Panchayats will be sent to the Huzur treasury as vouchers for the payments.

Record of vouchers.

6. The vouchers will ordinarily be recorded in the treasury, but Local Boards' offices will be at liberty to call for any voucher which they may desire to have for reference or other purpose.

III.—AUDIT.

Procedure.

1. The audit of the Local Fund Accounts of each district will be performed by the Treasury officer by means of the special establishment placed at his disposal for the purpose.

2. Taluk vouchers will be handed over to the Audit Clerk as soon as received from the taluks, and the District Board's vouchers immediately after payment; and he will proceed to audit them under the following rules.

General principles of audit.

3. The general principles of audit are as follows:—

(1) The charge must be borne out by the provisions of the Act itself or by some order by competent authority, general or special, passed consistently therewith, and it must have been provided for, either in the budget or by a separate order of allotment.
N.B.—A sanction for any charge, which has not been acted on for a year, must be held to have lapsed, unless it is specifically renewed.
(2) The expenditure must be such as is actually necessary and not greater than the occasion demands.
(3) Every charge must be supported by a voucher proving that the payment has as a fact been made, and that it has been made to the proper person, and that it has been so acknowledged and recorded that a second claim on the same account is impossible.
(4) The voucher must be in the prescribed form and otherwise in order. (See paragraph 9.)
(5) All vouchers must be arithmetically checked.

Presentation of claims.

4. Any person having a claim against Local Funds will present a voucher duly receipted, and, if necessary, bearing a one-anna receipt stamp, *i.e.*, when the amount exceeds Rs. (20) twenty.

Receipt stamps, in what cases required.

5. Municipalities to which contributions, &c., may be due, are required to stamp their receipts for sums in excess of Rs. 20. Stamps are required on receipts granted by one Local Board to another.

Personal claims.

6. A Local Fund officer drawing any pay or allowance exceeding Rs. 20 for himself on a separate bill, is required to stamp the receipt. If he draw it along with the pay, &c., of other persons on his establishment, he need not stamp the vouchers, but should attach a receipt stamp to the acknowledgment he is bound to give in the office Pay-book.

Refunds and repayments of deposits.

7. The receipt for a refund or repayment of deposit, if the amount exceed Rs. 20, requires a stamp.

8. The cheques of Local Fund Engineers, as also the receipts granted by the Presidents for amounts transferred from Provincial to Local Funds by adjustment, require a receipt stamp.

Form of voucher.

9. The following general instructions in regard to *vouchers* should be carefully borne in mind:—

(*a*) The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount should be "*Rupees..... only*" or "*Rupees ..... Annas .... and Pies ..*," the amount written filling up the whole space between "Rupees" and "only" or "Annas."
(*b*) All corrections or alterations in vouchers must be attested by the initials of the person signing the receipt, and in the orders of payment by the Treasury officer, or other officer who authorizes the payment.
(*c*) Charges against two major heads should not be included in one voucher, but exception will not be taken to a voucher on this ground unless either charge needs to be differently dealt with, such as by entry, for instance, in a different register.

Fac-simile stamps.

(*d*) No money may be paid on a voucher, or order signed with a *fac-simile* stamp.

Countersignature.

(*e*) Bills requiring previous countersignature will be returned for such countersignature.

Check of receipts.

10. The responsibility for seeing that Local Boards and Panchayats receive their dues must rest with the officers administering the different departments and with the President of the Board or the Chairman of the Panchayat as the case may be. The Auditing officer can do little beyond ensuring that an agreement is effected between the sums reported to have been collected and remitted to the treasury by the different officers charged with making collections on account of the Local Boards, and the sums shown in the treasury accounts as having been received from those officers. As far as regards rates, taxes and tolls, this agreement between the administrative accounts and those of the treasury is effected by the Collector, whose figures must be accepted as correct. As regards all other heads of receipts, the check may be effected at the option of the President either by communicating the treasury figures relating to each particular department, to the departmental officer responsible for making the collection, and requiring him to reconcile the figures, or by communicating to the Treasury officer the statements of receipts furnished to the President by the heads of the different departments, and requiring the Treasury officer to effect the agreement. The former course is found generally to be the preferable one.

It will be the duty of the Treasury officer to watch the receipts under every head, and to bring to the notice of the President any instance in which the receipts of a month or up to end of a month fall markedly below the proportionate receipts for the particular period as deduced from the budget.

11. Special recoveries, such, for instance, as "Contributions from mittahdars and villagers, &c.," will be watched by means of a register, to be kept by the Audit Clerk for the purpose, furnishing the following particulars. These particulars should be entered as soon as the information comes to hand:—

1. Item No.
2. Month of year to which the recovery relates.
3. Authority for recovery.
4. Particulars of recovery.
5. Amount.
6. Date of actual recovery.
7. Remarks.

12. The Audit Clerk will take particular care to see that the amount shown as "Payments into treasury" in the Local Fund Engineer's account current has been

duly credited in the treasury Local Fund account under the heads shown in the Consolidated Treasury Receipt sent by the Engineer in support of the debit in his account under "Payments into treasury." The cause of any difference between Engineer's and the Treasury officer's figures must be ascertained with the least possible delay.

Record of Audit in Register and on Bill.

13. When examining a voucher, the Audit Clerk will record the necessary particulars in the proper audit register and note on the voucher *in red ink* the details of its adjustment, showing the amount debitable to each detailed head in the Local Fund account. He will also, in the audit enfacement, explain the objection taken to any item, in sufficient fulness to enable the payee to understand the cause of any disallowance from his demand. The note which serves as audit enfacement may run as follows :—

Audit enfacement.

CLERKS OF DISTRICT BOARD'S OFFICE.

Administration.

Date—	Rs.
Admitted	60
Objected to *	25
Total ..	85

* Rs. 25, pay of the third clerk, objected to for want of sanction.

1. In the case of bills of one item only, or of bills of which every entry is separately posted in the account, it will not be necessary to rewrite the details by way of enfacement. The object of the above rule is only to secure that every voucher shall be complete and intelligible in itself, and shall formally record its adjustment, so that a stranger may, at a glance without doubt or delay, see exactly what detailed entries in the account are covered by any given voucher.

14. The classes of claims dealt with are as follows :—(1) Fixed or regularly recurring, such as establishments and scholarships ; (2) Travelling allowances ; (3) Contingencies. Each class of claim will be dealt with in a separate *section* as follows :—

1. Detailed instructions for the audit of the several classes of the *charges* that are usually dealt with at the treasury are given in the appendix.

IV.—FIXED CLAIMS.

Book of establishment.

1. At the time of preparation of the pay bill for March in each year, a detailed statement of the establishment existing on 1st April will be prepared in Form No. 3 and transmitted to the President not later than 15th April. The return will show accurately the establishment as exists on 1st April, and in preparing it, the following instructions should be carefully observed :—

(*a*) The name, designation, and pay of every officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave or deputation, or under suspension, should be distinctly shown.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the orders creating the post, should be clearly entered in the appropriate columns of the statement. The date of birth by Christian era should be given, and, if the exact date is not known, the approximate date or year should be stated.

(*c*) The return should show accurately the sanctioned scale of establishment, and so will include every post, whether filled up or not ; and if a post be vacant, the word *vacant* should be set against it in the column of Name of Incumbent.

(*d*) Sanitary and market establishments need not be shown in this return, nor are the names of village pial schoolmasters to be shown in it.

(*e*) The columns of "Minimum" and "Maximum" pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments.

(*f*) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column *Name of Incumbent*, beneath the name of the absentee for whom he is officiating.

(*g*) A detailed statement in Form No. 3-A should be given at foot of the original return, Form No. 3 showing new names of officers which are not found in the return of the previous year ; and if they include the names of persons transferred from other appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form No. 3-A for

information required in regard to the names of officers which appeared in Form No. 3 of the previous year, but are now omitted ; as also regarding officers who have been on leave other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required, stating whether it has been expressly declared that the period of suspension shall count as service for pension (Civil Pension Code, section 99—1).

(*h*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in the statement, and the portion payable from each source specified in a foot-note.

When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which hereafter pension claims will be tested.

1. Those sections of the code which make any reference to pensions, are, of course, applicable only to such Local Fund appointments as are clearly pensionable.

2. The first step in the audit of establishment bills is the annual issue of the forms of establishment returns above referred to. On receipt in the Audit office of a new annual statement, the book of establishment of the previous year will be taken up for comparison with it ; and the Audit Clerk will verify any new orders quoted in support of alterations : if any unknown order be quoted, he will institute correspondence with the head of the office ; after the returns have been so verified, they will be laid before the Treasury officer by whom a sufficient number of pages, chosen at random, will be checked ; and, if the work seems properly done, an order will be issued to group the statements in the order of service heads, and bind them in that order in volume of convenient size.

Alteration of Establishment.

3. When a change, temporary or permanent, is made or proposed in an office, a letter fully explaining the grounds of the change should be submitted departmentally to the Local Government, along with a proposition statement in Form No. 4, showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without details, but full particulars must be given for all in which any alteration is recommended.

The proposition statement will, before submission to Government, be sent to the Treasury officer who will verify the entries in the present column and sign the certificate * on reverse of the form of such statement.

4. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. Accordingly, if the pay rise by five equal increments from a minimum to a maximum, then the average monthly cost will be taken, in the case of ministerial establishments, at the minimum *plus* three-fourths of the difference between the minimum and maximum.

5. The appointment of persons to offices on Rs. 100 and upwards under District or Taluk Boards, and to offices between Rs. 20 and Rs. 100 under Taluk Boards, shall be subject to the sanction of the Governor in Council in the former case and of the President of the District Board in the latter. Any increase of establishment made under this rule should be immediately reported to the Treasury officer and to Government.

Establishment claims.

6. Establishment bills will be drawn up in form 5. They may be signed any time on the last day of the month by the labor of which they are earned, and are due for payment next day ; no part may be paid before.

N.B.—The last payment of salary to an officer leaving the service of a Local Board should not be made until it has been ascertained that no demands or recoveries are outstanding against him.

In the case of officers transferred from another district (*e.g.*, a Hospital Assistant) and drawing pay for the first time in the circle, payment will be made only on a Last Pay Certificate in form 6.

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* "Certified that the entries in the column of 'Present Scale' have been compared with registers of this office, and are correct with the exception of the items altered in red ink."

Payment of Salary or Pension for day of death.

7. Salary or pension may be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

Payment of amounts due to deceased persons.

The allowances due to a deceased officer or pensioner are payable only to his estate in accordance with the ordinary law regarding the administration of such estates.

But if the debt does not exceed Rs. 200, it may, upon the responsibility of the officer charged with the payment of the allowance, be paid to the wife of the deceased or any other relation dependent upon him, if the officer deems it unnecessary to wait for the regular process of administration to the estate.

8. Unless in any particular case it be otherwise distinctly provided, the *whole time* of a Local Fund employé must be held to be paid for by the Local Fund Board under which he is serving, and he may be employed in any manner required by such Board within his own branch of duty without claim for additional remuneration, even when the services rendered are such as would ordinarily be paid from Imperial or Provincial services.

Additions to Salary.

9. Names of persons whose pay does not exceed Rs. 10 per month may be omitted from the pay bill, provided that a certificate in the following form is attached to the pay bill:—

"Certified also that all persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month."

10. The audit clerk will see that the certificates have been duly signed; that the amount does not exceed the sanctioned scale; and that the rules of the Acting Allowance and Leave Codes have not been infringed.

Audit of Establishment Bills.

Every establishment bill will be accompanied by a leave statement or the alternative certificate (form No. 7).

11. All leave, acting and travelling allowances payable to Local Board establishments (Act V of 1884) will be subject to the rules which regulate the payment of such allowances from Imperial revenues and must not exceed what would be admissible under those rules.

Leave, Acting and Travelling Allowances.

General principles by which they will be regulated.

The rules which regulate the grant of leave and acting allowances are contained in the Leave and Acting Allowance Codes respectively. Travelling allowances will be regulated by the provisions of the rule under section I of the Civil Travelling Allowance Code.

12. The responsibility for an overcharge, in respect of salaries and allowances, will primarily rest with the drawer of the bill (for only responsible officers are allowed the privilege of drawing bills for salary, allowances or contingencies), and, failing recovery from him, the overcharge will be recovered from the countersigning officer in the event of culpable negligence on his part.

Responsibility for overcharge.

13. The audit clerk will record the charge in a register in form 8, the distinctive feature of which is the plan of recording charges, not in nominal details, but by sections. Ordinarily, each separate establishment will constitute a section, but when the establishments are numerous, as in the case of Conservancy establishments, the sections should be arranged talukwar.

Record of Audit.

The register will be opened by entering in the upper left-hand corner of the page the scale of pay for the total of the section. The maximum and minimum columns will be used only when the pay or part of it is progressive, and, in this case, such increment as is admitted will be entered in the actual column, with a note of the month with effect from which it was granted. An incremental charge must be supported by a certificate in form 9.

The column headed "sanction" is intended for the record of any orders affecting the scale of establishment which are received during the currency of the register.

14. The detailed scale of establishments is often required for reference even when the audit is regulated by the totals of sections. It will be convenient therefore to enter, when opening the register, a note showing the detail of the appointments and pay contained in each section.

Detailed Scale.

A fly leaf in the following form should, for this purpose, be inserted between the pages of the audit register:—

Detail of Appointments and Pay.	

15. The form of audit register prescribed for establishments may be adopted also for the audit of scholarships and other fixed payments other than salaries.

16. The first of the five divisions of the page serves for record of the audit during the first year after the end of which the entries of maximum, minimum, and actual will be made after the same examination as above in the second space, and the audit continued for the second year on the same page. The fifth space is required for remarks, notes, &c.; but, as four spaces are intended for four years' audit, the audit register should be renewed only once in four years.

17. In posting the audit register, the actual amount drawn will be entered against each section in the space set apart for the month on account of which it is drawn with note of any amount due but not drawn by reason of absence, but no note of any fines levied is necessary. The entries should always be begun from the top of the allotted space, in order that there may be space for record of arrear bills, and also of sums refunded by short drawal which may be claimed again.

1. Government or other orders regarding any member of the establishment should also be noted in the audit register.

18. It is a matter of importance to remark that establishment audit registers run from April to March, and that pay is recorded under the month for which it was due, not that *in* which it is disbursed. To take an instance:—A clerk being absent on six weeks' privilege leave from 25th March, his pay for March is not drawn in the bill for that month; but, when it is claimed in May, it will be passed in the audit register under the past year: or, to take a further instance—from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn and taking leave did not return in April to receive it; the drawback will be noted in the earlier part of the register under March, and in the same place will be passed the bill on which the pay is afterwards drawn.

1. The number and month of the voucher should be quoted in the entry as shortly as possible; thus 34-7 would indicate voucher 34 of July.

19. Arrear bills will be passed in the same manner over against the section concerned after reference to the note of amounts due but not drawn, the necessary addition being made to the total: and, when any pay is drawn in advance under section 138-1 of the Civil Leave Code, the amount will be finally charged against the service head, and a note will be made in the audit register in the column assigned to the month for which pay is advanced; for example—

Arrear and Advance Bills.

A, whose salary is Rs. 150 a month, receives an advance of Rs. 200; note will be made of payment of the first month's pay in full, and of Rs. 50 on account of the second month.

20. When sanction is received for a temporary establishment, the requisite entries should be made in the first three columns of the audit register, and lines should be drawn across the pages of the months subsequent to the period for which the sanction holds good, so as to prevent admission by oversight of pay for a period in excess of sanction.

Temporary Establishment.

1. Temporary establishment may commonly be taken to the head of ordinary establishment; it is only in cases where sanction is given for a long term, and the charge will reach a considerable amount, that there is any object in separating them.

21. Special attention is drawn to the rules regarding service books contained in section 129 of the Civil Pension Code. Every appointment, leave of every description (except casual), every period of suspension from employment, and every other break of service (rule 3) should be noted, the date of the beginning and end of every employment or absence being certified by the signature of the President (rule 2, columns 9 and 12). The service book is a

Service Books.

contemporary record in minute detail of a person's official career, and every entry is attested at the time by the officer whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books. The description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10. It may be convenient to make these entries in *red* ink. The maintenance of service books is specially necessary in the absence of nominal details in the establishment audit registers.

22. Service books are absolutely essential in the case of Local Board's employés of the pensionable class. Their maintenance in the case of other employés is also advisable, with a view to the easy verification of services in the event of their being recommended for special bonuses (*vide* G.O., Financial department, No. 906, dated 20th May 1881).

23. (1) Any Local Fund employé entitled to pension under the old Local Fund rules may, on transfer to a Local Fund post service in which does not qualify for pension, retain his right to pension by payment to the credit of Local funds of a contribution calculated with reference to sections 9 (*a*) and (*b*), Civil Pension Code.

(2) Such contributions will be recorded in the treasury office in a special register to be maintained in form No. 10. As this register will be the sole means of checking future pensionary claims, too much care cannot be bestowed on its proper maintenance.

V.—TRAVELLING ALLOWANCES.

1. The travelling allowance paid to officers paid from Local funds shall not, without the express sanction of the Government of India, exceed what would be admissible to similar officers under the Travelling Allowance Code.

Doubtful cases.

2. In all cases of doubt or dispute the Accountant-General should invariably be consulted.

Record of Audit.

3. The audit of travelling allowances will be recorded in a separate register (form No. 11). The following classes of travelling allowance charges will be separately provided for :—

1. The Presidents' office establishment.
2. Inspecting schoolmasters.
3. Vaccine establishment, comprising a Deputy Inspector of Vaccination and vaccinators.
4. Medical subordinates.
5. Non-official members.

4. In the fourth column of the register will be named the stations from and to which the officer is transferred, or, in case of moving within the area of a local charge, the date of beginning and end of the tour; the object need not be entered, except in the case of joining or examination.

(1.) The budget allotment of each office should be noted at the top of the corresponding section of the audit register.

VI.—CONTINGENCIES.

Permanent advances.

1. To officers incurring petty expenses, which require to be paid at once before money can be obtained on the monthly contingent bill (see paragraph 3), permanent advances may be allowed. The advance should not be larger than is absolutely necessary, as determined by their average monthly expenditure and the opportunities of cashing bills.

Acknowledgment of Permanent advance.

2. Each officer who has obtained a permanent advance should be required, on the first office day after 31st March in each year, to send to the treasury officer through the President of the District Board concerned a short acknowledgment in form 6 that the amount is due from and to be accounted for by himself. If any officer should fail to make such acknowledgment, the President should demand it immediately. In case of transfer of charge, a similar acknowledgment must be sent by the relieving officer.

A general acknowledgment will also be submitted by each President for his district of all the permanent advances outstanding on the last day of March to the Accountant-General. The amount so acknowledged should agree with that shown under the head "Incorporated Local Fund Debt Accounts—Permanent Advances" in the *plus* and *minus* memorandum attached to the General Treasury account of the last month of the year.

3. When the permanent advance from which disbursements are being made begins to run short, it should be recouped by the submission of the usual "*Contingent* Bill" (form 12) with *full* details. Abstract bills will not be submitted.

Responsibility of Disbursing Officer.

4. Every Local Fund officer is expected to exercise the same vigilance in respect to petty contingent expenses that an economical person would do if spending his own money, and a register of contingent expenditure will be kept in each office and the initials of the disburser shall be entered against each item.

Contingent Register.

5. This register will be in form No. 13 and will be maintained in all Local Fund offices. The grant under contingencies should be distributed between the detailed heads under the orders of the President immediately on ascertaining the lump allotment. Each head will have its own column with the grant noted at the top, any charges not falling under these heads being thrown into the column of "unusual charges." An unusual charge falling under any of the separate columns should be described in the column headed "description," though the amount of it is entered only in its special column.

The most common heads of contingencies are the following :—

(*a*) Purchase and repairs of furniture.
(*b*) Stationery charges.
(*c*) Carriage of records.
(*d*) Hot-weather charges.
(*e*) Telegrams.
(*f*) Postage.
(*g*) Cloth for records.
(*h*) Miscellaneous.

Postage Charges.

6. No Local Fund officer or Government officer acting in a local fund capacity may incur charges on account of service postage.

7. Charges of two major heads may not be shown in one and the same register nor included in one bill.

8. When for any charge special sanction is necessary (as for instance law charges not provided for in the budget), the sanction must be quoted in the body of the bill.

9. All charges incurred should be paid and billed for *at once*. Under no circumstances should they be allowed to stand over to be paid from the grant of another year.

10. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury, and if a contingent bill, headed as belonging to one month, be presented for payment in the next, it must be returned for the necessary correction. The detailed contingent bill will bear a certificate as follows :—

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 10 in amount and all sums paid for postage stamps and telegrams are attached to the bill. I have, as far as possible, obtained vouchers for other sums and am personally responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

Duties of Countersigning Officer.

11. Where countersignature is required, it is the duty of the countersigning officer to see that the charges made are of obvious necessity and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that vouchers are all received and in order; and specially that expenditure has not exceeded, or is not likely to exceed, the budget grant. The spending officer will be held *personally* responsible for expenditure in excess of the grant.

If expenditure be progressing too rapidly, the countersigning officer should insist on its being checked. Any disallowance by him should be noted on the bill and explained on the reverse if there is no room on the face.

12. The following rules should be specially noted :—

(*a*) No salary charges of any kind (except for hot-weather establishments) and no additions to pay may be charged as contingencies or included in the contingent bill.

Sundry Charges.

(*b*) No newspapers may be bought without the sanction of Government, unless provided for in the budget specially.

(*c*) No charge which binds a Local Board beyond a single payment may be incurred without the distinct sanction of proper authority.

13. The sanction for refunds of revenue is regulated by the orders of the local Government. The original authority, duly receipted and stamped if necessary, may be used as a voucher (and in printed forms a space should be left for the receipt). The original entry of the receipt in the accounts should be quoted, and, if this is not known to the officer ordering the refund, it can be supplied by the treasury officer upon information given by the person claiming the refund. Refunds should be passed and recorded in the audit registers irrespective of the budget provision. If the refund is not made within two years after collection, the sanction of the Government is necessary.

Refunds of Revenue.

14. In checking contingent bills the auditor will see—

Check of Contingent Bills.

(*a*) That vouchers are attached for all charges above Rs. 10.

(*b*) That any unusual charge is supported by the necessary authority.

(*c*) That the charges are not extravagant.

15. The audit of contingencies will be recorded in registers of different forms according to the nature of the charge.

Record of Audit.

(*a*) Ordinary contingencies will be recorded in form No. 13. The audit register will thus exactly correspond with the disbursing officer's register (see paragraph 5).

(*b*) For the record of special or unusual charges, such as "Refunds," &c., a register will be kept in form No. 14.

Register of Special Charges.

(*c*) "Results grants" should be recorded in the register for miscellaneous charges in form No. 15.

(*d*) For record of the audit of periodical charges (such as rents, rates, &c.,) and of charges for which a fixed allowance is sanctioned, a few sheets of the form prescribed for establishment audit should be added to the special contingent register (see rule 15, chapter IV), each payment, as it is audited, being posted, with the necessary references, in the appropriated monthly column so as to guard against its being twice paid or turning up again too soon.

Periodical Charges.

16. The contingent registers will be bound up in one volume with the establishment register.

VII.—EXAMINATION OF ACCOUNTS.

1. In his examination of the accounts, the audit clerk should be careful to see—

Arithmetical Check.

(1) that the totalling is correct throughout, and that the account is in form ;

Comparison of Original and Duplicate.

(2) that the copies exactly agree ;

(3) that the balance has been correctly struck ;

Check of Progressive against previous month's figures.

(4) that the figures in the progressive columns have in every case been correctly shown, as compared with the figures of the previous account ; in other words, that they are equal to the progressive figure of the previous *plus* the current figure of the current month's accounts, unless affected by adjustment ;

Against Grant figures.

(5) that the progressive figure in no case exceeds the grant as shown in the grant column ;

Check of Grant figures.

(6) that the grant has been correctly shown ; this may be ascertained by reference to the grant registers ;

Adjustments under 46, Civil Buildings, Roads, &c.

(7) that the amounts appearing under "45, Civil Buildings, Roads, &c." agree with those shown in Appendix A, or that any difference is clearly accounted for (*vide* also Accountant-General's Local Fund department general letter, No. 3, dated 24th July 1886).

(8) that every item of charge is duly supported by vouchers, and that the amounts have been correctly classified in every case.

2. The Local Fund Public Works figures of any given month will be included in the Treasury account of the month immediately succeeding that to which they relate, with a view to the prompt adjustment of debits under "Local Fund Engineers' cheques," and the President should insist upon the punctual submission, by the Engineer or other head of the Local Board's Engineering establishment, of his accounts.

VIII.—OBJECTIONS ON AUDIT.

1. The auditor at the time of dealing with the accounts or vouchers should have an objection statement (form 16) before him, in which he should write all objections, directions or inquiries arising upon the accounts or the audit. Objections on audit are most conveniently entered at the time of inscribing them on the audit enfacement and while they are still fresh in the auditor's mind.

Objection Statement.

2. The objection statement after being signed by the Treasury officer will be forwarded to the President of the Local Board, the objection statements on the accounts of Taluk Boards being forwarded through the President of the District Board. It will then be the duty of the President to get the objection removed either by recovering money wrongly drawn by any officer, by forwarding a necessary voucher, by obtaining necessary sanction for expenditure, or otherwise as the case may be. To assist the President in ordering the necessary recoveries from the officers concerned, separate objection slips (form 16-A) will also be drawn up in the treasury and sent to the President to be forwarded under his signature. Before despatch of the objection statement with slips (which must not be delayed) the objections, it contains, will be neatly posted into the objection book (form No. 17).

3. The return of the objection statements must be watched with great care. They should be returned within a week of receipt, and the President should not keep them back on the ground that one or two of the objections entail further inquiry. These can be extracted for separate disposal while the other items are dealt with. The observance of this rule is a matter of great importance.

Disposal on return.

4. The objection book is the permanent office record of instructions which have been entered in the objection statements, prepared upon the examination of each list of payments and of the Local fund account. But, besides these objections, it contains also note (1) of all amounts charged under Advances Recoverable, (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared, even though not objected to. The headings are given in the margin. Entries pertaining to two months' accounts should not be entered on the same page, though of course, where objections are numerous, those of one month may occupy more then one page.

Objection Book.

Advances recoverable.
Suspense account.
Items adjusted but awaiting final clearance.
Service payments for recovery.

5. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line ; if more space be taken, it will be well to rule a line across the adjustment columns, in order that each adjustment may be more readily seen. The amount of entries which may not require action of the Treasury officer, though noted for his future guidance, should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

6. Under "Advances recoverable" will appear moneys advanced under special authority and recoverable in cash and sums overpaid on vouchers. Neither loans, nor permanent advances, nor advances to Revenue officers for sanitary or other purposes, will appear here. Payments made on account of expenditure under a service head must *never* be held under "Advances recoverable," on the ground that further proceedings in audit are necessary for their

Advances recoverable.

final admission; the head will cover only items which are actual debts due by assignable individuals, recoverable either in cash or by deduction from personal allowances. Personal allowances of any kind paid before they are due are charged to the same head as when paid after they are due.

Suspense Account.

7. Under "Suspense Account" are provided two columns, *i.e.*, one for credits and one for debits:

(*a*) In the former will appear only sums shown for credit to a debt head, but imperfectly described. A service receipt, of which full particulars are not given, must be taken to credit of the minor head "Miscellaneous," under the revenue head to which it appears to belong. But such items must be most rare; nor does the fact that they have been so credited and included in the aggregate receipts of the month relieve the Treasury officer of the duty of ascertaining by correspondence what their real nature is, and of transferring them to credit of the proper head by debit to the one originally benefited;

(*b*) In the debit column will appear items of charge which for want of particulars the Treasury officer has not found it possible to classify.

Items adjusted but awaiting clearance.

8. The third head provides for those items to which technical objection is taken, unexplained receipts [see Rule 10 (*a*)], advances to Revenue officers for sanitary and other purposes not accounted for by detailed bills, and, in fact, all items which cannot be finally admitted in audit. Any item which appears in this column must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

1. If an item is supported by a voucher imperfect only, in that it requires and does not bear a stamp, it should be entered in the objection book and statement; but no amount need appear in the money column.

2. Amounts expended in excess of the budget allotments should not be entered in the money column.

3. The amount of bills on which the following technical objections are raised should not be entered in the money column, but only in the inner columns of the objection book:—

(*a*) Want of *nil* leave certificate.
(*b*) Want of increment certificate.
(*c*) Want of information as to the object of the journey.

Service payments for recovery.

9. In this column will appear all sums taken against service heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered, because some portion of it may have been overpaid. The payment must be accepted and must be recorded as a charge against the grant for which it was made; but at the same time it should be recorded as under objection.

Adjustment register.

10. As the objectionable items are adjusted in whole or in part—

Advances by credit to advances recoverable;
Suspense by credit or debit to that head;
Uncleared items, by being cleared;
Service payments for recovery, by recovery, or by removal of the objection; the adjustment will be posted in the Adjustment register (form 18), and also against the item concerned in the objection book.

The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted."

11. In the objection book in the columns of *Amount* under "Mode of adjustment" will be entered each successive fragment disposed of. Each entry in the Adjustment register must have its distinct answering entry in these columns.

1. In the case of objections against which no amounts are entered in the money columns of the objection book, no entries should be made in the Adjustment register.

12. If, in the case of items awaiting clearance, a real objection is afterwards found to exist (*e.g.*, recovery is ordered of part of the charge), only the part cleared will be entered, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when found is duly communicated to the officer concerned, though it is not the subject of a new entry in the objection book.

Recoveries in cash.

13. A recovery on account of an over-payment will be treated differently, according as it is made in cash or by short-payment on a voucher, and according as the recovery is made in the year of the over-payment or in a later year.

(*a*) If recovered in cash in the same year, it will be taken in the first instance to "Cash recoveries," particulars of the recovery being furnished in the statement of debt head items appended to the Local Fund treasury account, and will subsequently be removed by adjustment to the credit of the head concerned.

(*b*) If the recovery be made in cash in a later year, the amount will be credited directly to "Miscellaneous Receipts" of the corresponding revenue head, or (if there be no such corresponding revenue head) to "Miscellaneous."

Recoveries by short-payment.

14. (*a*) If the recovery be made in the same year by short-payment of an item chargeable to the same detailed head, no adjustment is necessary; the short payment and short charge on the later bill is a set-off against the excess payment and charge on the earlier.

(*b*) If the recovery be made in the same year by short-payment of an item not chargeable to the same detailed head, adjustment between the heads concerned must be proposed to the Accountant-General's office.

(*c*) If the recovery be made by short-payment on *any* voucher in a later year, the full amount must be charged against the grant, and the recovery carried to credit of miscellaneous receipts as above.

1. It will be remembered that "Cash recoveries" is only an adjusting head in the books, and that it is cleared, as fast as it is credited, by transfers to credit of other heads.

Closing of objection book.

15. After despatch of the objection statements, the money columns in the objection book should be totalled, the forward totals of past months should be added, the totals of adjustment should be made in the Adjustment register and entered in the objection book, and the balances be struck and carried forward to foot of the next page, whereon, in due course, will appear the entries of the next month.

1. The outstanding balance in each column of the objection book is to be carried forward from month to month and from year to year. Special attention should be given to this requirement by the audit clerk.

Watching and testing.

16. The objection books will be very closely scrutinized by the Inspector of Local Fund Accounts, and in order that that officer may be able the better to watch their maintenance, a monthly report on outstandings will be submitted to him by the Treasury officer for this purpose in form 19.

Abstract of objections.

17. An abstract in the above form should be attached to each objection book. The entries in the first column against the balance will be posted at the opening of the book, the others at the close of each month. The adjustments of each month should be distributed from the information in the Adjustment register and posted in their proper columns at the time of closing the book for the month.

APPENDIX.

Special Instructions for the audit of Expenditure under Grants II, III and IV, Local Boards Act (V of 1884).

General Principles and Rules.

1. All expenditure is incurred under the provisions of Madras Act V of 1884, and under the rules drawn up by Government in connection therewith; and any expenditure not falling within the scope of the provisions of the Act, either directly or indirectly, should be disallowed. In all cases of doubt reference should be made to the Inspector of Local Fund Accounts.

2. All bills will be signed by the chief officer in charge of the institution concerned, and countersigned * by the President or Vice-President of the Local Board under whose control the institution may be. If subordinate committee is appointed for the management of any institution the bills thereof will be signed by the President or two members of such committee. Bills for sanitary, medical, and miscellaneous charges, not appertaining to any particular institution or sub-committee, will be signed by the officer to whom the expenditure is confided.

3. If the amount of a bill is objected to, it must still be entered in the audit register, the cause of objection being clearly stated in the bill and at foot or in the remarks column of the audit register.

* Bills drawn by Presidents or Vice-Presidents do not need their countersignature.

Detailed Audit Rules.

4. The following are the special points to be noted by the auditor in connection with the audit of the several claims with which he will have to deal, arranged in the order of the heads of account :—

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT II.		
Inspection	Salaries of Inspecting Schoolmasters.	Billed for by the Deputy Inspector of Schools.
	Contingent charges of Schoolmasters.	Bill passed by the do. do.
	Travelling allowances of Schoolmasters.	Do. do. do.
		As falling in the third class of officers according to the Civil Travelling Allowance Code they are not entitled to more than a daily allowance of 2 annas for every 12½ rupees or fraction of 12½ rupees of their respective pay, or the maximum pay of their appointments subject to a minimum of 4 annas.
Training schools ..	Pay of training school establishment including pupils and miscellaneous charges.	Bill signed by Head Master and countersigned by the Deputy Inspector of Schools.
Secondary schools for boys and girls.	Pay of Schoolmasters and their establishment.	Bill drawn by the Head Master of the school concerned.
	Contingent charges	No new school other than an elementary one shall be established by a Board without the sanction of Government.
Elementary schools ..	Pay of Schoolmasters and servants.	Bill signed by the Head Master and countersigned by the Deputy Inspector.
Grants-in-aid	Salary grants	Bills will be prepared by the Inspecting Schoolmasters and the amounts disbursed to the schoolmasters at the office of the President, Taluk Board.
		Bill signed by the manager of the school concerned.
	Results grants (whether to purely result schools or to combined system schools).	The auditor will satisfy himself that the required certificates have been signed at foot by the manager.
		Bill signed by the manager of the school and the claim certified to by the Deputy Inspector of Schools concerned.
		See second point under salary grants.
		The claim is admissible only once a year, and grants are not admissible in the case of schools working above the third standard ; grants for the fourth and higher standards being payable from Provincial funds.
		The bills should be checked with the list of all schools eligible for results grants during the year, with a copy of which the audit clerk should be supplied.
Purchase of books ..	Cost of books purchased for supply of taluk depôt.	Bill submitted by supplier must be countersigned by President of District Board.
Commission on sale of books.	Commission earned by agency other than that of Local Boards employed in the sale of books.	Bill submitted by the persons concerned with Treasury officer's receipts for the sale-proceeds.
GRANT III.		
Medical, &c.		
Hospitals and dispensaries.	Pay of Hospital Assistants, Native doctors, midwives and servants.	A general establishment bill to be drawn by the Hospital Assistant or other Medical officer in charge of the institution concerned.
	Stipends of Medical pupils ..	Bill drawn by the Superintendent of the Medical school concerned.
	Expenses incurred in dieting patients and procuring petty necessaries for the institution concerned, such as soap, candles, and the like.	A contingent bill will be drawn for each institution by the Medical officer in charge and countersigned by the District Medical and Sanitary Officer.
	Travelling allowances to Medical subordinates.	*Vide* last point under Grant II, Inspection.
Zillah Surgeons' Local Fund establishment charges.	Local Fund establishment in the office of District and Sanitary Medical Officer as per paragraph 8 of G.O., F.D., No. 391, dated 22nd February 1883.	Bill signed by the District Medical and Sanitary Officer.
Supplies	Cost of medicines and supplies (such as flannel, lint, and the like) purchased locally.	
Medical practitioners ..	Charges of Hospital Assistants not attached to dispensaries, such as Itinerating Hospital Assistants and quinine distributors, &c.	Bills drawn by the President or Vice-President.
Midwives	Charges of midwives not attached to dispensaries.	
Cholera charges ..	Charges of a remedial nature involving employment of Medical practitioners, &c.	Bill drawn by the officer entrusted with the expenditure and countersigned by the President or Vice-President. Cholera medicines are supplied by Government gratis—*vide* G.O., 20th September 1880, No. 1200, Revenue, and Board's Proceedings, 2nd May 1884, No. 1502.

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT III—*cont.*		
Medical, &c.—cont.		
Vaccination	Pay of vaccine establishment including pay of the Deputy Inspector of Vaccination of the circle concerned.	Bill drawn by the Deputy Inspector concerned.
	Travelling allowance of vaccinators.	Bill drawn by the Deputy Inspector of Vaccination concerned.
	Office contingencies and travelling allowance of Deputy Inspector of Vaccination.	Bills must be countersigned by the District Medical and Sanitary Officer as regards travelling allowance—*vide* last point under Grant II, Inspection.
Vaccination	Extra rewards to vaccinators ..	Bills signed by the vaccinator concerned and charge supported by certificate from the Deputy Inspector as to his title to the reward concerned.
	Batta to mothers of vaccine-supplying children.	Bill drawn by the Deputy Inspector of Vaccination concerned and countersigned by the District Medical and Sanitary Officer.
	Rewards to do. do. ..	
Sanitation (Miscellaneous, petty establishments), markets.	Pay of market establishments ..	Bill signed by the President of District or Taluk Board.
	Contingent charges, such as the erection of stalls, &c.	Do. do. do.
Bungalows	Pay of bungalow servants	If drawn in advance to be accounted for in the same manner as advances for sanitary purposes.
Choultries	Establishment—Pay of fixed establishment in connection with the choultries of the circle.	General bill drawn by President of the District or Taluk Board as the case may be.
	Contingencies—Feeding charges and other expenses incurred by the manager of the chattram.	General bill drawn by President of the District or Taluk Board as the case may be.
		Feeding charges must be supported by a contingent bill in the ordinary form signed by the manager of the chattram and countersigned by the President of the Local Board concerned who should be in a position to ascertain that the expenditure charged for is actually incurred. The expenditure should be watched with reference to the figures in the budget and to the sanctioned rate of capitation allowance. Contributions should be supported by the receipts of the person or body to whom the contribution is made. Contingent expenses, other than feeding charges, should be billed for separately. The bill will be countersigned, like that for feeding charges, by the President of the Local Board.
Sanitation	Improvement of water-supply. The enlargement or improvement of village-sites.	Bills should be signed by the officer to whom the expenditure is entrusted and countersigned by the President concerned.
	The scavengering of small towns and large villages.	The charge must rest upon a duly sanctioned estimate. (See paragraph 64 of the rules under the Act).
	Sanitary arrangements at fairs and festivals.	No money should be drawn except for payment of expenses actually incurred or for payments to be immediately made. Whenever money is required for expenditure a bill should be drawn in a contingent abstract bill form, the total allotment, the amount already disbursed, if any, and the expenditure incurred under the bill being particularized in a foot-note. These bills should be accompanied by vouchers and should be sent by the tahsildar in support of the entries in his treasury account. After the work is completed, a bill for the whole work should be made and sent with the usual completion certificate—*vide* also G.O., No. 859, Local Fund, dated 24th July 1886.
Contributions	Contributions to Provincial, on account of (1) Medical College, (2) Vaccine Inspecting Agency, (3) Reserve Medical Staff, (4) Cutlers' establishment, (5) Recoveries on account of supplies of medicines and surgical apparatus from the Medical store depôt.	The amounts must not exceed the prescribed percentage on the receipts for the year as shown in the regular estimate. Any subsequent adjustment must be supported by an advice from the Accountant-General. Debits under these heads must be supported by corresponding credits in the general treasury account.
		Medicines, &c., should be obtained from the Medical store depôt, Madras, on indents duly countersigned by the District Medical and Sanitary Officer and subsequently passed by the Local Boards ; any country medicines may be purchased either in the local markets or from the Medical stores as per list furnished by the Surgeon-General. Medicines purchased from the local markets will be debited to "Local purchases of medicines, &c."
	Contributions to Municipalities, other Local Boards and private institutions.	Receipts from the body or manager of the institution to which the contribution is made. Receipt from a Municipality or private body must bear a stamp if the amount exceeds Rs. 20. Contributions, when once sanctioned by Government, may not be altered apart from fresh sanction.
Maintenance of lunatics.	Cost of maintaining lunatics in the nearest Lunatic Asylum (either Madras, Waltair or Calicut).	Bill drawn by the President and charge supported either by bill or advice from the Superintendent of the Lunatic Asylum concerned.
		Charges on account of lunatics found in Municipalities, when their place of residence cannot be ascertained, will be debited to Municipalities and the District Board of the district in which they may be situated in proportion to the respective income of the Municipal Commission and the District Boards. District Boards will defray all charges connected with the conveyance of lunatics other than criminal lunatics to the asylums, as well as those incurred for patients discharged after recovery and sent back to their houses. Charges on account of lunatics whose place of residence cannot be ascertained or who may have no permanent place of residence will be met by Government.

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT IV.		
Miscellaneous, Controlling Establishment at the Presidency. Establishment in the Collector's office.	Proportionate charge on account of Controlling establishments at the Presidency; Pay of Collector's Local Fund Accounting and Audit establishment.	Entry in the account will be checked with the Accountant-General's advice. Bills drawn by the Treasury officer as head of the Collector's Accounting and Audit establishment.
Local Board's establishment.	Pay and travelling allowances of clerks in the Local Boards' offices.	Bills drawn by the Presidents of the respective Boards.
Contingencies	Contingent charges of the President's offices, such as carriage of records, postage, and purchase of stationery; Travelling allowances of non-official members.	Do. do.
Superannuation, Retired, and Compassionate allowances.	Law charges .. .. .. Pensions debitable wholly or in part to Local funds.	Actual travelling expenses are allowed at the discretion of Local Boards. Travelling expenses will include the expense of bringing one servant if incurred and claimed. To be sanctioned by Government unless distinctly provided for in the budget. If debitable *wholly* to Local funds, the charge will be supported by the pensioner's receipt attached to a bill drawn by the Treasury officer. If only *in part* so debitable, it will be supported by a separate intimation from the Treasury officer to the effect that the amount has been paid, the pensioner's receipt being attached to the general treasury account.
Refunds	Refunds of cess or other Revenue..	The original authority, duly receipted and stamped, if necessary, may be accepted as a voucher. The original entry of the receipt in the accounts should be quoted, and if this is not known to the officer ordering the refund, the information can be supplied by the Treasury officer. Must be passed without reference to budget provision, but all refunds of excess collections of more than two years' standing need the sanction of the Board of Revenue. Such sanction lapses if not acted on within one year after its receipt.
Interest	Interest on loans to Local Boards..	Entry in the account must be checked with advice from the Accountant-General as communicated to the Treasury officer.
DEBT ACCOUNTS.		
Advances recoverable ..	Only sums advanced under special orders and which are actually recoverable. (Advances to Revenue officers for sanitary works must not be taken to this head on the ground that further proceedings in audit are necessary for their final admission).	Entry must be supported by an acknowledgment from the officer to whom the advance is made. It must be seen that the amount was properly chargeable to this head as being actually recoverable. The amount will be entered under the proper head in the objection book, and its punctual recovery will be carefully seen to.
Suspense Account* ..	Amounts which the Treasury officer or the auditor has not found it possible to take to any definite head of charge.	The head will cover only items which are clearly debts due recoverable either in cash or by deduction from personal allowances. The amount must be removed with the least delay possible by means of an adjustment entry if it is found impossible to obtain the necessary information within the month.
Cash recoveries ..	Entries under this head will appear only in the way of adjustment.	Debits under this head should be most rare.
Permanent advances ..	Advances made under the orders of Government to enable Local Fund officers to meet petty contingent charges which must be paid for at once.	The corresponding credit to which reference should be made must be traced. Entry must be supported by acknowledgment of officer to whom the advance is made.
Capital account of Loans to—	Repayments by instalment of Loans under the Loans Act.	Must be borne out by Accountant-General's advice fixing the amount of the instalment, including interest, which will be separately charged under that head.
Cheques payable or Local Fund Public Works cheques.	Amount paid away in the encashment of cheques issued against the Local Fund Engineer's drawing account.	This head will be very closely watched, and it will be one of the auditor's special duties to draw the attention of the President without delay to abnormal differences between the progressive debit and credit under this head where indicating delay in the submission of the Local Fund Public Works accounts.
Investment in Government securities.	Generally Endowment fund balances invested.	Only the value of the securities to be debited to this head. Other incidental charges, such as commission, &c., to be charged to the service heads. Investments to be made only under orders of Government.

* The employment of this head is ordinarily forbidden. If it should be considered absolutely necessary to employ it, the fact of its having been employed, and the reasons for its being employed, will be specially reported to the Inspector of Local Fund Accounts.

FORM NO. 1.

Account of Receipts and Disbursements of the $\frac{\textit{Taluk Board}}{\textit{District Board}}$ *for the Month of* 188 .

Number and amount of voucher.	Heads of Account.	Current month.		1st April to date, months.	Amount of estimate or grant.	Taluk Board.			Panchayats.			Remarks.
		Amount of detailed entries.	Total of minor head.	Amount of detailed entries.		Current.	Progressive.	Amount of estimate or grant.	Current.	Progressive.	Amount of estimate or grant.	

FORM NO. 1-*a*.

List of Payments made at *Treasury on account of* *Local Board*

during 188 .

Date.	Number of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.	Remarks.

FORM NO. 2.

Local Fund Consolidated Account of Receipts and Disbursements for 188 .

Heads of Account.	Current month.		1st April to date, months.	Amount of estimate or grant.	District Board.			Taluk Board,			Panchayats.			Remarks.
	Amount of detailed entries.	Total of minor head.	Amount of detailed entries.		Current.	Progressive.	Amount of estimate or grant.	Current.	Progressive.	Amount of estimate or grant.	Current.	Progressive.	Amount of estimate or grant.	

Form No. 3.

[To be printed on light paper, royal size.]

Detailed Statement of the Establishment of the *as it stood on 1st April* 188 .

Orders creating post.	Present Incumbent. Date of		Name of post.	Date of incumbent's birth (as near as possible).	Name of incumbent.	Pay of post.		Pay of present incumbent.
	Appointment to present post.	Promotion to present pay.				Minimum.	Maximum.	

Form No. 3-*a*.

Establishment.—Detailed Statement of New Names, Leave, &c.

New names of officers.	From what office and on what date transferred.	Names of officers which were in Form 3 of previous year, but are now omitted.	From what date ceased to be borne on the establishment, and why.	Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. [Note.—In cases of suspension, state whether the suspension period will count towards pension. Pension Code, 99.]

Form No. 4.

Statement of proposition for revision of establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.						Proposition.						Grounds of proposition.	Recommendations of the Local Board.
			Present scale.				Proposed scale.				Permanent.		Temporary.					
					Pay.				Pay.									
No.	Date.		No.	Designation.	Minimum.	Maximum.	No.	Designation.	Minimum.	Maximum.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.			
											Amount.	Amount.	Period.	Amount.	Period.	Amount.		

District Board.
Taluk

Form No. 5—(Establishment Bill).

Detail Bill of Permanent Establishment of the *for the Month* *of* 188 .

Name of section and of incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each section.	Fund deductions.

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.

Form No. 6.

Last Pay Certificate of *proceeding to*
of the
to join the appointment of
to officiate as
on duty

He has drawn pay as per month, and acting allowance as per month,
at the rate of Rs. at the rate of Rs.

less the deductions shown below up to the
be made over charge of the office of
on the noon of the

No recoveries } are to be made from the pay of this officer.

The recoveries noted below

Deductions.	Rs.	A.	P.

DETAILS OF RECOVERIES.

Nature of recovery.
Amount, Rs.
How to be recovered .. { In one sum. / ——— instalments.

Form No. 7—LEAVE STATEMENT.

Monthly Statement of Local Fund Servants drawing more than 10 *rupees per mensem in the Office of the* *absent on Leave, on Deputation or under Suspension, during the Month of*
188 .

Note.—Leave, &c., of Vaccinators whose pay is 10 rupees a month should be shown.

Name of absentee.		Pay of absentee (rate per mensem).		Leave granted.				Total of columns 9 and 13 for each absence.	Remarks.
		Maximum.	Minimum.	Actual.	Kind.	Amount.	Date of beginning of leave.	Date of return (to be filled in when he returns).	
1		2	3	4	5	6	7	8	

Leave allowance.		Name of every person acting by reason of the absence.	Actual substantive pay of acting officer.	Acting allowance, rate per mensem.	
Rate per mensem.	Amount for days of actual absence during current month.				
9	10	11	12	13	14

Form No. 8.—ESTABLISHMENT AUDIT REGISTER.

Fixed Establishment of the *for the four years commencing April* 1, 1885.

Sanction.	Section.	Pay of section.			Amount and date of payments for the month of												Remarks.
		Maximum.	Minimum.	Actual of 1st April.	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March.	
	1885-86.																
	1886-87.																
	1887-88.																
	1888-89.																

Form No. 9.

Periodical Increment Certificate.

Certified that the officers named below have been the permanent incumbents of the appointments indicated, and that, after deducting periods of suspension for misconduct and absences on leave without allowances, they are allowed the sanctioned periodical increments from the date cited, for approved service.

Name of permanent incumbent.	Appointment.		Rate of increment.		Date of last increment.	Date of present increment.	Suspended for misconduct.		Leave without allowance.	
	Maximum.	Minimum.	Annual.	Biennial.			From	To	From	To

Form No. 10.

Register of Local Fund Officers lent on Foreign Service.

I. To whom lent ..

II. Name of officer lent .. ..

III. Official designation.

IV. Monthly rate of gross salary ..

V. Number and date of Government Order .. ..

VI. Rate of monthly contribution—

(*a*) Leave and pensionary allowances under section 9 (*a*), Civil Pension Code ..

VII. When lent ..

VIII. Where recovered.

Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	Remarks.
1885.		1886.		1887.		1888.		
April		April		April		April		
May		May		May		May		
June		June		June		June		
July		July		July		July		
Aug.		Aug.		Aug.		Aug.		
Sept.		Sept.		Sept.		Sept.		
Oct.		Oct.		Oct.		Oct.		
Nov.		Nov.		Nov.		Nov.		
Dec.		Dec.		Dec.		Dec.		
1886.		1887.		1888.		1889.		
Jan.		Jan.		Jan.		Jan.		
Feb.		Feb.		Feb.		Feb.		
March		March		March		March		
Total.		Total.		Total.		Total.		
Total due.		Total due.		Total due.		Total due.		

IX. Realization of Contribution ..

Form No. 11.

Travelling Allowance Register of *and his Establishment* *Budget Grant Rs.*

Date of payment.	Number of voucher.	Names of officers.	Date and object of journey.	Officers.		Establishment.			Total.	Admission.		Remarks.
				Mileage.	Daily allowance.	Batta.	Mileage.	Railway fare.		Date.	Initials.	

TRAVELLING ALLOWANCE BILL—(Form No. 11-*a*).

District of	Travelling allowance of Ministerial Officers of the											Month of 188 .
Head of Service chargeable.	Head-quarters Station											*Voucher No. of List of Payments for* 188 .
Name.	Designation.	Rate of salary.	Date of journey.	Route		Purpose of journey.	Distance travelled		Days halted.	Rate of batta, Rate of mileage.	Amount.	Remarks.
				From	To		By rail, 2nd or 3rd class.	By road entitling to				
								Mileage.	Daily allowance.			

Form No. 12.

Local Boards.	Bill for contingent charges of	*Month of* 188 .
Head of Service.		*No. of voucher.* —
Nos. of sub-vouchers.	Description of charge and date of authority (where special sanction is necessary).	Amount.

Form No. 12-*a*.

Permanent Advance.

(To be submitted on first office day after 31st March.)

I hereby acknowledge that the amount of Rupees _____

the permanent advance of this Office _____ is due from and has to be accounted for by me.

Station _____

Dated the April 188 .

Signature _____

Designation.

Form No. 13.

Register of Contingent Charges of the Department of the District, 188 .

Date of payment.	To whom paid.	Sub-voucher or contingent bill.	Detailed Heads of Budget.																Unusual charges.		Total of each month's bill.	Date of admission with initials.	Remarks.
	Budget grant for each head.	No. of				Periodicals and Newspapers.	Hot-weather charges.	Postage stamps & bearing postage charges.	Telegrams.										Description.	Amount.			

Form No. 14.

Order sanctioning expenditure.				Note of Audit.				Remarks.
Issuing authority.	No.	Date.	Substance of order.	Amount sanctioned.	No. of voucher.	Month.	Amount.	Reference to objection, &c.
				RS. A. P.			RS. A. P.	

Form No. 15.

No. of voucher.	Date of payment.	To whom paid.	Description.	Amount paid.	Remarks.
				RS. A. P.	

Form No. 16—Objection Statement.

(Condensed).

Objection Statement showing the result of the Audit and Examination of the List of Payments and of the Local Boards Account of Treasury for 188 .

[N.B.—This statement must be returned within a week of its receipt, or the cause of any delay in doing so explained by docket.]

Date of receipt or payment.	No. of voucher.	Nature of receipt or payment.	Amounts placed under				Nature of error or objection.	Orders or remarks.	Explanation.
			Advances recoverable.	Suspense.		Awaiting clearance.	Service payments for recovery.			
				Receipt.	Charge.					

FORM No. 16-*a*.—Objection Slip.

NATURE OF OBJECTIONS.

1. Last pay certificate.
2. Certificate of date and hour of making over charge at
3. Do. do. do. do. of taking charge at
4. Countersigned detailed bill.
5. Vouchers for
6. Copy of sanction of
7. Leave statement or certificate prescribed.
8. Receipt stamp.
9. Certificate of disbursing officer.
10. Certificate of countersigning officer.
11. Budget provision.

Details of Retrenchment.

No. _____

Objection Statement for

TREASURY OFFICE,

Dated 188 .

To

THE PRESIDENT

The voucher noted below objected to for want of No. (*vide* margin), and Rs. must be recovered from next like bill.

Drawer of the bill.

Nature of charge.

No. and date of voucher.

Amount of voucher.

(Signed)

Treasury Officer.

Copy forwarded for information to who is requested to return this memo. with his explanation on the reverse if he has any to offer, or with the documents required.

President.

FORM No. 16-*a*.—Objection Slip.

NATURE OF OBJECTIONS.

1. Last pay certificate.
2. Certificate of date and hour of making over charge at
3. Do. do. do. do. of taking charge at
4. Countersigned detailed bill.
5. Vouchers for
6. Copy of sanction of
7. Leave statement or certificate prescribed.
8. Receipt stamp.
9. Certificate of disbursing officer.
10. Certificate of countersigning officer.
11. Budget provision.

Details of Retrenchment.

No. _____

Objection Statement for

TREASURY OFFICE,

Dated 188 .

To

THE PRESIDENT

The voucher noted below objected to for want of No. (*vide* margin), and Rs. must be recovered from next like bill.

Drawer of the bill.

Nature of charge.

No. and date of voucher.

Amount of voucher.

(Signed)

Treasury Officer.

Copy forwarded for information to who is requested to return this memo. with his explanation on the reverse if he has any to offer, or with the documents required.

President.

Officer's Explanation.	Final Orders.	Officer's Explanation.	Final Orders.
—	—	—	—
	Dated _____ *President.*		Dated _____ *President.*

FORM No. 17—Objection Book.

(Condensed form representing an open sheet of medium.)

Period of account.	No. of voucher or Date of receipt } under objection.	Nature of item.	Amount kept under: Advances recoverable.	Amount kept under: Suspense. Receipts.	Amount kept under: Suspense. Payments.	Amount kept under: Items adjusted, but awaiting final clearance.	Amount kept under: Service payments for recovery.	Amount kept under: Head of service charged.	Contingent bills finally admitted on first audit.	Name of objection.	Mode of adjustment. Month in which admitted, if finally passed. Months.	Mode of adjustment. Month in which admitted, if finally passed. Amount of each portion admitted.	Mode of adjustment. If disallowed, the account in which item is credited, or the number of the voucher from which it is recovered. Date of credit or number of voucher.	Mode of adjustment. If disallowed, the account in which item is credited, or the number of the voucher from which it is recovered. Amount.

I certify that I have compared the entries of addition and deduction under Advances Recoverable and Suspense Account in this form with those in the Treasury Account and that they agree.

Treasury Officer.

FORM No. 18—Adjustment Register.

(Condensed form representing a medium page.)

Register of Adjustments.

Month of adjustment.	Number of voucher or date of recovery or of recredit.	Original		Amount adjusted under					How adjusted.	Initials of Treasury Deputy Collector.
		Period of account.	Number of voucher or date of receipt.	Advances recoverable.	Suspense.		Items adjusted, but awaiting final clearance.	Cash recoveries of service payments.		
					Credits.	Debits.				
									a. Recovered in cash by Collector. *b.* Deducted from bill. *c.* By transfer entry No. *d.* Refunded to. *e.* Admitted on detailed bill. *f.* Admiited on stamped voucher. *g.* Admitted on completed voucher. *h.* Admitted on explanation in objection statement. *i.* Admitted, *vide* Collector's No. dated	

FORM No. 19—Abstract of Objections.

(Representing an open sheet of demy.)

Abstract of Objections of *District for the month of* 188 -8 .

Month of objection.	Amount objected to.	Adjusted in April.	Adjusted in May.									Adjusted in March.	Total adjusted.	Balance outstanding.

NOTE.—The details of this amount should be given here under the several Objection book heads "Items adjusted but awaiting clearance, &c.," an asterisk being inserted against the total in the last column.

Govt. of {1887} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., &c., 29th June 1887,
Nos. 1231, 1232 L.

B.P. 2055 W.D. 1-8-87

JUNE.

Local Fund Public Works Account and Audit Rules.

Issuing, with certain modifications, the draft — published in G.O., 4th November 1885, No. 986 L.F., and stating that the vernacular translations thereof need not be published in the District Gazettes.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—again the following paper:—

G.O., dated 4th November 1885, No. 986, F., Financial.

Abstract.—Directing the publication in the F St. George and District Gazettes of the draft Local Fund Public Works and Account and udit Rules framed under section 144 of the Local Boards Act, and stating that any objection suggestion which may be made in respect of those rules will be considered on or after the 15th ecember 1885.

Read—also the following papers:—

From M.R.Ry. Timma Reddiar, late Local Fun ard Member, dated 2nd Dec. 1885.
„ „ S. C. Arumugam, Tinnevelly, ated 9th Dec. 1885.
„ the President, District Board, Nellore „ 10th „ „ No. 1430.
„ „ „ „ South Can „ 24th „ „ „ 1426.
„ „ „ „ Bellary „ 26th Jan. 1886, „ 994.
„ „ „ „ Tanjore „ 3rd Mar. „ „ 27.
„ „ „ „ Trichinopo „ 29th „ „ „ 411.
„ „ „ „ South Arco „ 29th April 1887 „ 19.
From the Accountant-General, dated 26th Nove 1886, No. 134—L.F.D.
„ „ „ 21st Janu 1887, „ 161—L.F.D.
„ „ „ 15th Apri „ „ 36—J.C.

Order—dated 29th June 1887, No. 1231 L., l and Municipal.

The draft Local Fund Public Works Ac and Audit Rules, published for information in G.O., 4th November 1885, N L.F., having been revised and modified in accordance with the suggestions o Accountant-General and others, are now issued below for the guidance of all l Boards and officers concerned. Most of them are purely technical and intended ie guidance of persons acquainted with English, and as it is therefore unnecessary ve them the force of law, verna- cular translations need not be published in the ct Gazettes. A few of the more important sections will, however, be published nformation under section 145 of the Local Boards Act, with a view to their ever ssue as rules having the force of law under sections 144 and 147. Pending their in this form, they will, like the rest of the codes of which they form part, be ob as departmental instructions.

(True Extrac

H. E. STOKES,
Ag. Chief Secretary.

To all Presidents of District Boards.
„ the Accountant-General.
„ the Public Works Department.
„ the Revenue Department.
„ the Board of Revenue.

Endorsement—dated 29th June 1887, No. 1232 al and Municipal.

Copy forwarded to the Government of Indi e Department, with reference to letter in that department, No. 1—43, dated 20 l 1887.

H. E. STOKES,
Ag. Chief Secretary.

Exd. A. Raitt.

LOCAL FUND PUBLIC WORKS RULES.

UNDER ACT V OF 1884.

I.—RESPONSIBILITIES AND DUTIES OF MEMBERS OF LOCAL FUND ENGINEERING ESTABLISHMENTS.

1. [278]* The Engineer will be in immediate charge of all the Local Fund Public Works of a district, except those entrusted for execution to miscellaneous agencies.

Area of Charge.

2. The Engineer will be appointed by the President of the District Board subject to the sanction of Government and will be completely under his orders.

His relation to the President.

NOTES.—1. Wherever the term "Engineer" is employed, District Board's Engineer should be understood.

2. Wherever the words "Local Board" are not added, the term "President" should be understood to mean President of the District Board.

3. In matters involving the sanction of Government the President alone will take action.

To Government.

4. [292] The Engineer is responsible for the accuracy and completeness of all drawings and estimates submitted by him. They will therefore be attested by his signature.

Drawings and estimates.

5. [293] It is his duty to pay strict attention to the economical application of all labor and materials, so as to keep expenditure on works within the sanctioned estimates.

Economy.

6. [296] He is strictly prohibited from commencing the construction of any work without proper authority; also from continuing a work without sanction to a revised estimate, if the original estimate is likely to be exceeded—see rule 66; and he will be held personally responsible for all unauthorised expenditure. (See also rule 69).

Unauthorised expenditure.

7. [309] He will take the necessary steps for obtaining funds for the works under his control and will submit his accounts completely and punctually to the President. (See rule 171 below).

Funds.

8. [308] Immediately on a work being finished, he will submit a completion report [*Forms* 29 and 29 (*a*)] to the President. Completion reports need not be submitted for maintenance works. For such works it will be sufficient if the Engineer certifies on the work voucher for March that the allotment has been properly utilised.

Completion report.

9. The Engineer will keep a journal, in which when on tour the distances travelled, the places visited, the nature of the work performed, and the purpose of the journey, will be noted for submission to the President in support of his travelling allowance bill.

Journal.

10. [305 and 315] He is responsible for the exact performance of all duties connected with the works under his charge; and he is further responsible for the good quality of all work done under his orders.

Supervision.

11. [316] His inspection of the work of his subordinates will include an examination of their original accounts, of the cash balances in their hands, and a check of the measurements taken by them; including those of sub-divisional officers, whether Assistant Engineers or Supervisors. Any serious irregularities observed at the time of inspection should immediately be brought to the President's notice for orders.

The work of his subordinate.

12. By the term "Subordinate" is meant any member of a Local Fund Engineering establishment under the orders of the Engineer and in charge of a work or works.

13. A district will ordinarily be divided for executive purposes into ranges, each in charge of an Overseer directly responsible to the Engineer.

Division of district.

* The figures in brackets are the numbers of corresponding rules in the Public Works Code.

14. For the convenient execution and supervision of works, sub-divisions may be formed with the sanction of Government: but disbursements shall, as far as possible, be made by the Engineer himself, either by cheques or by payment from his cash chest.

Sub-divisions.

15. A sub-division will be in charge either of an Assistant Engineer or a Supervisor; and Assistant Engineers and Supervisors will always be in definite charge of duly authorised sub-divisions in the absence of special orders to the contrary.

Formation of Sub-divisions.

16. The powers of sub-divisional officers will, as regards check measurement, be regarded as final, for purposes of payment.

Sub-divisional officers.

17. [334] Overseers are not to be employed as clerks or draftsmen in the offices of Engineers except temporarily in urgent cases to be specially reported and sanctioned. They may, however, be employed by Engineers in the preparation or copying of drawings or documents connected with their own works.

Not to be employed as clerks.

18. [335] When in charge of a work, the subordinate will keep muster rolls of artificers and laborers and accounts of the cost of labor and materials used. As regards the manner in which these accounts should be maintained, see rules 172 to 180 below, and notes on reverse of Form 15.

Records to be kept by subordinate.

19. [317] The Engineer should inspect each sub-divisional office under his charge at least once every half year; the inspections being more frequent where laxity is thought to exist.

Inspection of sub-divisional offices.

20. In the absence of special orders to the contrary, Engineers will, for purposes of travelling allowance, be regarded as holding the rank of Assistant Engineers in the Public Works Department.

Travelling Allowance.

21. Nothing in excess of the allowances admissible in analogous cases under the provisions of the Civil Leave, Acting and Travelling Allowance Codes, may be paid to members of Local Fund Engineering establishments.

II.—DESIGNS AND ESTIMATES.

22. [908] The operations of the department will be divided primarily into the two classes "Original works" and "Repairs," the latter head comprising special and ordinary repairs.

Two classes of works.

23. [909] The class "Original works" will include all new constructions, whether of entirely new works or of additions and alterations to existing works. Also all repairs to newly-purchased or previously abandoned buildings required for bringing them into use; and all repairs to buildings generally which exceed one-fourth of the value shown on the books. When one description of work is substituted for another, as a tiled roof for a thatched one, such work is to be classed under the heading "Original works," and not under that of "Repairs."

Original works.

24. [911 & 967] Repairs will include all repair operations, other than those specified in the last rule, required to maintain in proper condition works of whatever kind. The term "Special repairs" will be applied to repairs the necessity for which does not recur at more or less regular periods, being due to exceptional circumstances, sometimes of an emergent character, of which the President of the Local Board must be the judge. It should be noted, however, that important renewals appertaining to maintenance of roads will be dealt with precisely in the same manner as special repairs.

Repairs.

25. [912] No proposal for the execution of any original work or special repair can be entertained unless it be accompanied by a properly detailed estimate; and, where necessary for the proper execution of the work, by properly prepared drawings, showing fully the work proposed.

Detailed estimates and drawings necessary.

Designs.

26. [913] In the case of all works of importance, the Engineer shall submit his rough design on section paper or otherwise for approval before proceeding to prepare his detailed drawings and estimates.

Previous rough design.

27. [914] Excepting where plans are of considerable importance, outlining in hard pencil and tinting (where necessary to show the character of the material) should suffice. For important designs, tracings on cloth should be adopted. A site plan is essential, but any existing map with the site marked in pencil would suffice, and would be returned with the necessary orders.

Mode of tracing.

28. [938] The following measures are prescribed for general use by Local Fund Engineering establishments:—

Measures.

Angles.—The sexagesimal system of angular measurements, in which 1 revolution = 4 right angles = 360°; each degree being divided into 60 minutes, and each minute into 60 seconds. Seconds will be divided decimally.

Length.—The English foot. As a general rule, the foot, will be divided decimally. Duodecimal divisions, *i.e.*, inches, may however be used if absolutely necessary. For long distances the ordinary English mile = 5,280 feet. (The yard is never to be used).

Area.—The square foot, divided as a general rule decimally, one hundred square feet being termed one 'square.'

For land the English acre (43,563 square feet) and decimals; or for small areas, square feet.

Capacity of solidity.—The cubic foot, divided as a general rule decimally.

Weight.—The English pound avoirdupois decimally divided. For large weights, the English ton = 2,240 lbs.

Value.—All rates are to be quoted in rupees, annas and pies.

Velocity.—Feet per second.

Heaviness.—Pounds avoirdupois per cubic foot.

Angular velocity.—Revolutions per second.

Intensity of pressure.—Pounds avoirdupois per square foot.

Work.—Foot-pounds.

Power.—Foot-pounds per second, or horse-power of 33,000 foot-pounds per minute.

Heat.—Pounds avoirdupois of water raised one degree Fahrenheit.

Water discharges.—Cubic feet for second.

29. [939] The following units of work are prescribed:—

Units of work.

Earthwork	Per 1,000 cubic feet.
Brickwork, Concrete, Pisé work, Road metalling, Rubble masonry	Per 100 cubic feet.
Ashlar stonework, Woodwork	The cubic foot.
Painting, Pitching, Plastering, Flooring, Roofing, Turfing	The 'square' of 100 square feet.
Doors and windows	The square foot.
Small metal work	The lb. avoirdupois.
Iron work, wrought or cast	The ton.
Land	The acre.
Buildings of all descriptions	Per square (100 sq. feet measured on plan over all, including verandahs, also per 1,000 cubic feet including verandahs classified as:— (*a*) Permanent, semi-permanent, or temporary, (*b*) Plain, ornamental, &c., and (*c*) Single storied, double storied, &c.

30. [941] Every drawing submitted with an estimate should have a clear title, which should be repeated in an abbreviated form on the back on two opposite corners, so as to show outside whatever way the paper be rolled up. The signature of every officer through whose hands the design passes should be affixed.

Title to drawings.

31. [941 & 942] A scale must be laid down on every drawing, and the principal dimensions marked in figures. The following scales are prescribed for use in the department :—

Scales.

$\frac{1}{10}$, $\frac{1}{20}$, $\frac{1}{30}$, $\frac{1}{40}$, $\frac{1}{60}$, and $\frac{1}{80}$ decimal scales,

That is—

For enlarged details; $\frac{1}{2}$ to $\frac{1}{40}$ the actual size.
For plan; $\frac{1}{100}$, $\frac{1}{200}$, $\frac{1}{300}$, $\frac{1}{400}$, $\frac{1}{600}$, $\frac{1}{800}$ or $\frac{1}{1000}$ the actual size.
For surveys; $\frac{1}{2000}$ to $\frac{1}{50000}$ the actual size, or 4 to 16 inches to the mile.
For Index maps; $\frac{1}{50000}$ to $\frac{1}{1000000}$ the actual size, or $\frac{1}{2}$ to 1 inch to the mile.

Note.—Where existing maps or plans on such scales differing from the above can be made use of, it is not necessary to alter them.

For sections; the horizontal scale to be that of the corresponding survey or plan.
The vertical scale will vary according to circumstances for longitudinal sections of canals, roads, &c.; it should be from 20 to 100 times the horizontal scale, but as a general rule never less than $\frac{1}{200}$ the actual size.

Colors.

32. [943] Colors to be used on drawings—

Maps.

Water (tanks and rivers)	Indigo.
Trunk or main roads	Lake.
Fair weather do.	Burnt sienna.
Rail roads (completed)	Thick black line.
Do. (incomplete or projected) ...	Do. dotted do.
Drainages, main	Thick dark green line.
Do. branch or minor	Thin do. do.
Canals or main channels	Thick cobalt line.
Distributaries	Thin do do.
Brick or masonry houses	Lake.
Mud houses	Burnt umber.
Tanks other than Government as in group maps.	Raw sienna.

Plans and Sections of works.

Dry rubble or rough stone as in aprons, revetments, &c.	Light Payne's grey dotted with Indian ink.
Rubble masonry	Light shade ditto dotted with lake.
Stone work (Ashlar masonry)	Light Payne's grey.
Brick work in mortar	Lake.
Brick in mud	Light red.
Unburnt brick in mud	Light Indian ink.
Earthwork, natural	Burnt umber.
Do. artificial	Light burnt umber and Indian ink.
Proposed additions to buildings in plan ...	Gambouge.
Iron work (wrought)	Prussian blue.
Do. (cast)	Indigo.
Wood work	Yellow ochre.
Elevations	As nearly as possible the natural colors, all retired portions being slightly tinted with Indian ink.

33. [944] A meridian line must be drawn on every general plan or map, and, where streams are represented, arrows should show the direction of the current.

Maps.

34. [946] The preparation of large unwieldy drawings must be avoided as much as possible. As a general rule, the paper on which plans are drawn should not exceed 30 inches by 22.

35. [948] District, taluk, and village maps should be made use of, when practicable, for illustration of reports of projects, for land plans, site plans, group maps, &c.

36. [866] Maps, on a scale of 4 inches to the mile, will greatly facilitate the work of drawing up projects.

37. [868] All levels shown on these maps will be reduced to sea level, and all bench-marks illustrated by marginal diagrams.

Estimates.

38. [918] The papers to be submitted with the project for a work will consist of a *report*, *a specification* and a *detailed statement of measurements and quantities*; with an *abstract* showing the total estimated cost of each item. These documents together form what is called "the estimate," in the sense of these rules. In the case of a project consisting of several works, the report may be a single document for all the works, and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together: see also rules 48 and 49.

What constitutes an estimate.

In the case of ordinary repairs only rough forecast or working estimates need ordinarily be submitted for such scrutiny and orders as the Local Board may consider necessary; where however the year's operations involve renewals of any importance, regular estimates should be submitted to the Local Board for sanction.

Expenditure on the maintenance of roads would ordinarily fall under some one or more of the following heads, viz.:—

(1) Collection of metal.
(2) Spreading and consolidation of metal.
(3) Clearing side-drains and channels.
(4) Repairs of petty bridges and tunnels.
(5) Petty repairs.

Items (1) and (2) will as a rule be specified in the estimate only in the case of important renewals. When important renewals are not needed and the work consists of ordinary patch-work and the filling in of hollows, the cost of materials should be estimated for under the head "petty repairs."

Note.—The term metal as used in this and other rules should be understood to include "gravel," "jelly," and the like. The operation in connection with each kind of metal should be separately provided for in estimates.

39. [920] To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed shall be kept up in each district; and it will be the duty of the Inspector of Local Fund Accounts to see that schedules of the rates at which work is actually being carried out are invariably recorded in a complete and satisfactory manner.

Schedule of rates.

40. [921] Estimates will be framed in strict accordance with the following L.F.P.W. forms:—

Forms for estimates.

	L.F.P.W. Form No.
(1) Wrapper or outer sheet	42
(2) Detail measurements	43
(3) Calculation sheet of sectional areas	44
(4) Abstract	45
(5) Abstract—(for grouping works of same description)	46
(6) Abstract—General (to be employed when there are many parts or sub-divisions of a work)	47
(7) Abstract—Classified	48
(8) Comparative statement (to accompany revised estimates)	49
(9) Abstract—Periodical repairs	50
(10) Collection and consolidation of road metal	51

(1) *The Report.*

41. [923] After the list of references will follow the report, giving a brief abstract of the correspondence that has passed with reference to the project; stating in clear terms the object to be gained by the execution of the work estimated for, the reasons for the adoption of the estimated project or design in preference to others, and any peculiarities which require elucidation. The time within which the work may be expected to be completed must also be mentioned. Where the project is of an important nature, involving scientific points or other considerations of special character, the report must also contain a complete account of the basis on which every part of it has been framed; the various considerations that have guided the designer in questions of engineering details, economy of construction, utility or practical working of the project when carried out; and the method in which it is proposed to execute any portion of the work involving unusual difficulties of construction. Any local considerations which may affect the project, and particularly any circumstances affecting the rates, must also be fully entered into.

Report to accompany estimate.

42. [924] An estimate for the reconstruction of a masonry work owing to failure of the old work, must be accompanied either by a plan of the old work or by such a description of it as will, with full information regarding the cause of failure, enable a judgment to be formed of the suitability of the new design.

Reconstruction of masonry work.

(2) *The Specification.*

43. [927] The report will be followed by the specification, which must show fully and clearly, but as briefly as possible, the details of the work, how each portion is to be done, and what materials are to be used.

Specification.

44. [928] Standard specifications of each kind of artificers' work commonly executed should be maintained in all districts. Those of the Public Works department should be everywhere available for use by the members of Local Fund Engineering establishments.

Standard specification.

45. [929] A general specification, describing clearly the nature of construction of the various parts of the building or other work, will usually be necessary in addition to the standard specifications, which will be referred to, where necessary.

General specification.

46. [930] In sending up projects for the sanction of higher authority, reference to the number of standard specifications will shorten the labor of all superior officers. But for the guidance of subordinates, contractors and others who, having to execute the work, may possibly not have the standard specifications to refer to, the provisions of the latter must in all cases be given in detail. This may readily be done, if the specifications be written on half-margin, the details taken from the standard specifications being copied on the margin as occasion requires.

Reference to standard specification necessary.

(3) *Statement of detailed Measurements and Quantities.*

47. [931] The statement of detailed measurements following the specification will include the measurements of land (approximate or detailed, as the case may be,) for which compensation will have to be paid, the area of each description (wet, dry, garden, waste, &c.,) being separately shown.

Statement of detailed measurements.

(4) *Abstract of the Estimate.*

48. [932] The abstract of the estimate will show the total cost (in rupees only) of each kind of work; the only exception to this rule being the case of miscellaneous petty works, which may be entered in the abstract without measurements, the estimated cost being alone given. Where there are many parts or sub-divisions of a work, there must be a general abstract (Form No. 47) giving all minor abstracts in succession, concluding with a total column of quantity and cost under each sub-head—see also rule 38.

Abstract of the estimate.

49. [933] The abstract of the estimate should be framed to show merely the quantity and cost of each completed item of artificers' work, *e.g.*, brick-work. Where stock materials are to be used, a note should be added at the foot of the abstract, showing the value of the stock materials as distinct from the further expenditure required.

To show quantities and cost.

50. [934] The rates also should generally agree with the schedule rates; but where, from any cause, these are not considered sufficient, or in excess, a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at. The same rule will hold good with regard to any rate differing from those formerly in force in the district, when no standard schedule exists, or when any work of a description not previously executed in the district is estimated for.

Rates to be according to schedule.

51. [934] If the rates required are higher than have hitherto sufficed, it will be necessary to furnish detailed data in support of the rates proposed. If the higher rates are due to the high price of stock, this must not only be stated, but a similar detail given proving it, and these higher rates will then be sanctioned, the increase being nominal only.

Information required in case of higher rates.

52. [935] The rates of the various descriptions of work are intended to cover all charges usual to, or necessary for, the execution of the work, including the salaries of all artificers, &c., specially employed on the particular description of work, who, whether paid by the day or month, ceased to be employed on the completion or cessation of the work. No person drawing more than Rs. 25 per mensem is to be charged to rates without the concurrence of the President of the Local Board, or more than Rs. 100 per mensem without the sanction of Government. All persons employed *for general purposes* in connection with the work such as maistries will be charged to the sub-head "Petty Supervision" or to the sub-head "Establishment" in the case of considerable projects. Whatever be the *mode* of payment, the pay of a maistry will in no case be allowed to exceed Rs. 25 per mensem, without the special sanction of Government.

What charges the rates are intended to cover.

53. [936] In addition to the usual charge of 5 per cent. for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in the estimate. In the case of large works, the amount provided for contingencies must not be looked upon as available for expenditure except under the special sanction of the President of the Local Board.

Incidental expenses to be provided for.

54. [937] Estimates for works on which it is expected that free labor will be employed, will provide for the full market value of the work to be done; but a note of the reduction to be affected thereby should be made at the foot of the abstract of the estimate. In the case of works carried out wholly or in part from contributions made on account of construction or maintenance, whether in money or labor, the abstract estimates should note the nature and amount of such contribution.

Works executed by free labor.

55. [1012] Every estimate for a new road shall give the rate *per mile* of each kind of work, as earth-work, metalling, bridges, compensation for land, &c.

56. [998] Projects for the construction of new roads must be accompanied by the following plans:—

Projects for the construction of roads.

(1) An index map.
(2) A detailed survey and longitudinal section.
(3) Sheets of transverse sections.
(4) Drawings of all the masonry, iron or timber works in the order in which they occur in the line.

Maintenance of Roads and Buildings.

57. [963] An estimate for repairs will include the whole expenditure requisite for the proper maintenance throughout the year of the work concerned. In the event of any additional expenditure being needed for the maintenance of such during the year, beyond what has been provided for, the outlay should be met by a supplemental estimate.

Estimates for repairs.

58. The Engineer will keep a register of all buildings under his immediate charge, with a view to their periodical inspection and, when necessary, repair.

Register of buildings.

59. [1025] In the maintenance of metalled roads, it should be the endeavour to spread the periodical renewals of metal over a series of years, according to the period which the surface is found to last; that equal portions may, as far as possible, be renewed every year.

Metalled roads.

60. [1027] Unless the metal, whether obtained by purchase or by contract, is delivered on the road, the estimate should show the proposed cost divided under "Cost of collection" and "Carriage." See L.F.P.W. Form No. 51.

Disposal of Sanctioned Estimates.

61. [950] Estimates, after being sanctioned by proper authority, will be numbered, entered in the district register of estimates and then returned to the Engineer for record in his office; a copy of sanctioned abstracts being sent to the Treasury Deputy Collector in the case of all new works and repairs including important renewals (see rule 38) estimated to exceed Rs. 1,000 in cost, and in the case of all new supplies of tools and plant irrespective of the amount of the estimate.

Estimates how to be dealt with.

62. [951] The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide; and accordingly any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project, or not fairly contingent on its actual execution.

Expenditure to be restricted to objects provided for.

63. [1912] When in the execution of works any trifling deviations from sanctioned estimates and specifications are found necessary, such deviations should be reported to the Local Board for sanction in Form 20. This arrangement does not prevent Engineers from executing works in anticipation of sanction in cases of urgent necessity. All other deviations should receive the same sanction as the original plan or project.

64. [294] The Engineer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the President of the Local Board any such probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Engineer is bound to report the fact forthwith to the President of the Local Board describing the nature and cause of the probable excess and asking for orders.

Supplemental and Revised Estimates.

65. [952] Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the works as first sanctioned, must be covered by a supplemental estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required, including the supplementary amount.

Supplemental estimates.

66. [953] A revised estimate must also be submitted when any of the rates are found so far insufficient as to cause an excess over the original sanction; or generally when this is likely to be exceeded from any cause whatever, except as mentioned in the preceding rule.

Revised estimates.

67. [954] When a revised estimate is submitted, it must be accompanied by a comparative statement (Form No. 49). It is the Engineer's duty to watch carefully for the necessity of a revised estimate arising, and he is responsible for reporting to the President of the Local Board, all excesses in rates or in quantities of work, which are likely to cause the estimate to be exceeded.

To be accompanied by comparative statement.

68. [955] A revised estimate should not be sent in when it is too late for it to be sanctioned before the work is finished.

III.—EXECUTION OF WORK.

69. [1250] An order to prepare an estimate is no authority for execution, and no work shall be commenced, or expenditure otherwise incurred, till sanction to it has been accorded, appropriation of funds made, and orders for its commencement issued, by competent authority. In the case of emergent works, it may be necessary that the works should be commenced in anticipation of sanction. In the case of such works, it will suffice if the estimates are submitted without delay and sanction obtained at the earliest possible date.

Commencement of work.

70. [1377] Engineers will be responsible for the timely application for funds.

Application for funds.

71. [1260 & 1262] Every executive member of a Local Fund Engineering establishment will, in addition to the Measurement Book, keep a Note Book in which will be entered daily any particulars with reference to the works in progress which may call for remark. It will be considered an official record, to be produced whenever called for by proper authority. It should therefore be neatly and systematically kept and indexed.

Note book.

72. [1272] No work shall be commenced on land which has not been duly made over to the Local Board.

Acquisition of land.

73. [1274] When land is required for the purposes of Local Fund public works, the Engineer should, in the first instance, furnish the President, as being in his Government capacity the chief revenue officer of the district, with land plans and schedules of the whole of the land required, and obtain from him the fullest possible information as to the probable cost of the land. Upon the information thus obtained, provision should be made in the estimate of the work under the sub-head "Land Compensation."

74. When lands are required for excavating gravel or metal needed for road repair, the charge thereof should be met from the maintenance grants of the respective roads.

75. Payments for land compensation will be made by the Engineer by cheque on receipt of the President's formal sanction. The transaction will thus be included in the Engineer's accounts.

Compensation for land taken up.

76. Work is carried out either by contract or by departmental agency. The following are the rules to be observed in either case.

Agencies for carrying out work.

CONTRACTS.

77. The President of a Local Board may by a general order empower the Engineer to enter into contracts, the value or amount of which does not exceed Rs. 400, on behalf of the Board, without previous reference to him. Contracts, the amount of which exceeds Rs. 400, but does not exceed Rs. 1,000, may be entered into by the Engineer with the sanction of the President. Contracts of which the amount exceeds Rs. 1,000 should be entered into by the President himself on behalf of the Board.

By whom to be arranged.

78. [1356] In the case of schedule contracts the schedule of rates of the district, or, if this is not possible, of estimated rates of each of the kinds of work required, should be attached to the specification, and the tenders made at certain rates for the items of each schedule.

Schedule contracts.

Or the parties tendering may be required to tender at one rate fixed at a percentage above or below the prices in the schedules, without specifying a rate on each item. Specimens of tenders of these two kinds are given in L. F. Forms Nos. 52 and 53, respectively.

79. [1355] In cases where tenders are invited, the notice should in all cases state—(1) Where and when the contract documents can be seen. (2) When and where tenders are to be submitted, and will be opened. (3) The amount of earnest money to accompany the tender, and the amount and nature of security deposit required in the case of the accepted tender. (4) With whom, or what authority the acceptance of the tender will rest.

Invitation of tenders.

NOTE.—Authority should always be reserved to reject any or all of the tenders so received.

80. [1360] As a rule, no tender should be received unless accompanied by earnest money to the extent notified in the invitation.

Earnest money.

81. [1364] Security should, in all cases, be taken for the due fulfilment of contract, and this will usually be in the shape of a deduction of 10 per cent. from the monthly payments to be made on account of work done. (*See also Rule* 92).

Security.

82. [1366] The employment of contractors for any work in no way relieves the Engineer as to the manner and time in which the work is done.

Responsibility of Engineer for contract work.

83. [1367] Every subordinate in charge of a work on contract should furnish to the Engineer, at the beginning of each month, an accurate statement of the measurements and calculation of the quantities of work done during the previous month, together with a return of all the materials at site on the last day of the month. He should not be relieved of his charge until after a careful inspection by his superior, or except under the certificate granted by the relieving officer.

Duties of subordinates in regard to contract work.

84. [1367] It is the duty of the subordinate in charge to bring to the Engineer's notice any dilatoriness, bad work, or other failure on the part of the Contractor to fulfil the terms of the contract.

Engineers and subordinates must be under no obligation to contractors.

85. [1369] Local Fund Public Works employés of every grade are strictly prohibited from borrowing from, or being indebted to, or under substantial obligation to a Local Fund contractor, or any person who has tendered for a contract.

Payments to contractors.

86. [1370] Payments for work done, or materials delivered, should be made, as a rule, monthly on a Certificate (Form 17) showing the quantities and value of work executed; the quantities entered being duly attested by the subordinate in charge.

By cheque.

87. [1371] Payments to contractors should be made by cheques drawn by the Engineer, and a condition to this effect should be inserted in the contract agreement.

88. [1371] The practice of making cheques to contractors and others payable through subordinates and carrying the entries through the Cash-book of the latter as if the money had actually passed through their hands is prohibited. The payment of the cheque should appear only in the Cash Account of the officer who draws it.

89. [1371] In any case when there would be a difficulty in obtaining receipts, the cheques may be sent for delivery through a sub-divisional officer for the purpose of obtaining the requisite receipt and forwarding it to the Engineer.

90. [1817] Every payment to a contractor should be on account of some particular work. The practice of making payments *on general account* to a contractor is prohibited.

Contract certificate.

91. [1818] Whenever a payment is made to a contractor, *the whole quantity executed up to date* of the work on account of which the payment is made is always to be recorded in L. F. P. W. Form No. 17. It should be prepared in duplicate and supported by detailed measurement lists. The original should be given to the contractor to be presented to the Engineer for payment, and the duplicate forwarded by the executive subordinate or sub-divisional officer direct to the Engineer for record as an advice of work done up to that date. The executive officer's sole record of the work done shall be his measurement book. Measurement sheets should be retained by the Engineer for purposes of check measurement on tour.

Deduction pending final measurement.

92. [1364 & 1370] Pending final measurement of work done, a deduction of not less than 10 per cent. should be made from all claims; the amount thus remaining due being payable only on a bill for the whole amount earned, to be submitted on completion of work (*See Rule* 81).

93. Where a work has been check-measured before payment, the fact should be noted in the space provided for the purpose in Form 17. It will be for the President of the District Board to determine in what case works will need to be check-measured by the Engineer or other measuring officer.

Unmeasured work.

94. Payments for unmeasured work are prohibited.

Measurement of work.

95. [1824] All work done by contract should be measured at least once a month (see Rule 83).

In the case of small works, however, the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the work once and for all on its completion.

96. The above rules will not prevent an Engineer from measuring up work and paying for it as frequently as he may desire. On the contrary every effort should be made, by prompt settlement with contractors, to obviate the necessity for making advances beyond the value of the work done. It should be borne in mind that neglect by the executive officer to measure and check the measurements of work done at the

proper time will entail personal responsibility for claims which cannot be supported by proper vouchers and that interest may be awarded at the expense of the officers concerned to contractors, whose claims are improperly and unnecessarily left unsettled.

Contractors' ledger.

97. [1868] The accounts relating to contracts are to be kept as personal accounts, and a separate folio should be opened in the Contractors' Ledger (Form No. 19) for each contractor. The account should embrace all transactions with him, whether relating to one or several works, or to materials purchased from him. The ledger should show the number and amount of each passed bill and certificate, briefly naming the work and the number and amount of each cheque, and the balance should be detailed so as to show how much of it is due to or from the contractor on account of *each work* not settled up in full; but it is unnecessary to enter further details. The value of materials made over to a contractor should be debited to his account, and a receipt for the value thereof taken from him in support of the debit. The contractor should acknowledge the correctness of his account by signing the ledger at convenient intervals when he happens to be at the Engineer's office. An extract from the contractors' ledger should invariably be submitted with the monthly accounts.

98. [1828] The accounts of contractors should be closed without delay on the completion of the contract.

99. [1864] The system of accounts in force provides that all acknowledged liabilities, both for work done and for materials supplied, should be shown in the Engineer's books; and it is very important that this should be duly attended to. There is a tendency to show in the books only amounts paid, and to exclude liabilities by delaying to give certificates for the full quantity of work done, or supplies received, which often leads to disputes with contractors, and difficulties in the event of work being stopped. It is not, however, intended that any work done should be shown in the account till duly certified to; but no undue delay should occur in certifying to work done (See Rule 96).

100. The practice of reimbursing to contractors the amounts paid by them on account of tolls otherwise than through rates is strictly prohibited.

Daily Labor.

Nominal roll.

101. [1748] When work is done by daily labor, the basis of the account will be the Nominal Muster Roll (Form 15) which will, as a rule, be kept separately for each gang of laborers, for ten days or a month, as may be found most convenient. In regard to the manner in which this account should be drawn up, see rules on reverse of the form.

Ten-day report.

102. [1752] The Nominal Roll will, in the case of original works and special repairs, work up to the daily or ten-day or other periodical report (Form 16); in the case of maintenance works, to the Work Abstract Form 21 (*a*).

Maintenance of roads.

103. In the case of maintenance works only a monthly statement—Work Abstract Form 21 (*a*)—will be submitted.

Measurement books.

104. All measurements of works done, *whether by means of daily labor or by contract*, will be recorded in the Measurement Book (Form 28), which is the basis of all accounts of quantities, whether of work done, or of materials received or issued. From the measurement book all quantities should be clearly traceable into the accounts. Separate measurement books may be kept for individual works when thought necessary by the Engineer.

To be checked by the Engineer.

105. [1756] Measurement books must be looked upon as most important records; they should be carefully checked by the Engineer, and their eventual return to his office should be insisted on. He should make it a special duty to see that his executive subordinates are never without measurement books, and that they are carefully kept and measurements properly recorded, and that they are complete records of each kind of work done, or materials supplied for which contract certificates have been granted. All pencil

entries in measurement books should be inked in with as little delay as possible, and no erasures should be made; alterations should be made by scoring out the erroneous entry, and substituting the correct one in red ink, under the initials of the officer concerned. The books maintained by each executive subordinate should be consecutively numbered and form a distinct series.

IV.—CASH.

106. The term "Cash" as here used includes Specie, Currency Notes, and Cheques payable on demand. Government Securities are not to be treated as cash. Only Specie and Currency Notes constitute "*actual* cash."

Defined.

Letters of Credit.

107. [1578] The Engineer will be placed in funds monthly by means of a Letter of Credit (Form 4) granted in his favor by the President of the Local Board upon the Treasury officer. The balance of a Letter of Credit does not lapse at the close of each month or of the official year.

Supply of funds to Engineer.

108. [1580] His application for funds (Form 3) should be submitted to the President of the Local Board on or before the 15th of each month, for the month immediately ensuing; and the Letter of Credit should be issued in such time as to reach the Treasury officer on the 22nd of the same month at latest.

Applications for funds.

109. Before issuing a Letter of Credit, the application for funds should be carefully checked by the President of the Local Board.

Letter of Credit (Issue of).

110. The President of the Local Board will advise the Engineer of the amount of the Letter of Credit. In the absence of special intimation to the contrary, the Engineer will assume that the funds have been distributed in the manner shown in the application.

(Advice of).

111. [1579] The amount of the Letter of Credit will not be charged off in the Treasury Account: being merely the authority for the limit up to which the Treasury officer is permitted to honor, and the Engineer to draw cheques, nor will it be credited in the Engineer's account current. The Treasury officer will debit in his account only the amount of cheques paid, and the Engineer will credit in his account current only the amount of cheques issued.

Treatment of Letter of Credit in the accounts.

112. [1580] The Letter of Credit should be restricted to the amount actually required for expenditure within the month, together with a reasonable working balance, which should not exceed *half the average expenditure for the succeeding month.*

Limit of Letter of Credit.

Note.—The question as to the amount of the average expenditure of each month of the year must be determined with reference to the expenditure of the past three years and any special consideration by which the question may happen to be affected.

113. [1587] A supplementary credit may be granted at any time in the Engineer's favor on due cause being shown.

Supplementary credits.

Pass-books.

114. [1599] A Pass-book will be kept by the Engineer in forms supplied by the Treasury officer. In this book will be entered as a memorandum the amount of the Letter of Credit granted in favor of the Engineer, as also the cheques paid day by day to his order.

Pass-book.

115. [1600] The Pass-book will remain with the Engineer, but it should be sent periodically to the treasury to be written up. The Pass-book of an Engineer at the same station as the treasury should be sent to be written up once a week; that of an Engineer at a distance may be sent at longer intervals, the dates being generally fixed in communication with the Treasury officer. In cases where an Engineer has more than one banking account,

To be sent periodically to the Treasury.

a separate Pass-book should be maintained for each account. The Pass-book should be carefully checked by the Engineer with a view to seeing that only the proper amounts are paid. The counterfoils of cheques which have been paid should be distinguished in some way (as for instance by turning down the corner) so that the unpaid cheques may be easily picked out at the end of the month.

116. [1601] At the end of the month the Treasury officer will furnish the Engineer with a certificate as follows:—

Treasury officer's certificate of balance.

"I hereby certify that the unpaid balance of Letters of credit of A.B., District Board's Engineer,———— District, at the end of———— is Rs.————"

to which the Engineer will, for the information of the President, to whom the certificate will be sent in original with his accounts, subjoin a memorandum of outstanding cheques as follows:—

Reconcilement of balances.

No. 9, dated	... ...	200
„ 13, „	... ...	150
„ 15, „	... ...	80
	Total ...	430

A reconciliation will thus be effected monthly between the balance as shown in the Engineer's accounts, and as recorded by the Treasury officer. (*See Form No.* 39).

117. The Engineer will be supplied with cheque books according to the number of treasuries with which he has dealings. A separate check book should be used for each treasury.

Engineer's payments, cheque books.

118. Each book will contain fifty forms. The cheques (Form 5) will be distinguished in a two-fold manner, each cheque having a book as well as a consecutive number. The cheque forms will be kept under lock and key, and in the Engineer's personal custody.

Cheques to be numbered.

119. [1613] The Engineer will advise Treasury officers of the distinguishing numbers of cheque books about to be taken into use.

120. [1615] In the Cash-book, Pass-book, &c., and in all correspondence in which it may be necessary to refer to a cheque, such cheque will be described both by book and cheque No.

121. Cheques for sums in excess of Rs. 20 drawn by the Engineer against his Letter of Credit require to be stamped with a one anna receipt stamp.

122. The balance at the Engineer's credit will always be noted on the reverse of the counterfoil at the time of issuing a cheque, as provided for in the cheque form.

123. [1616] Cheques will have a currency of three months.

Currency of cheques.

124. [1624] Should the currency of a cheque expire, it may be returned to the Engineer, who will destroy it and draw a fresh cheque in lieu. The fact of destruction, and the number and date of the new cheque, will be recorded on the counterfoil of the old cheque; and the number and date of the old cheque that is destroyed will be recorded on the counterfoil of the new one. The fact of the new cheque having been issued should be entered, on the date of issue, in red ink, parenthetically, in the Cash-book, but not in the column for Payment.

Renewal of lapsed cheques.

125. [1626] In the case of cheques lost during the period of their currency, for which it is necessary to issue duplicates, the duplicates should bear the same number and date as the originals, written in manuscript; the Treasury officer concerned being immediately informed of the loss of the originals, as also of the issue of duplicates.

Duplicates.

126. [1627] The practice of drawing cheques, just before the close of the official year, in favor of contractors, for work which has not been measured up, with the object of giving over the cheques to the contractors when the works are subsequently measured, is absolutely forbidden; and the antedating of cheques under any circumstances is prohibited.

Irregular drawing of cheques.

Miscellaneous Receipts.

127. [1602] Miscellaneous receipts, *i.e.*, receipts other than cash drawn against Letters of Credit, realized by Engineer or any of his subordinates from any source, are not available for expenditure, but must be paid into the treasury as soon as possible after realization.

Miscellaneous receipts to be paid into treasury.

128. To prevent differences between the Engineer's and the Treasury officer's figures under the head of "Payments into Treasury," all miscellaneous receipts should be paid into the treasury before the 24th of the month. Any sums received after that date should be retained and paid in at the commencement of the following month.

Procedure to be observed.

129. [1604] Sub-divisional officers and Overseers may remit to the treasury or sub-treasuries, on the part of the Local Fund Engineer, any miscellaneous receipts they may realize, care being taken that the treasury receipts are drawn out in the name of the Engineer, to whom they should be forwarded direct. Payments into sub-treasuries should ordinarily, however, be made only from 1st to 24th of each month.

130. [1605] Should an Engineer, however, require, under exceptional circumstances, to utilize miscellaneous receipts for current outlay, he may do so; but before the close of the month he should send to the treasury a cheque for the amount thus made use of, and obtain a receipt from the treasury. The amount will thus appear in the treasury accounts as a Local Fund Public Works receipt, and in those of the Engineer as a payment into the treasury.

Procedure in cases where receipts are utilized.

131. The Engineer will keep a separate Remittance Book (Form 9) in which he will enter all the payments thus made into the treasury, and this book must be sent with the cash; each separate entry of receipt being initialled by the Treasury officer. At the end of the month, a consolidated receipt (Form 37) for the remittances made during the month will be prepared by the Engineer and sent with the remittance book to the Treasury officer, who, after verifying the amount, will sign the receipt.

Remittance book.

This receipt will be attached to the Engineer's account current.

132. The consolidated treasury receipt should be so prepared that no erasures, corrections, or alterations of any kind whatsoever appear in the document when forwarded for the signature of the Treasury officer; and it is to be distinctly understood that under no circumstances whatever is the receipt to be altered after the Treasury officer has affixed his signature.

No erasures admissible in treasury receipt.

133. Should it so happen that alterations are made in the receipt by the Treasury officer, the Engineer should supply a fresh document to the Treasury officer for signature.

Deposit of Balances.

134. No Local Fund Public Works officer or subordinate is at liberty to place Local Fund money in the hands of any private banker.

Payments by Engineer.

135. [1628] Treasure chests may be supplied by Local Boards where considered to be absolutely necessary. A Cash-book must be kept for every treasure chest, and in it every transaction shall be recorded at the time of its occurrence.

Treasure chests.

136. [1646] Engineers and subordinates are strictly prohibited from mixing up in any way their private with their public cash or accounts.

Public and private transactions.

137. [1637] If an Engineer or other disburser find he has more cash in hand than is necessary to meet the outlay of the following month (or if the Treasury officer be close at hand the following fortnight), he should return the surplus into the treasury whence it was drawn.

Refund of surplus cash.

138. Balances of cash in hand at the close of the official year, not required for immediate payment, should be refunded into the treasury on or before the date fixed for closing the accounts, the amount being debited to the head "Payments into Treasury."

139. [1610 & 1616] As far as possible, all payments will be made by the Engineer, and only by means of cheques payable to order.

140. [1619] For the payment of petty items under Rs. 10, which cannot be made by cheque, the Engineer will, from time to time, draw small sums from the treasury, and he will be careful to draw only sufficient to meet his current expenses.

Petty payments.

141. [1642] For every disbursement made, a receipt shall be taken from the payee. An anna stamp must be affixed to all receipts for sums exceeding Rs. 20.

Receipts.

142. [826] The ordinary contingent charges connected with his office establishment may be disbursed by the Engineer and brought forward in the monthly contingent bill, subject to check by the President. All contingent expenditure of an *unusual nature* should be specially sanctioned by the President before being incurred.

Contingent expenditure.

Payments by Subordinates.

143. When disbursements, other than mere contingencies, are made by subordinates, they may be provided with standing imprests, the amount of which should be fixed by the Engineer under the orders of the President.

Imprests.

144. [1574] The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of Government.

145. The amount of imprest in each case should be fixed at about *one-half of the subordinate's average monthly expenditure on daily labor.*

Principle on which fixed.

146. In districts in which all work is carried out by contract, no imprests will be allowed. It will suffice in such cases to make permanent advances of small amounts to meet petty contingencies.

Permanent advances.

147. The imprest will be recouped by the Engineer, from time to time, on submission of the subordinate's account. Original imprests and subsequent recoupments should be made by means of a number of cheques, individually of small amount, so that the subordinate may never be obliged to have by him more actual cash than he really requires. Unnecessarily frequent recoupments should be avoided.

Recoupment of imprests.

Payments through Miscellaneous Agencies.

148. It is desirable that the Engineer's accounts should furnish a complete record of all expenditure falling under Grant I as representing Works, but in some districts it would seem to be of practical convenience that agencies other than the Engineering establishment (for the most part Revenue officers of various grades) should be charged with the plantation and maintenance of avenues or with the construction and repair of minor buildings and village roads and of tanks and wells the expenditure in connection with which appertains to Grant I. In such cases the agencies in question might, at the discretion of the President of the Local Board,* be supplied with funds by means of cheques issued in their favor by the Engineer against his own credit, which should therefore include all requirements in connection with the works in question, and accounts will be rendered by the said miscellaneous agencies through his office to the President. The Engineer's account would thus form a complete record of all expenditure on works appertaining to Grant I. Payments on account of contributions falling under Grant I due to other bodies (such as Municipalities and other Local Boards) should however be made by the President direct.

Supply of funds to miscellaneous agencies.

149. Miscellaneous agencies, when accounting to the Engineer for expenditure incurred by them, should send in the ordinary imprest account.

*It must be clearly understood that this rule need not be enforced where it is thought to be unsuitable. The miscellaneous agencies would in that case be supplied with funds direct by the President of the Local Board.

Security from Subordinates.

150. [790] Subordinates, upper or lower, entrusted with the custody of cash or stores, will be required to furnish security, the amount being determined in each case by the President according to circumstances.

151. [791] Security must be either a deposit of cash or of Stock Notes, or of Government Promissory Notes, duly endorsed over to the President, who shall determine whether it shall be paid in a lump sum or by deductions from salary.

152. [792] Officers, with whom Government Promissory Notes are deposited as security, should exercise the greatest care in satisfying themselves, before accepting the Notes as security, that they have been formally endorsed to the intending depositor by the previous possessor, and that, so far as can be ascertained, the sole right to their possession is vested in the person depositing them.

153. [793] The best precaution which can be taken by officers of the department in the case of Government Promissory Notes tendered as security deposits by contractors and others, if there be any doubt as to the regularity of the endorsements thereon, is to send such Notes to the Public Debt Office for renewal.

154. Deposits by subordinates will be dealt with as follows:—

The depositor will pay the amount, not to the Engineer, but into the Post Office Savings Bank, giving the required notice of the pledging of the deposit in favor of the President of the District Board under the conditions governing the opening of Public Accounts.

V.—STORES.

Stores, of what they consist.

155. [1656] The Stores of the department are divided into two classes—"Tools and Plant," comprising—

Tools.	Camp Equipage.
Plant and Machinery.	Live Stock.
Instruments.	

And "Stock" divided into the sub-heads of—

Small stones.	Painters' stores.
Building materials.	House fittings.
Timber.	Iron bridge work.
Metal.	Miscellaneous.
Fuel.	

Stores of road metal are dealt with separately. Besides the above sub-heads of stock, there are two further sub-heads in the Account of Stock, viz., "Manufacture of Stock" and "Land and Kilns."

Tools and Plant.

156. [1658] The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority.

157. [1663] Live Stock can only be purchased on the authority of Government.

Stock-taking.

158. [1713] An annual account of Tools and Plant will be made throughout the district, either by the Engineer, or some other responsible person deputed by the President.

Half-yearly return.

159. [1675] A half-yearly return will be rendered by the Engineer, in Form 36, of the Tools and Plant in his own charge, and that of his subordinates.

160. [1716] The column "Actually counted" will be filled in, only when count has been actually taken.

Unserviceable stores.

161. [1720] The orders of the President should be taken from time to time in regard to any stores which may become unserviceable.

Sale of stores.

162. No Local Fund Public Works Stores may be sold otherwise than by public auction, except under the special orders of the President. Engineers will be held responsible for the proper custody of stores throughout their respective charges.

163 [1973] The irrecoverable value of stores or Local Fund money lost should not be charged off to "Profit and Loss" without the sanction of Government.

Treatment of purchases in the accounts.

164. Payments of Tools and Plant will be at once charged off as such in the Engineer's accounts and will be made only on separate bills, including no articles, the cost of which is properly chargeable to Works. In exceptional cases, special items of Tools and Plant which are required for only one or two works and not for general purposes may be charged off direct to those works, and included in their cost, instead of under "Tools and Plant."

Note.—These items should however be brought forward in the returns appertaining to "Tools and Plant."

The expenditure on "Tools and Plant" should not ordinarily exceed 1 per cent. on the outlay on Works.

New supplies.

Repairs.

165. All articles purchased should be shown under "New Supplies." The cost of their carriage from the scene of purchase should be similarly debited. The cost of repairing tools not in actual use will be charged to the head "Repairs," but when articles in use on works are repaired, the work concerned should bear the charge.

166. [1665] The number of instruments of the several descriptions to be kept in each district should be restricted to what is considered absolutely necessary by the President.

Stock.

"Stock."

167. Stock consists of materials which it is not found possible to appropriate for any particular work.

168. [1678] In the case of districts in which stock is found to be indispensable to efficient working, a certain maximum value of reserve stock will be fixed by Government.

The maximum should be fixed at the lowest point compatible with efficiency.

Special sanction of Government must be obtained before stock accounts are opened. Forms for these accounts (which will need to be maintained with reference to the rulings in the D.P.W. Code) will be prescribed on application according to local requirements on information being furnished in detail regarding them.

Treatment in accounts of materials for works.

169. [1648] The treatment in accounts of the materials required for works needs explanation. One general principle is that expenditure should, as far as possible, be at once charged off to a final head (to, for instance, the work concerned): and in accordance with this principle, whatever materials are procured under such circumstances that (*a*) they can at once be used upon a work, or (*b*) the work on which they will eventually be used is known, and when they are of a kind that enables them to be located at the work and kept separate and distinct without practical difficulty or inconvenience, then the payments for them should be at once debited to that work, but charged to the sub-head "Materials at site" if not at once used.

VI.—ACCOUNTS.

Of two kinds.

170. The Local Fund Public Works Accounts of a district will be of two kinds—those of the imprest-holders and those of the Engineer.

Engineer's responsibility in regard to the submission of the accounts.

171. [1561] The Engineer will be held responsible for the early and punctual submission to him of his subordinates' accounts. The submission of his own accounts, however, to the President will not be delayed on the ground of any of his subordinates' accounts not having been received.

Subordinates' Accounts.

Imprest cash account.

172. [1736] Every imprest-holder will maintain an Imprest Cash-book (Form 7). This record will be posted daily from the actual cash transactions in the order and at the time of their occurrence; and must be kept in the fullest detail, so that the nature and particulars of the transac-

tions may be clearly understood by the Engineer: but no money received by the imprest-holder, other than that paid to him in recoupment of expenditure, should be brought into his cash account. At the foot of the account, however, and below the abstract, should be noted, in red ink, the miscellaneous receipts collected by the imprest-holder. This is considered necessary to prevent any omission of receipts realized by subordinates from the Engineer's account.

173. [1737] The account will be kept in duplicate, the duplicate being retained by the imprest-holder, and the original forwarded to the Engineer whenever the balance remaining in hand requires to be supplemented by recoupment.

174. In regard to the manner in which expenditure on daily labor should be accounted for, see rules on reverse of Form 15 (Nominal Roll).

Daily or Ten-day Report.

175. [1752] Every subordinate in executive charge will, in connection with new works and special repairs, submit to the Engineer's office, daily, or every ten days, as may be determined by the Engineer, a report showing the number of laborers employed on each work, and on the reverse, the quantity of material of each kind received and issued (Form 16), and in the case of maintenance works the monthly returns prescribed by rule.

Tools and Plant.

176. [1675] In connection with the receipts and utilization of Tools and Plant, a half-yearly return of Tools and Plant (Form 36) will be submitted.

Purchases of road metal.

177. [1755] Purchases of road metal should be detailed in Local Fund Form No. 25 before being brought into the regular contract or purchase accounts, except in cases where it is supplied by lump contract, and this return will be submitted by every subordinate monthly to the Engineer's office.

Monthly statements of receipts and issues.

178. [1859] Road metal purchased is charged off finally against the estimates on which the collection of it is sanctioned; but as it is often kept in store at the road side before being laid down, a monthly statement of Receipts and issues (Form No. 26) will be filed in the Engineer's office showing the operations in each mile. Separate returns may be kept for metal collected for annual repairs, for renewals or for petty repairs, if found convenient.

Rate book.

179. [1861] A Rate book (Form No. 24), showing the cost of supplying metal to each mile of road, should be kept in the Engineer's office.

180. [1862] The above rules for the accounts of road metal are based on the supposition that it is paid for and brought on store monthly.

Engineer's Accounts.

181. Every Engineer will maintain in his own office the following records:—

(1) Schedule of Rates.
(2) Register of Estimates (Form No. 1).
(3) Register of Allotments (Form No. 2).
(4) Cash-book (Form No. 8).
(5) Adjustment Register (Form No. 10).
(6) Cash Abstract Book (Form No. 11).
(7) Treasury Remittance Book (Form No. 9).
(8) Tools and Plant—Daily register of (Form No. 35).
(9) Contractors' Ledger (Form No. 19).
(10) Road Metal Rate Book (Form No. 24).
(11) Work Abstracts (Forms Nos. 21 and 21-*a*).
(12) Register of Works (Form No. 22).
(13) Statement of Deviations (Form No. 20).

In regard to the details as to the manner in which the forms are to be maintained, see rules and notes on reverse of the forms.

The following (rules 183-194) are the leading rules to be borne in mind regarding certain of them.

182. Printed forms should invariably be employed both for records and vouchers, and care should be taken to see that the supply never runs short.

Should any modifications in the forms prescribed seem desirable, the question of introducing them should be referred to the Accountant-General.

Cash-book.

Cash-book.

183. The Engineer should regard his Cash-book as his most important record, and he should specially note in regard to it that (1) it must be posted day by day, exactly as the transactions occur with perfect accuracy and in the fullest detail and will include only *bona fide* cash receipts and payments; (2) the head of account to be debited or credited, as the case may be, must invariably be noted in the "Head of account" column; (3) the brought and carried-forward totals should be initialled in every folio by himself to prevent interpolation and in token of his having examined the record throughout; (4) it must be balanced frequently—daily, weekly or monthly as may be found most convenient—the balance of actual cash, if any, being tested by actual counting and the Engineer's signature being given below the amount as shown in the Cash-book, which will be noted in words as well as figures in token of its correctness.

Excesses and deficiencies.

184. [1742] Wherever the balance of cash is found to be in excess of or less than that shown in the Cash-book, it must, unless the error can be detected, be at once rectified by making the needful entry in the Cash-book as follows:—

"To cash found surplus," or

"By cash found deficient in chest on this date," as the case may be,

a report as to the cause of surplus or deficiency being sent by the Engineer to the President with as little delay as possible.

Corrections.

185. [1743] No erasures are to be made in the Cash-book. Errors must be altered by scoring them through, and inserting the correct entries in red ink; the corrections thus made being always initialled by the Engineer.

Receipt side.

186. On the Receipt side will be shown, not only miscellaneous receipts and the amount of cheques cashed at the treasury in Engineer's own favor, but also the amount of the Letter of Credit,—the credit as well as the cash balance being thus brought out at the close of the month.

Payment side.

187. On the Expenditure side will be shown payments made direct from the Engineer's office, and those made by imprest-holders; these last being incorporated from time to time on receipt of the imprest cash accounts *in abstract*, thus—

Paid to A. B. in recoupment of his imprest account—

	RS.	A.	P.
Repairs, Communications	0	0	0
Miscellaneous Public Improvements	0	0	0

The vouchers submitted being numbered in series with those already recorded by the Engineer.

188. Every alteration in vouchers should be duly attested by the Engineer.

189. The date of receipt in the Engineer's office, and that of recoupment, and the manner of recoupment (by cheque No. dated) should invariably be noted on the imprest account concerned at the time of receipt and recoupment.

First payment to imprest-holders.

190. [1883] When an imprest advance is first made, the transaction should merely be noted in red ink in the body of the Engineer's Cash-book, and *not in the payment column*. All outstanding imprests will thus form a portion of the Engineer's balance.

Adjustment Register.

191. The Engineer should note in regard to the Adjustment Register (Form 10) that the grounds of the adjustments must be clearly and specifically given in every case. An extract of the month's entries in this register should accompany the Engineer's monthly accounts, if they include any entry besides the usual formal entry in connection with the credit to "Local Fund Engineer's cheques" on account of the month's expenditure under Local Fund Public Works.

Cash Abstract Book.

192. [1840] The Cash Abstract Book (Form 11) will be posted daily as regards cash transactions from the "Head of Account" column in the Cash-book, and as regards adjustments from the Adjustment Register. It is a record of all the cash and book transactions, receipts and expenditure within the district, *in a classified form*, and constitutes the stepping stone between the Cash-book and the Account Current below described.

Cash Abstract Book.

Work Abstracts.

193. In connection with original works and special repairs, Work Abstracts (Form 21) will be drawn up from the ten-day or other periodical reports in view to the posting of the Works Register.

Work Abstract.

The Work Abstract will be in Form 21 (*a*) in the case of Maintenance Works.

Register of Works.

194. From the Work Abstracts (Form 21) the Engineer's Register of Works in Form 22 will be posted.

Register of Works.

NOTE.—It should be noted that this register need not be maintained for maintenance works other than important renewals.

RETURNS TO PRESIDENT'S OFFICE.

195. The Engineer will submit a Cash Account-current (in Form 12) monthly to the President with its accompaniments, viz. :—

(*a*) (in support of the entries on the receipt side) Schedule of Receipts (Form 13).
(*b*) (in support of the entries under expenditure) Schedule of Expenditure (Form 14).
(*c*) (in support of the entry under "Payments into Treasury") Consolidated Treasury Receipt (Form 37).

196. In addition to the Account-current, the Engineer will need to submit the following, viz. :—

Extract from * Adjustment Register (Form 10).
Extract from Contractors' Ledger (Form 19).
Schedule of † Miscellaneous advances (Form 38).
Treasury Balance Certificate (Form 39).

197. The Cash Account-current will be prepared from the Cash Abstract Book, and will form a summarised record of the month's receipts and disbursements.

Account Current.

198. The Schedule of Expenditure, which is an abstract under the prescribed heads of account, in detail of works, of the charges recorded in detail in the Engineer's Cash-book and Adjustment Book, will be supported as regards Works and Tools and Plant by Work-vouchers [Forms 23, 23 (*a*) and 23 (*b*)] which will vary according to the nature of the work (see succeeding rules), and in their turn will be supported by vouchers (Nominal Rolls, Contract Certificates, &c.)

Schedule of expenditure.

199. The Work-voucher is prepared in the case of new works or special repairs costing more than Rs. 1,000 each from the Register of Works, and will be submitted in Form 23, which provides for the exhibition of sub-heads of estimates. In the case of large works likely to be in progress for a considerable period, it will save time and trouble to *print* the sub-heads. For all other works and repairs costing Rs. 1,000 and less each, the Work-voucher will be in Form 23 (*a*).

Work-voucher.

For ordinary repairs costing more than Rs. 1,000 each, the Work-voucher will be submitted in Form 23 (*b*).

200. The entry under the head "Establishment" in the schedule of expenditure will be supported by separate vouchers for the salaries, travelling allowances, and contingencies of the Engineering establishment in forms (30-32 and 33).

Entry under "Establishment."

201. The travelling allowance bills of Local Fund Engineers and their establishments will be closely scrutinised by the President with reference to the journals

* Only necessary when there have been entries other than the usual formal one in connection with cheques issued.

† The return need not be sent if there have been no transactions.

and diaries submitted. The President will take care to see that the privilege of ten days' halt at head-quarters is not abused, and it will be his duty to satisfy himself of the validity of any certificate given in regard to actual expenses.

202. The expenditure under "Tools and Plant" should be distributed in the supporting vouchers under the two heads "New Supplies" and "Repairs" (see Rule 165).

"Tools and Plant."

202 (*a*). Advances to work-people or for collecting labor (which should be made only under the special orders of the President), *when such items cannot be charged off to specific works*, advances to members of a Local Fund Engineering Establishment, retrenchments and errors in account comprising payments of salaries, &c., not supported by bills, payments held in suspense for want of complete information, will be shown under the head "Miscellaneous Advances" in the account current. Charges incurred on account of specific works and on account of tools and plant will not be charged to this head on the ground of absence of or insufficiency of estimate or appropriation or any other similar ground. Advances to miscellaneous agencies for the construction of particular works should be treated as *Temporary Imprests*.

203. As far as possible recoveries of excess payments to contractors and on other accounts will be effected by deduction on subsequent bills, but where this is not possible, the following procedure will be adopted. If the current month's expenditure is sufficient to allow of the amount received being deducted therefrom, it will be sufficient to show in the schedule of expenditure merely the net outcome of the adjustment as effected in the Cash Abstract Book, but where this is not the case, the deduction must be shown either wholly or in part as a *minus* entry in red ink in the schedule of expenditure: the net amount only will thus be brought out in the account current.

Recoveries.

Erroneous allocations of charge. The above rule applies to the case of expenditure erroneously charged to works.

204. Recoveries not appertaining to any current work will be treated as "Miscellaneous Receipts."

For detailed instructions in regard to the manner of dealing with Refunds both of receipts and charges see note at foot.

205. [1879] In cases where a refund has to be credited to a work, and is in excess of the expenditure incurred on it during the year, or where it has to be credited to a work on which there has been no expenditure during the year, the excess of refund should be entered in the *accounts* as a *minus* sum in *red ink* against the work

REFUNDS.

NOTE—(1) [1870] Refunds of revenue should be entered under the several classes and heads of receipts. Such refunds will be entered in detail in the *Schedule of Receipts* as a deduction entry from the class and head of revenue concerned.

(2) [1872] In making up the account, particular care should be taken to see that a clear distinction is preserved between receipts to be credited to "Revenue" and receipts to be credited to "Suspense Accounts" or final heads of service. Receipts by recoveries of miscellaneous advances, &c., are to be credited to the suspense heads concerned and not to Revenue. Refunds of expenditure are to be credited, as far as possible, under the rules contained in the following paragraphs, to the head to which the expenditure was charged.

(3) [1874] When a refund of expenditure occurs, whether it be in cash, a return of materials to store, or a transfer of materials from one work to another, the Engineer should make the adjusting entries necessitated thereby in his registers and accounts. These adjusting entries will be either a credit to revenue or the work from the outlay on which the refund occurs, and a debit to cash or stock, or, in the case of a transfer of materials, another work; and will be made by a direct credit to Budget heads of service in the abstract book of cash or stock receipts.

Refunds of Expenditure.

(4) [1875] The refunds to be dealt with are of three kinds, viz. :—

(1)—Cash refunds, such as receipts by sale of stores or refunds of advances to contractors, or refunds other than those represented by deduction made at the time of payment.
(2)—Refund of materials into store.
(3)—Refunds from one work to another.

(5) The third class may be grouped under two heads, viz., (A) consisting of rectification of erroneous charges to works, and (B) transfer of materials from one work to another. To avoid, however, intricacies in accounts, these two kinds of refund should be considered as cash refunds and dealt with accordingly.

(6) [1877] The process to be followed in the record of the transaction in the several accounts will be as follows :—

(1)—*Cash-book.*—All refunds which the Engineer decides should be credited to "refunds of expenditure," should be so noted in the cash-book in the column "Head in cash abstract book," and should be recorded distinctly so as to show the name of the work on account of which the refund is made. *But* only *bonâ fide* cash recoveries should be entered in the cash-book. Fines for bad workmanship or other deductions, such as those which are made for security before payment of contractors' bills or wages of workmen, should not find a place in the cash-book. The amount of such deduction entries should be recorded in the *Work Abstract*, or the contractor's certificate or bill, and the net amount of payment only charged for. In the case of contract accounts such deductions should, however, be shown in the Register of Works and in the Schedule, *and Work-voucher* as separate items.

to which the refund relates. The result of this arrangement will be, of course, that the expenditure of the year on the head of the service concerned will be shown less by the amount of the deduction entry. It may sometimes happen that the refund is in excess of the total expenditure of the year on the head of service also. In such a case the excess should be shown as a *minus* sum in *red ink* against the head of service in the annual accounts.

Proving the Accounts.

206. [1913] After the accounts are compiled, the Accountant should *prove* them and satisfy himself that they are correct and complete in every respect before he submits them to the Engineer for approval and signature. The following points should be attended to in proving the accounts :—

(*a*) That in all statements in which balances are shown, the opening balance agrees with the corresponding closing balance of the previous month.

(*b*) That the sum of the opening balance *plus* the receipts of the month is equal to the charges *plus* the closing balance of the month.

(*c*) That the closing balances as shown by the cash-book, the cash account current, the letter of credit and the treasury certificate, all agree.

(*d*) That each figure in the cash account current agrees with the corresponding figure in the detailed schedules and statements supporting the account current.

(*e*) That the figures shown in the schedules, work-vouchers and other statements agree with the vouchers submitted in support of them.

(*f*) That all necessary schedules and vouchers are put up, or if any vouchers or statements are wanting that their unavoidable absence is clearly noted in the lists of vouchers, and that the reason of its not being forthcoming is fully explained.

(*g*) That all irregular or doubtful items, and items which, from their unusual nature, or from any other cause, appear to require some explanation to render them more clear, are properly noticed and explained, by marginal or foot-notes on the schedule or statement concerned.

(*h*) That every document and voucher has been initialled or signed as the case may be by the Accountant, in token of his having examined it, and also by the Engineer before despatch to the President.

207. After the accounts have been despatched to the President (see Rule 195), no sort of alteration is, under any circumstances whatever, to be made in the office copies and books in the absence of competent orders (through the President).

Engineers' Accountants.

208. [374] The duties of Engineers' Accountants are to check the arithmetical accuracy of all accounts and returns received from subordinates, and all bills and other claims presented by contractors and others, and to compile the Engineer's accounts and other returns with accuracy in accordance with the several forms prescribed, and generally to assist the Engineer in all matters relating to the expenditure of cash and stores in the district.

209. [375] Accountants are responsible for the correct compilation of the Engineer's accounts, according to prescribed rules, from the data furnished by subdivisional officers and others; for the accuracy of all calculations therein; and for bringing to the Engineer's notice any irregularities that may come to light in scrutinising the accounts.

210. [376] *The Engineer will be responsible for seeing that his Accountant is furnished with all the initial accounts and other necessary data, and he will see that the Accountant compiles the accounts, and submits to the President all the prescribed accounts and returns punctually.*

(2)—*Daily (or ten-day or other periodical) Report.*—In this account the materials received from other works should be shown under a distinct head as "Receipts from hospital at, &c.," and in the same way materials issued to other works should be shown under the work to which the materials were issued. This applies also to the monthly statement [Form No. 21 (*a*)] prescribed for annual maintenance of roads.

(3)—*Work Abstract.*—In the case of *cash* refunds (no fines or deductions made at the time of payment), the entry of the amount of refund should be made in Part II in red ink on the date the refund takes place, and its amount should be *deducted* from the total of cash payment. In the case of materials transferred from one work to another, the record of the quantity and value of materials should be made under a distinct head of the work *in Part IV* of the form and in a separate line in the abstract, Part II.

(4)—*Cash Abstract Book.*—A separate head should be opened in the receipt portion of this book to be termed "Refunds," having subordinate columns headed "Original Works," "Repairs," &c. All *cash refunds* should be posted into these columns in the usual way from the cash-book. The value of materials transferred from works, other than those which involve a debit to stock, should also be posted into these columns under a distinct entry of adjustments.

(5)—*Register of Works.*—In this register the value of materials transferred from works will be shown, as in the case of the *Work Abstract*, as a portion of or as a reduction from the outlay of the month.

VII.—TRANSFERS AND RELIEFS.

211. [379] On the occasion of the transfer of an executive charge from one officer to another, the records, cash, stores and works in hand shall be made over under the following rules.

212. [380] The Engineer's cash-book shall be closed; and the date of transfer, and a note, as per form (A) below, recorded in it, under the signature of both the relieved and relieving officers, showing the cash and treasury *credit* made over, and received in transfer, by them respectively.

213. [381] The cash at head-quarters having been counted, and a receipt given for the unused cheques, and also for all records, instruments, drawing materials, stationery and office furniture under the immediate charge of the Engineer, the following receipts (prepared by the relieved officer) shall be signed :—

Form (A).

Received in transfer from late District Board's Engineer, ——— District, the following sums :—

				Rs.	A.	P.
Treasury Account—						
Balance at credit of—						
A—Treasury				000	0	0
B— Ditto				000	0	0
Cash in hand—						
In head-quarters chest—				000	0	0
	Rs.					
Imprest ... Supervisor	000					
„ ... Overseer	000					
	——			000	0	0
Total ...				000	0	0

Certified that the cash-book has this day been closed, and that the balances shown in it correspond with the amounts entered above.

[Station and date.]

(Sd.)

District Board's Engr., ——— *District.*

Form (B).

Received in transfer from late District Board's Engineer, ——— District, the stores detailed in the annexed subdivisional balance returns, dated the ———

(1) Head-quarters office in personal charge of Local Fund Engineer.
(2) Head-quarters subdivision in charge of ———
(3) Subdivision No. 1 —— ditto ———
(4) Ditto No. 2 —— ditto ———
&c., &c., &c.

The subdivisional officers remaining responsible for the correctness of the balance shown.

[Station and date.]

(Sd.)

Local Fund Engr., ——— *District.*

214. [382] All cash, records, instruments and other articles under the immediate charge of the Engineer shall be examined and counted, and made over personally to the relieving officer, who will note on the receipts any inaccuracies. In the case of mathematical and surveying instruments, a detailed report on their state shall be prepared and submitted with the other receipts.

Actual verification of cash and stores.

215. [383] As soon as the cash in the head-quarters chest and other stores have been counted, and the above receipts signed, the relieving officer shall report that he has taken charge of the district, and this report with the receipts shall be forwarded by him on the same day to the President, who shall pass such orders thereon, in respect to any deficient articles, as may be necessary; a copy of the receipts shall be given to the relieved officer.

Report of assumption of charge.

216. [384] Every executive officer shall have his accounts brought up, and ready to make over at the shortest notice: and all contracts and other engagements shall be so arranged as not to be disturbed by a transfer.

Accounts to be up to date.

217. [385] The relieving officer shall take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly account in the same manner as if he had been in charge of the district during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for the expenditure and stores during his incumbency.

Responsibility as between relieving and relieved officers.

218. [386] The relieving officer shall then proceed with the officer relieved, unless the President has specially directed the latter to leave the station as soon as relieved, to inspect the records, cash, stores, and works and materials at site of works, under charge of the subordinates at the head-quarter station. He shall examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and shall minutely examine the work in progress as to its quality, and as to its correctness according to the sanctioned plans and estimates; he shall also record his opinion as to the correctness of the account of materials at site.

Mode of check of cash and stores.

219. [387] Whenever the President shall so direct, the relieved officer shall accompany the relieving officer in the inspection of the out-stations in the manner prescribed in the last paragraph.

Inspection of out-stations.

220. [388] No officer shall delay making over charge of a district after the arrival of the relieving officer; nor shall he, without *an emergent* medical certificate or the permission of the President, leave the station before the arrival of the permanent successor.

Transfers not to be delayed.

221. [389] The officer relieved shall give the relieving officer a list and memorandum, showing (*a*) all the work in hand, (*b*) the orders remaining to be complied with, and (*c*) such matters as most require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties.

List of incomplete works and matters awaiting disposal.

222. [390] He shall also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

Statement of unadjusted claims.

223. [391] When the above have been complied with, the relieving officer shall report to the President that the transfer has been completed, and shall describe the state of the records, cash, stores and works, mentioning what out-stations he has yet to inspect, and when he purposes to visit each. He should take this opportunity of bringing to notice anything irregular or objectionable in the conduct of business in the district that may have come officially under his notice. And especially he will report whether the accounts may be fairly considered to represent the progress of the work. Unless under special circumstances, this report of completion of transfer should be submitted within a fortnight of taking charge.

Report to be submitted by relieving officer.

224. [393] Any relieving officer who fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, will be held responsible for the same, both as to quantity and quality, so far as it may have been practicable for him to ascertain.

Deficiencies and defects to be reported at once.

225. [394] In the case of any disagreement between the relieved and relieving officers, a reference shall be made to the President.

Reference to President.

226. [397 & 398] The relief of subordinate officers in charge of subdivisions, or of works, shall be conducted on the principles above laid down for the case of Engineers; the receipts and reports of the parties being sent to the Engineer, together with a transfer report by

Relief of subordinate officers.

the relieving subdivisional officer. This report will be forwarded by the Engineer to the President with a remark showing the date on which the relieving officer took charge, the date of completion of transfer, whether satisfactorily effected, or in what respect unsatisfactory. The President will pass such orders as may be necessary thereon.

227. [399] The above rules apply in full only when a district or subdivisional charge is permanently transferred from one officer to another. For temporary transfers of charge consequent on privilege leave, &c., the procedure laid down in Rules 212 to 215 only need be followed.

228. [400] On the occasion of an Engineer's Accountant being relieved of his duties, he should carefully instruct his successor as to the several details connected with the accounts which need his attention.

VIII.—AUDIT OF ACCOUNTS.

229. The Engineer's accounts, as received by the Treasury Deputy Collector, will be carefully audited in accordance with the following rules:—

NOTE.—Should any modifications in the forms prescribed seem desirable, the question of introducing them should be referred to the Accountant-General.

230. The accounts to be dealt with are the following:—

(*a*) The Engineer's account current and the documents attached thereto, viz.,
The schedules of receipts and expenditure which again are accompanied by work-vouchers and vouchers.

231. The account current will be examined with reference to the following points:—

(*a*) The agreement of the opening balance therein shown with the closing balance of the previous month's account.
(*b*) The correspondence of its entries with the amounts shown in the schedules of receipts and expenditure and other documents attached, viz., the consolidated treasury receipt which supports the entry under payments into treasury and the schedule of miscellaneous advances, should there be any transactions under that head.
(*c*) The agreement of the closing balance (cash and imprest) with the amount appearing in the balance memorandum attached.

232. The record of expenditure in the account current will ordinarily be restricted to the following heads:—

Original works ... (1) Communications.
(2) Civil buildings.
(3) Miscellaneous public improvements.
Repairs ... ... Do.
Establishment.
Tools and Plant.
Payments into Treasury.

233. It must be seen that the head "Stock," if it appears, was opened under Government sanction.

234. Explanations for nonpayment of miscellaneous cash receipts into treasury should be duly recorded in the "remarks" column of the "memorandum of cash receipts paid into Treasury."

235. In examining the schedule of expenditure, it will be necessary to see—

(1) That sanctions both of estimates and allotments are correctly noted against each work.
(2) That neither estimate nor allotment has been exceeded. It should be specially noted that in checking expenditure against *estimate*, the expenditure of previous years, if any, should be taken into account, whereas in the check against *allotment*, only that of the current year will need to be taken into consideration.
(3) That the expenditure has been correctly classified.
(4) That all the supporting documents are forthcoming.
(5) That the "up to date" figures are correct.
(6) That the figures under "charges of the month" agree with those of the supporting documents.
(7) That the totalling in the schedule is throughout correct, and that the totals under the several heads agree with the amounts appearing in the account current.
(8) That the certificate of completed works has been duly filled in and signed whenever works have been completed during the month to which the schedule appertains.

236. In dealing with vouchers the following are the *general* points needing attention :—

(*a*) That each form or bill is signed or initialled by the Engineer and his accountant in token of the charge having been duly scrutinised and accepted.
(*b*) That the arithmetical calculations are correct.
(*c*) That receipts for sums in excess of Rs. 20 bear receipt stamps.
(*d*) That acknowledgments by marks are duly attested by witnesses.
(*e*) That when the payee signs in the vernacular the receipt should also be in the vernacular.
(*f*) That amounts are acknowledged in words as well as in figures.
(*g*) That the instructions on the reverse of the forms have been observed.
(*h*) That the sub-heads used in vouchers of original works and special repairs costing more than Rs. 1,000 each are those in the sanctioned abstracts of estimates.

237. The following are the *special* points which would need to be looked to in dealing with the several kinds of vouchers :—

WORKS.

(a) Contractors' Certificates, Form 17.

(1) That the certificate is either prepared by or at the request of the contractor, and that it bears either his signature or mark at foot.
(2) That the measuring officer's certificate is duly signed.
(3) That any excesses over the contract rates are duly explained in the remarks column, and that the quantities are not in excess of those provided for in the estimate.
(4) That the value of work done "since last certificate" is shown (item by item) correctly with reference to the previous certificate, also the deduction on account of value of work shown on last certificate.
(5) That "other deductions" are duly detailed as provided for at foot of certificate.
(6) That all bills bear the signature or initial of the Engineer as token of his having approved the claim and that in cases of final payment the words "as a final payment in settlement of all demands" are added.
(7) That the amounts shown in the "Memorandum of payments made" are correct.
(8) That on all bills for works which have not been check-measured, save those for works the estimated cost of which does not exceed Rs. 50 each, a deduction of 10 per cent. is made. It should be noted that even works executed by Miscellaneous Agency would need to be check-measured by the Engineer or other competent authority charged with the duty.
(9) That the signature of the contractor, as noted at foot of the memorandum of payments made, agrees with that appearing at foot of the bill.
(10) That payments falling under note 3 printed on the reverse of the certificate form have been duly witnessed.

(b) Extract from Contractor's Ledger, Form 19.

The account may be in the form of a personal ledger for each contractor or for each work. In either case the record should be examined to see—

(1) That the opening balances agree with the closing balances as brought out in the previous month's extracts.
(2) That the entries of debits and credits agree with those in the respective contract certificates.
(3) That when a contractor undertakes but one work, the balance due agrees with that shown in the contract certificate and in the work-voucher submitted. But when a contractor is engaged upon more than one work, care should be taken to see that the balance due on each work is separately brought out.
(4) That whenever securities are not furnished by contractors, payments are made to the extent of only nine-tenths of the value of work done.
(5) That in the case of outstandings of more than 3 months, the necessary list is appended and explanation furnished as to the cause of non-adjustment in each case.

(c) Bill for Materials, Form 18.

(1) That the heading in column 5 has been altered, if need be, as provided for in Rule I of the notes.
(2) That the "balance due for supplies of previous months" has been correctly brought forward with reference to the previous bill.
(3) That the rates are not in excess of the schedule of rates.
(4) That the amount of the bill has been correctly charged with reference to the entry in column 8.
(5) That separate receipts are attached in cases where more than one contractor supplies, as per column 9.

(6) That the signature of the supplier with date appears at foot and in the acknowledgment at foot when a single contractor undertakes the supply.
(7) That the certificate as to the correctness of the claim and the receipt of the materials is duly signed.

(d) Nominal Roll, Form.

(1) That the amount paid to each labourer as recorded in Part I is correct as regards—
(*a*) Number of days, as deducible from the letters indicating absence or presence as the case may be.
(*b*) Rates with reference to the schedule of rates.
(2) That the amount shown in the column "balance due" is correct with reference to any deductions made on account of fines and stoppages.
(3) That the initials of the paying officer are noted in the last column.
(4) That the certificate of payment is duly signed by the paying officer, and that the signatures of witnesses appear at foot.
(5) That the station and date are duly filled in.
(6) That arrears of previous muster rolls have been correctly noted in Part II with reference to those rolls.
(7) That the value of works turned out as appearing at the foot of Part II compares favorably with the cost of labor employed; and that any marked discrepancies have been explained.
(8) That wages not claimed within three months have been duly credited to the work.

(e) Extract from adjustment book, Form 10.

(1) That the grounds of adjustment are clearly and specifically given in each case, the authority being noted in any case in which an adjustment would need to be specially authorized.
(2) That the credits and debits in each case exactly agree.

(f) Work-vouchers.

(1) That work-vouchers as follows are submitted—

For original works and special repairs, costing over Rs. 1,000 each	Form	23
For maintenance works, costing over Rs. 1,000	"	23(*b*)
For all other works and repairs (special and ordinary) ...	"	23(*a*)

Form 23.

(2) That the entries in the "as per estimate" columns agree with those in the sanctioned abstract of estimate.
(3) That the quantities, rates and amount in the "as executed" columns are not in excess of those in the "as estimated" columns, and that any excesses are covered by competent sanction.
(4) That the entries in the column "during the month" agree with the amounts of the attached vouchers, and that the rate has been correctly filled in with reference to the vouchers.
(5) That the vouchers as entered in Part II agree with those actually submitted, and that the absence of any vouchers, is duly explained,—see note at foot.

Form 23 (*b*).

(6) That the sub-heads are correct with reference to the nature of the charge as appearing from the vouchers, and that the rates are not in excess of those in the schedule of rates.

Form 23 (*a*).

(7) That only one form has been used for all works of the kind for which this form is intended.
(8) That the figures in column "charges of the month" agree with the aggregate of the respective vouchers concerned.
(9) That refunds, &c., are shown in a separate line (see note at foot of form), and that these entries are duly explained in the remarks column.

(g) Completion Report, Form 29.

(1) That the report is submitted with the accounts of the month in which the work is reported to have been completed.
(2) That the entries in the report accord with those in the last work-voucher submitted.
(3) That all deviations, excepting those which may have been sanctioned in the monthly deviation statements, are duly explained.
(4) That the names of the Engineers and subordinates who supervised the work have been duly filled in.
(5) That proposals are sent in for the disposal of materials at site, if any.
(6) That explanation is given for outstanding liabilities (should there be any).

(h) Completion report, Form 29 (a).

(1) That the entries in the report accord with those appearing in the last work-voucher submitted.
(2) That the names of the Engineers and subordinates who supervised each work have been duly filled in.
(3) That the name of the officer by whom the work was last inspected has been duly noted.
(4) That explanations of differences and proposals for disposal of materials at site, are duly given; also reasons for outstanding liabilities.

ESTABLISHMENT.

NOTE.—Under the head "establishment" will be exhibited the salaries, travelling allowances and contingencies of the Engineering establishment.

(i) Salary Bill, Form 30.

(1) The amount under "salaries" will be supported by a single voucher for the entire monthly cost of the Engineering establishment signed by the Engineer.
(2) The receipts of the several subordinates need not be attached thereto, but will be filed in the Engineer's office; the Engineer being held responsible for the disbursement of the amount drawn on his own account as well as on that of his subordinates.
(3) This bill will be subjected to the same check as laid down for the salary bill in the civil rules—the form being similar.

(j) Travelling Allowance Bill, Form 32.

(1) The amount shown against "travelling allowances" must be supported by bills duly countersigned by the President.

NOTE.—The following rules are to be observed when auditing the bill:—

(2) That the President has duly countersigned the bill in token of the claim preferred having been accepted by him.
(3) That the amounts claimed are correct with reference to the data appearing in the bill, and that the rates at which travelling allowance is claimed are not in excess of those admissible under the Civil Travelling Allowance Code and the several orders of Government passed with reference thereto.
(4) Arrears claims should be checked with reference to previous vouchers.
(5) That the rate of daily allowance paid to the Engineer does not exceed Rs. 4 in the absence of special orders to the contrary; and that the travelling allowance claimed by the Engineer for halts at head-quarters is supported by a certificate of actual expenses incurred.

(k) Contingent Bill, Form 33.

(1) The amount under "contingencies" must be supported by one general bill duly countersigned by the President.

NOTE.—The following are the special points needing attention:—

(2) That the expenditure is classified under the heads specified in the "Notes" on the bill form itself, and that such classification is correct with reference to the vouchers attached.
(3) That any charges needing special sanction are supported by such sanction.
(4) That the certificates of the disbursing and countersigning officers are duly furnished.
(5) That the budget allotment and entries at foot are duly filled in.
(6) That the authority is quoted for office rent, if drawn.
(7) That the distribution as determined by the President has not been deviated from.

(l) Tools and Plant—Work-voucher.

(1) Charges shown under the head "tools and plant" should be correctly distributed under the sub-heads "new supplies" and "repairs" and supported by the necessary vouchers.
(2) A separate work-voucher should be submitted for "tools and plant" exhibiting the expenditure by sub-heads of the different classes of articles with reference to the amount of the sanctioned estimate.
(3) All the remarks under form 23 noted above apply also to work-vouchers of tools and plant.

(m) Consolidated Treasury Receipt, Form 37.

(1) That the amount of the receipt agrees with the total of the several sums shown in detail as having been remitted to the treasury.

(n) Schedule of Miscellaneous Advances, Form 38.

(1) That in this schedule no charges other than those specified in paragraph 1 of the "Notes" on the reverse of the form are included.
(2) That the entries are in full detail so as to furnish clear information in regard to the nature of the transactions.

(3) That columns 1 to 5 are correctly filled in with reference to the previous schedule.
(4) That all debits in column 7 are duly supported by vouchers or by corresponding entries in the extracts from the adjustment book, and that the total of the debits as appearing in the schedule agrees with that noted in the schedule of expenditure.
(5) That the figures in column 9 "cash" are in agreement with the entry in the schedule of receipts.
(6) That the credit by "work done" or "stock" supplied agrees in amount with that shown in the vouchers concerned.
(7) That the nature of adjustment and steps taken to effect adjustment are invariably noted in column 14.
(8) That items remaining unadjusted for more than three months are specially reported to the President for orders.

(o) Treasury Balance Certificate, Form 39.

(1) That in the case of uncashed cheques, information should be furnished in regard to those of more than three months' standing,—the currency of which consequently has expired,—stating whether the Engineer's drawing account has been correspondingly raised.

Half-yearly Return of Tools and Plant, Form 36.

238. The following are the special points needing attention:—

(1) That the return is submitted immediately after the close of the half-year to which it appertains, and that any marked delay in its submission is reported to the President.
(2) That the entries agree with those in the previous return and the monthly returns submitted in Form No. 35. The opening and closing balances as well as the additions and deductions should be carefully checked.
(3) That explanations of differences and remarks are clearly and completely noted in the column provided for the purpose.
(4) That the necessary explanation is forthcoming in cases in which column 20 headed "as actually counted" is not filled in.
(5) That under details of "receipts" and "issues" references are made to the monthly accounts, in which the articles appeared as purchased or sold, &c.

Result Statement, Form 40.

239. Any items found to be objectionable in the Engineer's accounts, will be recorded in the result statement (Form No. 40), and a copy thereof will be furnished to the Engineer through the President for explanation.

NOTE.—The result statement should be drawn up on the following plain:—

(1) The objections should be noted simultaneously with audit and rendered complete after its close.
(2) Results statements should be despatched from the Treasury Deputy Collector's office not later than the close of the month following that to which the accounts relate.
(3) The entries in the first three columns should be so made as to obviate any further reference to the vouchers.
(4) Amounts adjusted but awaiting clearance should be noted in the money-column under "Particulars of items and amounts."
(5) In the case of other objections such as the following:—
    (*a*) Incorrect preparation of forms,
    (*b*) Do. use of forms,
    (*c*) Want of certificates,
    (*d*) Want of receipt stamps and the like,

    No entry need be made in the money column.
(6) The total amount placed under objection should be brought out at the foot of the statement.
(7) Amounts subsequently removed from objection will be shown under a distinct entry, with reference to the entries appearing in the adjustment book.
(8) The amount of the unadjusted balance should be noted at foot of each result statement by way of reminder to the Local Fund Engineer.
(9) The attention of the Engineer should be drawn to the objections awaiting replies by the insertion of a separate paragraph for the purpose at the end of each subsequent month's result statement referring to those objections by their numbers in the previous result statements.
(10) Objections remaining unreplied to for more than two months should be separately brought to the notice of the President.
(11) On the receipt of the Engineer's explanation, the action taken should be recorded in the column provided for the purpose.

Further remarks from the Engineer and action, if any, taken with reference to the same, should be noted in the remarks column.

(12) The objections raised will appear under the following heads :—

I. *Want of Estimate.*—To be noticed in every case, for even when a work is undertaken on emergency, in anticipation of sanction, the estimate should follow without delay, and there is ample time to obtain sanction to it before submission of the accounts. The reason for the absence of estimate, the probable cost of the work to be done, and the steps taken to remedy the irregularity should be briefly stated in the Engineer's explanation.

II. *Excess over Estimate.*—All excesses should be noticed. The probable total excess and the steps taken to meet it should be briefly stated in the Engineer's explanation.

III. *Want of Allotment.*—"Incomplete works," as defined in Chapter III, Rule 33 of Government rules, may be proceeded with up to a limit of one-fifth of the estimated reserve for the year current.
In all other cases, steps should be taken to obtain allotment. Even in cases of emergency when there has been no time to frame an estimate, appropriation of a specific sum should be applied for, the reasons for not having followed this course must be fully explained.

IV. *Excess over Allotment.*—The steps taken to obtain the necessary funds should be stated.

V. In the case of works for which abstract estimates have been submitted (Rule 61) attention will be drawn to excesses under sub-heads, and the Engineer should be required to furnish reasons for any deviations from quantities and amounts as estimated for other than those sanctioned in monthly deviation statements.

VI. *Miscellaneous irregularities.*—Under this head should be noticed delays in the submission of the accounts, unattested alterations, and informalities of every kind, such as the absence of the Overseer's certificate of payment in nominal rolls, &c., &c.

Statement of objectionable items needing sanction of Government, Form 41.

240. An extract will be made monthly from the result statement of such items as need the orders of Government for communication to the Accountant-General in the above form :

(1) The entries as noted in columns 2, 6, 9, 10, and 11 should be exact transcripts from the result statement columns 3, 4, 5 and 6.

(2) On return of the statement from Government a copy should be forwarded to the Engineer through the President for information and the necessary action thereon.

241. The Treasury Deputy Collector will, after the close of each half-year, render to the Accountant-General a statement of objections outstanding more than three months. Thus the statement for the first half-year will include those relating to previous months up to June inclusive, while the statement for the second-half will include objections up to December preceding.

Index to Local Fund Public Works Forms.

Number.	Description of Forms.	Pages.
1	Register of Estimates	55 and 56
2	Do. of Allotments for Works	57 and 58
3	Application for Credit	59 and 60
4	Letter of Credit	61 and 62
5	Local Fund Engineer's Cheque	63 and 64
6	Engineer's Pass-book	65 and 66
7	Imprest Cash-book	67 to 70
8	Cash-book	71 to 74
9	Treasury Remittance Book	75 and 76
10	Adjustment Book	77 and 78
11	Cash Abstract Book	79 to 84
12	Cash Account Current	85 to 88
13	Schedule of Receipts	89 and 90
14	Do. of Expenditure	91 to 94
15	Nominal Muster Roll	95 to 98
16	Daily (or Ten-day) Report	99 to 102
17	Contract Certificate	103 and 104

Index to Local Fund Public Works Forms.—continued.

Number.	Description of Forms.	Pages.
18	Bill for Materials	105 and 106
19	Contractor's Ledger	107 and 108
20	Statement of Deviations	109 and 110
21	Work Abstract for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs	111 to 114
21 (*a*)	Work Abstract for Ordinary Repairs	115 to 120
22	Register of Works	121 to 124
23	Work Voucher for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs	125 to 128
23 (*a*)	Work Voucher for Petty Works and Repairs estimated to cost Rs. 1,000 and under each	129 to 132
23 (*b*)	Work Voucher of Ordinary Repairs other than important Renewals costing more than Rs. 1,000 each	133 to 136
24	Road Metal Rate-book	137 to 140
25	Statement of Road Metal supplied	141 and 142
26	Do. of Receipts, Issues and Balance of Road Metal	143 and 144
27	Note Book	145 and 146
28	Measurement Book	147 and 148
29	Completion Report for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs, exceeding Rs. 500	149 and 150
29 (*a*)	Completion Report of Original Works and Special Repairs including important Renewals falling under Ordinary Repairs costing Rs. 500 and under each	151 to 154
30	Salary Bill of Establishment	155 to 158
31	Journal of the Occupation and Duties	159 to 162
32	Travelling Allowance Bill	163 to 166
33	Contingent Bill	167 and 168
34	Account of the Daily Receipts and Issues of Tools and Plant	169 to 172
35	Statement of Receipts, Issues and Balance of Tools and Plant	173 and 174
36	Balance Return of Receipts, Issues and Balance of Tools and Plant (half-yearly)	175 to 178
37	Consolidated Treasury Receipt for Payments into Treasury	179 and 180
38	Schedule of Transactions, Adjustment and Balances under Miscellaneous Advances	181 and 182
39	Treasury Balance Certificate	183 and 184
40	Result Statement	185 to 188
41	Statement of Objectionable Items needing sanction of Government	189 to 192
42	Estimate Form—Wrapper or Outer Sheet	193 and 194
43	Do. Detail Measurements	195 and 196
44	Do. Calculation Sheet of Cross Sectional Areas and Contents of Earthwork	197 and 198
45	Do. Abstract	199 and 200
46	Do. Abstract for Grouping Works of same description	201 and 202
47	Do. Abstract General	203 and 204
48	Do. Abstract Classified	205 and 206
49	Comparative Statement of Differences	207 and 208
50	Estimate Form—Abstract for Periodical Repairs	209 and 210
51	Do. Collection and Consolidation of Road Metal	211 and 212
52	Tender for a Schedule Contract for each class of work	213 and 214
53	Do. for each item	215 and 216

Reference to L. F. P. W. Rules.

Paras. 61 and 181.

L. F. P. W. Form No. 1.

NOTES.

1. All estimates for original works and special repairs, including important renewals appertaining to maintenance repairs of roads, and submitted for sanction, will be entered in this register. The works will be arranged according to the classification adopted in the budget.

District.

2. The numbers in column "Register No." will be consecutive for the official year, the works under each sub-head being numbered in a separate series which, with their respective distinguishing letters, should be noted on the estimates, the estimates being filed in that order.

3. When a revised estimate is sanctioned, the entry relating to the original estimate should be neatly scored through in *red* ink, the number of the revised estimate should be entered in the column for "Remarks" opposite to the original, and corresponding cross reference should be made opposite to the entry of the revised estimate. (To prevent confusion, erroneous entries should be scored through in *black* ink). Similar cross entries should be made between original and supplemental estimates.

4. When a sanction given embraces a number of separate though connected works, each individual work should be entered in the register. Thus, all the bridges on a line of road should be separately entered. In such cases, the aggregate sanction should alone be numbered, the individual parts being distinguished by letters, *a*, *b*, *c*, *&c.*

Register of Estimates.

Register of Estimates.

Register No.	Submitted for sanction		Sanctioned			Heads of classification.		Particulars of estimate.			Completion Report submitted		Remarks.
	With letter No.	Date.	Authority.	No.	Date.	Main head.	Sub-head.	Taluk *	Description of work.	Amount of estimate.	With letter No.	Date.	

* As per divisions of Taluk Boards.

Reference to L. F. P. W. Rules.
Para. 181.

L. F. P. W. Form No. 2.

NOTES.

1. The entries in the Register should be so made as to bring together major and minor works separately under each head as appearing in the budget.

2. After each entry should be left space for the record of subsequent additions or deductions.

3. As each addition or deduction is noted, the total as it stands up to date should be recorded in pencil, in order that the abstract at foot, showing the state of the grants, may be readily posted.

District.

Register of Allotments.

Register of Allotments.

Original Works *—Communications.

Item No.	Name of work.	Estimate.		Previous year's expenditure.	Current year's allotment.		Remarks.
		Authority.	Amount.		Authority.	Amount.	

* The works should be arranged according to the classification adopted in the budget.

Abstract.

Months.	Original Works.			Repairs.			Establishment.	Contingencies.	Tools and Plant.	Remarks.
	Communications.	Civil Buildings.	Miscellaneous Public Improvements.	Communications.	Civil Buildings.	Miscellaneous Public Improvements.				
April. { Major. * Minor ..										
May. { Major .. Minor ..										

* All works costing above Rs. 300 each.

Reference to L. F. P. W. Rules.

L. F. P. W. Form No. 3.

Para. 108.

NOTES.

1. This application should be sent to the President of the District Board on or before the 15th of each month, for that immediately ensuing.

2. Applications for supplementary credits should, as far as possible, be avoided. If submitted, the reason for their submission should be fully explained.

3. These applications should be so prepared as to provide for the amount of probable outlay in the month, and for a working balance of half that sum.

4. A Local Fund Engineer may obtain funds when necessary from the sub-treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the Huzur Treasury. In such cases the Local Fund Engineer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such sub-treasuries in order that funds may be duly provided :—

District.

Application for Credit, for August 188 .

Forwarded to the President, District Board, for favor of compliance, as this Office No. , dated

_____,
Local Fund Engineer,
_____ *District.*

Particulars of Heads under which Funds are required :—

Head.	Grant of the year.	Probable outlay to 31st July 1880.	Probable outlay for August 1880.
Original Works			
Repairs			
Establishment			
Tools and Plant ..			
Total ..			

Application for Funds.

Particulars of Treasuries on which credits are solicited to the extent noted below in accordance with the subjoined Estimate of Requirements :—

Treasuries.	Amount.
Total ..	

Estimate of Requirements.

Particulars.	Amount.
Amount of balance (Drawing Account * and Cash on 1st instant, *i.e.*, on 1st July	
Estimated outlay of current month .. .. Total ..	
Probable balance on 1st proximo	
Amount of credit for August now applied for	
Probable cash outlay during August	

Station,
10*th July* 188 .

_____,
Accountant.

_____,
Local Fund Engineer.

* Undrawn portion of Letters of Credit thus:—

	Rs.	A.	P.
Balance of Drawing Account on 1st June 188 ..	0	0	0
Amount of credit granted for June	0	0	0
,, of Cheques drawn in ,, ...	0	0	0
Total ..	0	0	0
Balance of Drawing Account on 1st July	0	0	0

Reference to L. F. P. W. Rules.
Paras. 107 and 109 to 113.

L. F. P. W. Form No. 4.

District.

Letter of Credit.

To District Board's Office,
The Collector of 188 .
Sir,

I have the honor to request that you will cash cheques drawn by the to the extent of Rs. This letter of credit has effect from the 188 .

I have the honor to be,
Sir,
Your obedient servant,

President, District Board.

Treasury.	Division.	Amount.	

Reference to L. F. P. W. Rules.

Paras. 117 and 118 to 126.

L. F. P. W. Form No. 5.

NOTES.

The Memorandum of Drawing Account Balance provided for on the reverse of the counterfoil of this form should be carefully filled in wherever a cheque is issued. This will prevent cheques being drawn in excess of the available balance in each treasury, it will also enable the Engineer to ascertain at any time what balances are available at the several treasuries.

District.

Cheque Form.

Form No. 10.—*Engineer's Cheque.*

LOCAL FUND PUBLIC WORKS.

Cheque No. Book No.
Office of the L. F. Engineer, District
Dated of
on the Treasury
Pay to
Rupees
Signature
Under Rupees

REVERSE.

Memo.

Balance brought forward ..	
Add— Amount of letter of credit (if any)	
Total ..	
Deduct—Amount of this cheque.	
Balance available	

LOCAL FUND PUBLIC WORKS.

Cheque No. Book No.
Office of the L. F. Engineer, District
Dated of

To the Officer in charge of the Treasury at

Pay to or order
the sum of Rupees
and charge the same against
the account of L. F. Public Works.
Rs.

L. F. Engineer.

Under Rs.

N.B.—This cheque is current for three months only.

Reference to L. F. P. W. Rules.
Paras. 114 and 115.

L. F. P. W. Form No. 6.

NOTES.

1. The Pass-book will be kept by the Engineer in this form which will be supplied by the Treasury officer. On the Receipt side will be entered the amount of any Letter of Credit granted in favor of the Engineer, and on the Charge side, the cheques paid day by day to his order, the balance at credit being brought forward month by month.

2. At the end of the month, the Treasury officer will furnish the Local Fund Engineer with a certificate in Form 39, showing the balance at credit of Local Fund Engineer as shown by the Treasury Pass-book. The Local Fund Engineer will make a memorandum of the unpaid cheques on the certificate and forward it with the monthly accounts as a voucher.

3. A Local Fund Engineer may, with the previous sanction of the President, empower an Assistant Engineer to draw cheques against his own drawing account up to any limit which he may specify. In such cases, the cheques of the subordinate drawing officer should be marked by a distinguishing letter, and the memorandum of unpaid cheques will be prepared so as to show the unpaid cheques as well as the balance as per Cash-book of the Local Fund Engineer and of the subordinate drawing officer, if there be one separately.

4. A Local Fund Engineer or his subordinate drawing officer may obtain funds when necessary from the sub-treasuries by means of cheques which should be distinguished by different numbers and letters from those drawn against the treasury. In such cases the Local

District.

Engineer's Pass-book.

Fund Engineer should give notice to the Treasury officer, from time to time, of the probable amount of his drawings on such sub-treasuries, in order that funds may be duly provided. The cheques drawn against sub-treasuries will be entered by the treasury officer in the Pass-book against the drawing account of the Local Fund Engineer under the several columns provided for the purpose.

Pass-book.

The Treasury or the Bank of in account current with L. F. Engineer,

Cheque Book No. advised

Dr. *Cr.*

Month and Date.	—	Initials of Treasury Officer.	Amount.	Month and Date.	—	Initials of Treasury Officer.	Amount.
	To Balance ..		RS. A. P.		By Cheque No. ..		RS. A. P.
	Balance ..				Total ..		

N.B.—To be balanced *monthly*, and signed in full after being balanced.

Reference to L. F. P. W. Rules.
Paras. 143 to 147; 172 and 173.

L. F. P. W. Form No. 7.

NOTES.

1. The cash transactions of Imprest-holders will be recorded in this simple form.

2. Each officer, with whom an Imprest account is opened, receives at starting a round sum as a standing advance, which is at once entered in the account. The disbursements from this advance are entered daily as they are made, clearly and in full detail. As the advance runs short, the account is closed and the original is sent off to the officer from whom the Imprest is held. This account is supported by the necessary vouchers numbered and tacked on so as to correspond with the order of the entries in column "No. of Voucher." The officer to whom the account is submitted will, after scrutinizing the account and satisfying himself as to the propriety of the charges and the clearness of the entries and the sufficiency of the vouchers, reimburse to the Imprest-holder the exact sum expended, so as to bring up the Imprest cash in hand to the original amount.

3. The account will contain no entries of receipts other than recoupments of expenditure; nor any entries of expenditure other than those paid directly by the Imprest-holder. At the foot of the account however and below the abstract should be noted in red ink any miscellaneous receipts collected by the Imprest-holder. This is considered necessary to prevent any omission of receipts realized by subordinates from the Engineer's accounts.

4. It is customary to incorporate the Imprest cash account in the District Cash-book only in abstract instead of entering the transactions *in extenso*, the Imprest-holder, or the Engineer's

District.

No.

Imprest Cash-book of

for the Month of

Accountant, will therefore make up the abstract under the several heads in red ink at the foot of the form, for posting into the Cash-book. The Imprest cash accounts are numbered to correspond with the number quoted in the Cash-book, so as to be readily traceable from it, and should be carefully filed for future reference.

5. Imprest accounts should be filed in the Engineer's office in separate series for each Imprest-holder, the series being opened afresh each year.

Imprest Cash-book. Form No. 7.

COUNTERFOIL.

District.

Imprest Cash-book for 188 .

Day of month.	Transactions.	Number of voucher.	Amount of each disbursement.	Total.	Head of account.
			RS. A. P.	RS. A. P.	

Station

Date *Imprest-holder.*

Memorandum of Miscellaneous Receipts.

... ...

... ...

Total ...

Abstract.

Head of Account.	Expenditure.

Posted into the Cash-book on (here note date of posting.)

Recouped by cheque No. , dated

Imprest Cash-book. Form No. 7.

ORIGINAL.

District.

Imprest Cash-book of for 188 .

Day of month.	Transactions.	Number of voucher.	Amount of each disbursement.	Total.	Head of account.
			RS. A. P.	RS. A. P.	

Station

Date *Imprest-holder.*

Memorandum of Miscellaneous Receipts.

... ...

... ...

Total ...

Abstract.

Head of Account.	Expenditure.

Posted into the Cash-book on (here note date of posting.)

Recouped by cheque No. , dated

Reference to L. F. P. W. Rules.

Paras. 135, 181; 183 to 190; and Note 6 (1) under 204.

NOTES.

1. Every entry must be full and clear. On the Expenditure side, the date and number of the voucher, the name of the work, and all else that is necessary to render clear what the transaction was, must be entered against each item. In the case of Road works the number of the section should be noted in the case of Departmental Agency works. In the case of Contract works, the name of the contractor and the number and date of the bill should be noted in addition. The amount chargeable to each separate work or account should be separately entered, and the head of account noted at the same time.

2. Transactions must be entered at the time of their occurrence; thus payments of salaries should be entered when the payments are actually made. Similarly, money advanced to a subordinate for disbursement to laborers at a distance should not be entered in the Cash-book as paid to laborers till actually disbursed to them; such advances should be noted in the Cash-book as temporary imprests until the subordinate returns the duly certified nominal rolls and an imprest account, if necessary.

3. A cheque should not be drawn until it is intended to be paid away, and no cheque should be entered in the Cash-book until it has been actually paid away: thus it would be very irregular to draw cheques and deposit them in the cash-chest at the close of the year for the purpose of showing the full amount of the grant as utilized, or to keep the Cash-book open after the 31st March, and make disbursements in April, entering them in the Cash-book as having been made in March before the close of the year.

4. Receipts should invariably be taken at the time of payment, and always on printed forms. They should be numbered at once, and this number entered in the Cash-book.

5. No erasures are allowed. If a mistake is made, it should be corrected in red ink with the disbursing officer's initials.

6. Lapsed cheques should be returned to the Local Fund Engineer, who will destroy them and issue new cheques in lieu; the fact of the destruction and the numbers and dates of the new cheques will be recorded on the counterfoils of the old cheques, and the numbers and the dates of the old cheques that are destroyed upon the counterfoils of the new cheques. The fact of the new cheques having been issued will be entered on the dates of issue in red ink, parenthetically in the cash-book, but not in the money columns.

7. A cancelled cheque should be entered on the charge side in the column "Bank or Treasury" as a *minus* entry in red ink, and the head of service, to which it was originally charged, thereby credited. This should be done if the

District.

Cash-book of

work on account of which the cheque was originally drawn is still in progress, but, if it happen that the work has been closed, the value of the cheque should be taken as a credit to revenue and entered on the debit side of the cash-book, but the amount will not be considered as an ordinary miscellaneous receipt to be paid into treasury; when the amount is adjusted by credit to revenue, it should be deducted in the adjustment book from the amount credited to "L. F. P. W. cheques issued."

8. When cheques are lost during their currency, and it becomes necessary to issue duplicates, the duplicates, in printed forms, should bear the same number and date as the originals, written in manuscript, the treasury officer concerned being immediately informed of the loss of the originals and the issue of duplicates.

9. The amount of the letter of credit should be shown on the credit side in column 5.

10. The Local Fund Engineer should initial the brought and carried forward totals on each folio.

Cash-book of *Local Fund Engineer for the Month of* 188 .

Date of receipt.	Number of voucher.	From whom received, &c.	Receipts. Cash.	Receipts. Bank or Treasury.	Head to which taken in Cash Abstract Book.	Date of payment.
1	2	3	4	5	6	7
			Rs. A. P.	Rs. A. P.		
		Total ..				

Number of voucher.	To whom paid, &c.	Payments. Cash.	Payments. Bank or Treasury. No. of Cheque.	Payments. Bank or Treasury. Amount.	Head to which taken in Cash Abstract Book.
8	9	10	11	12	13
		Rs. A. P.		Rs. A. P.	
	Total ..				
	Balance				
	Total ..				
	Cash in chest *				* *Vide* Abstract overleaf.
	Imprest with Mr. ..				
	Total ..				

Cash balance counted by me this day and found to be correct 188 .

Examined, and posting into cash abstract book completed.

188 .

Accountant.

Local Fund Engineer.

Abstract of Credits granted, Cheques drawn, and Balances in Treasuries.

—	Ch. Treasury.	T. Treasury.	S. Treasury.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance in treasury on as per last month's cash-book				
Credit granted for the month				
Total ..				
Deduct—cheques drawn as per counterfoils of cheque-books				
Balance in Bank or Treasury on the as per other side				

Reference to L. F. P. W. Rules.

Paras. 131 and 181.

NOTES.

1. Miscellaneous receipts realised by Local Fund Engineers are not available for expenditure, but must be paid into the treasury as soon as possible, after realisation.

2. The Local Fund Engineer should enter in this "remittance book" all his remittances to the treasury; this book should be sent with the cash to the treasury, where it should be receipted (1) by the Accountant and Treasurer when the remittance is Rs. 500 and under; and (2) by the treasury officer when it exceeds that amount.

3. At the end of each month, the month's remittances will be totalled and the book with the form of Consolidated Receipt Form No. 37 (filled in), will be sent to the treasury officer, who will verify the total and sign the book and the consolidated receipt, and return them to the Local Fund Engineer. He will retain the book in his possession, and will attach the original consolidated receipt to his monthly account as a voucher.

4. Special care should be taken to note in the column provided for the purpose the head of account to be credited, such as "L. F. P. W. cheques," "45, Civil Works," &c.

5. Refunds from the expenditure of the year current should be credited to "L.F.P.W. cheques," while those relating to years previous should be credited to "45, Civil Works."

L. F. P. W Form No. 9.

District.

Treasury Remittance Book.

Date of remittance.	Amount in words.	Amount in figures.	Head of account to be credited.	Signature of Accountant and Treasurer for sums of Rs. 500 and under, and date of receipt.	Signature of Treasury Officer for sums exceeding Rs. 500 and date of receipt.
	Rs. A. P.	Rs. A. P.			

Reference to L. F. P. W. Rules.

Paras. 181, 191 and 196.

NOTES.

1. This book is intended for the initial record of all transactions which have to be brought into the accounts, but which do not involve the actual receipt or disbursement of cash.

2. The following are instances of such transactions:—

(1) Transfer of a debit or credit from one account to another.
(2) Transfer of materials from one work to another.
(3) Corrections, reversals or writes-back, made under instructions from the President and the Accountant-General.

3. Transactions should be punctually recorded in the order of their occurrence, and the reasons for such adjustment should be specified. An extract of the month's entries in the register should accompany the Engineer's monthly accounts, if they include any entry besides the usual formal entry in connection with "Local Fund Engineer's cheques."

4. If they were the subject of previous orders or correspondence, the entries of all transactions should include references to such correspondence, to facilitate future reference.

5. It is to be specially noted that for every complete entry made in this book, the totals of the amounts entered on the two sides must be the same; that is to say, that for every credit to one head of account, there must be a precisely equivalent debit to one or more other heads of accounts or *vice versâ*.

6. The items for each month must be consecutively numbered.

7. The closing entries of the adjustment book will usually be those relating to "Local Fund Engineer's cheques."

8. The total amount of cheques issued during the month as shown by the cash and cheque books will be credited to "Local Fund Engineer's cheques" by debit to "Service Heads concerned."

L. F. P. W. Form No. 10.

District.

Adjustment Book.

Adjustment Book, ———— 188 .

Item No.	Particulars of each transaction.	Credits.		Debits.		Abstract Book into which posted.
		Head of Account.	Amount.	Head of Account.	Amount.	
1	2	3	4	5	6	7
			Rs. A. P.		Rs. A. P.	
	Total ..					

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 181, 192 and Note 6 (4) to 204.

NOTES.

1. This book collects under the recognised classified heads the whole of the cash and the adjustment transactions of a district.

2. The entries from the subordinate drawing officer's cash-books (if any) are first posted. In order to test whether every entry in the cash-book has been posted into the cash abstract, provision has been made in the latter for the entry of certain classes of transactions, which, though appearing in the former, are not required for account purposes to be carried into the account current. The transactions in question are those posted under the heads "Cash from Treasury" and "Letters of Credit," which, added to the totals under other heads should bring out the totals of receipts and payments, as shown in the cash and treasury columns of the cash-book.

3. The entries from the adjustment books are next posted, and, lastly, the entries under Refunds of Revenue, which are shown as payments on the charge side of the cash-books, are transferred to the receipt side of the abstract as reductions of revenue ; and refunds of expenditure, shown as receipts in the cash-books, are transferred to the charge side of the abstract as reductions of expenditure; so as to bring out the nett results to be posted into the cash account current.

4. The posting of this book, as well as the several detailed schedules, the totals of which work up to the entries under each head in the cash account current, should be carried on daily as the transactions occur, and not be delayed till the close of the month. Thus, the accountant should have, on the 1st of the month, at hand a complete set of the forms of accounts required for the month, and fill in the headings in the various schedules, leaving sufficient space under each head according to the usual requirements of previous months. The opening balances of cash and of the other accounts will be filled into each account, so soon as the account of the last month is closed. By this plan, the work at the end of the month will be reduced to little more than the operations of totalling and agreeing the various accounts, and all hurry and delay will be avoided.

5. Special care should be taken to strike off this form with reference to probable requirements as regards the number of pages needed for receipts and charges respectively.

L. F. P. W. Form No. 11.

District.

Cash Abstract Book for the month of

188 .

Cash Abstract Book of Local Fund Engineer for 188 .

RECEIPTS.

Division.	Local Fund Engineer's cheques, *i.e.*, cheques issued against the drawing account.	Miscellaneous receipts.	Miscellaneous advances.	Refunds of expenditure.	Stock purchases and sales.	Stock	—	—	—	Add heads to be excluded from the Cash Account Current. Cash from treasury.	Add heads to be excluded from the Cash Account Current. Letters of credit.	Add opening balance,	Grand Total as per cash-book.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..													
Adjustment													
Total ..													
Grand Total ..													
Deduct refunds of Revenue transferred from, and refunds of expenditure transferred to, the charge side													
Nett totals to be posted into the Cash Account Current													

CHARGES. Cash Abstract Book of Local Fund Engineer for 188 .

Division.	Original Works.			Repairs.			Establishment.			Tools and plant.	Miscellaneous advances.	—	—	—
	Communications.	Civil buildings.	Miscellaneous public improvements.	Communications.	Civil buildings.	Miscellaneous public improvements.	Salaries.	Travelling allowance.	Contingencies.					
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..														
Adjustments														
Total ..														
Grand Total ..														
Deduct refunds of Revenue and Expenditure														
Nett totals to be posted into the Cash Account Current														

CHARGES. Cash Abstract Book of for 188 .

Division.	Payments into treasuries.	Total of heads to be carried into the Cash Account Current.	Add heads to be excluded from the Cash Account Current. — Cash from treasury.	Add closing balance.	Grand Total as per Cash-book.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..					
Adjustments			Add amount of credits to Local Fund "Engineer's Cheques" already debited to "Service Heads concerned" in the cash-books.		Total as per adjustment book.
Total ..					
Grand Total ..					
Deduct refunds of Revenue and Expenditure					
Nett totals to be posted into the Cash Account Current					

Accountant. Local Fund Engineer

Reference to L. F. P. W. Rules.

Paras 195, 197 and 231.

L. F. P. W. Form No. 12.

NOTES.

1. The entries in this form are copied from the line of "Nett totals to be posted into the Cash Account Current" brought out at the foot of the Cash Abstract Book. The opening balance is taken from the closing balance of the last Account Current.

2. A memorandum of receipts to be paid into the treasury is appended to this form. The amount paid in should be supported by the treasury officer's consolidated receipt, Form No. 37; and a note should be made in the remark-column, when necessary, explaining the reason for nonpayment of any portion of the receipts into the treasury, within the month.

District.

Cash Account Current of Local Fund Engineer for the month of 188 .

DISTRICT.

CASH Account Current of 188 . Local Fund Engineer for the month of

Receipts.	Amount.	Total.	Expenditure.	Amount.	Total.
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To balance at end of last month.			By expenditure as per schedule		
Cash in chest (including imprests)			Original works. { Communications		
Cash amount of cheques issued against letters of credit, as per schedule of receipts ..			Civil Buildings		
Cash miscellaneous receipts as per schedule of receipts ..			Miscellaneous Public Improvements		
			Repairs .. { Communications		
			Civil Buildings		
			Miscellaneous Public Improvements		
			Establishment		
			Tools and plant		
			By payments into treasury, as per separate memorandum and Treasury officer's receipt attached		
			By Balance (as per separate memorandum)		
			,, Cash in chest		
			,, Imprests		
Grand Total ..	..		Grand Total ..	..	

Details of Balances.

CASH IN CHEST.		IN IMPREST.	
Amount.	Disburser.	Amount.	Imprest-holder.
RS. A. P.		RS. A. P.	

Certified that the balances exhibited in this statement agree with balances shown in the Local Fund Engineer's cash-book.

Dated 188 . *Local Fund Engineer.*

Memorandum of Cash receipt paid into Treasury during 188 .

Particulars.	Balance remaining to be paid in from last account.	Receipts in the month.	Total receipts payable into Treasuries.	Amount actually paid into treasuries as per consolidated receipt attached.	Balance payable into Treasuries.	Remarks.*
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

* In this column should be entered explanations for nonpayment.
N.B.—Received after the 27th of the month, hence not paid in.

This is to certify that the entries in the cash and adjustment books for the month of 188 , of which this is an abstract, have all been correctly made, and that the balances exhibited in this account agree with the balances shown therein.

Dated 188 .

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 195 and Note 1 to 204.

NOTES.

This schedule must be prepared with reference to the entries in the cash-book and the totals at foot of the cash abstract on the receipt side.

L. F. P. W. Form No. 13.

District

Schedule of Receipts for the month of 188 .

SCHEDULE of Receipts for the Month of 188 .

—	Amount.	Total.
Cheques issued.	RS. A. P.	RS. A. P.
Amounts drawn on letters of credit during the month—		
Huzur treasury		
Taluk do.		
Do. do.		
Do. do.		
Miscellaneous receipts.		
Realisations from avenues (produce clippings, &c.) ..		
Sale of unserviceable tools		
Do. of old materials		
Refunds of expenditure		
&c. &c. &c.		
Total, Receipts ..		

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 195, 198 and 235.

NOTES.

1. The entries in the schedule should be detailed in the order of the main and sub-heads of classification. The total of each of these heads should obviously agree with the corresponding charges in the cash and stock (if kept) accounts current.

2. The names of works should agree exactly with those given in the sanctioned estimates.

3. The total grant and outlay of the year for works not affected by the month's transactions should be added in lump sums in columns 7 and 8, so as to bring out the total grant and outlay up to date under each head.

4. An abstract should be given at the foot of the schedule showing the expenditure under main and sub-heads compared against the grant thus :—

Original Works.	Expenditure.	Grant.
Communications	0 0 0	0 0 0

L. F. P. W. Form No. 14.

District

Schedule of expenditure against budget grant for the month of 188 .

The abstract will enable the Local Fund Engineer to see at a glance his position in regard to the funds assigned to him, and the probability or otherwise of his utilising them. This abstract should be scrutinised with particular care towards the close of the year and the probability of serious excesses or lapses of grant brought to the notice of the President for necessary action.

Item No.	Name of Work.	Reference to Work-voucher.	Charges of the Month.		
			Cash.	Stock.	Total.
1	2	3	4	5	6
			RS. A. P.	RS. A. P.	RS. A. P.

Outlay of the year compared with the grant.			Outlay up to date compared with Estimate.			Remarks.
Total charges of the Year.	Appropriation.		Total charges up to date.	Estimate.		
	Amount.	Authority.		Amount.	Authority.	
7	8	9	10	11	12	13
RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		

Dated

Local Fund Engineer.

Accountant.

CERTIFIED that the following works were completed during the month according to the proposals made and approved when the estimates were sanctioned, the exceptions being explained in the column of remarks.

Name of work.	Amount of sanctioned estimate.	Total expenditure.	Explanations of deviations from estimate as regards description, quantity, and rates of work.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 101, 174 and 237 (d).

NOTES.

1. The Nominal Muster Roll is the initial record of the labor employed each day on a work, and must be written up daily by the subordinate deputed for the purpose, each morning before the laborers begin work.

2. In opening the Nominal Muster Roll, the work-people should be mustered in order and their names taken down according to their classes, and rates of wages, the names of the higher paid workman being entered first, and so on in succession down to the lowest class; a little space should be left after each group of names, to provide for the entry of the names of additional work-people who may be engaged before the close of the period for which the Muster Roll is kept.

3. The presence or absence of each laborer will be denoted each day by the insertion of the letters "P" or "A," as the case may be, against his name; the sum of the figures brought out in the column "Total" will represent the total number of days each laborer has been present, and this total multiplied by the "Rate" gives the "Amount" of wages for the period of the Muster Roll.

4. Fines and stoppages, if any, being deducted from the "Amount" of wages, gives the "Balance Due" and payable to each laborer.

5. The Muster Roll should be closed immediately after the close of the ten days or other period for which it is kept, and the laborers paid as soon after as possible.

6. The paying officer will make the disbursements in presence of at least two witnesses, note the date of the payment, and enter his initials opposite the name of each laborer paid; the certificate at foot of the Nominal Muster Roll and the signature of the witnesses will then be attached as provided for in the form.

7. The names of laborers who are absent and have not been paid, will be transferred to the Register of Arrears, Part II, and the amount so transferred will be deducted from the Grand Total of the "Balance Due" so as to bring out the "Balance paid" according to the Muster Roll.

8. The Register of Arrears, Part II, also shows the arrears of previous Muster Rolls brought forward; any payments made on account of these arrears should be noted in the column "Amount paid," and the date of payment in the column "When paid;" the total of the column "Amount paid" should be added in Part I to the "Balance paid" referred to in paragraph 7 above, and this will bring out the "Total payments" to be entered in the paying officer's account, in support of which this Muster Roll will be the voucher.

9. All wages not claimed in three months will, as a rule, be forfeited and go to credit of the work.

10. In paying daily laborers the amount due as well as that actually disbursed must be shown. All persons except those regularly employed whose salaries are charged to "establishment," will be considered as daily laborers, and their pay will be charged to the works on which they are employed.

L. F. P. W. Form No. 15.

District

Month. 188 .

Section No. (From mile to mile)

Period.

Imprest-holders' Voucher No.

District Voucher No.

Nominal Muster Roll of Daily Labor employed on the *

* Here enter name of work.

Sanctioned estimate .. { Authority. / Amount Rs.

11. At the foot of Part II will be exhibited in abstract the value of the work done as compared with the cost of the labor employed.

12. Details of measurements will be recorded on separate sheets and forwarded to the Engineer with Nominal Rolls, in the same manner as in the case of those appertaining to contract certificates. These measurement sheets need not be sent with the monthly accounts.

Part I.—Nominal Muster Roll.

Description.	No.	Names.	Days.								Total.	Rate.	Amount.	Fines and stoppages.	Balance due.	Date of payment.	Initials of paying officer and remarks.
												RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

Grand total of this Muster Roll .. ..

Deduct payments not made, as per details transferred to Register of Arrears, Part II .. ..

Balance paid ..

Add arrears of previous Muster Roll now paid off, as per details of Register of Arrears, Part II .. ..

Total payments ..

Certified that the above payments have been made by me in person and in the presence of the witnesses herein signed, read, and explained.

Signature of the Witnesses.

Signature _____

Rank of Paying Officer _____

Station _____

Dated _____ 188 .

Part II.—Register of Arrears of Wages due to Work-people.

Arrears of previous Muster Rolls.						Add arrears as per this Muster Roll.					
Month and period to which the arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.	Amount paid.	When paid.	Month and period to which the arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.	Amount paid.	When paid.
		Brought forward. ..	RS. A. P.	RS. A. P.				Brought forward. ..	RS. A. P.	RS. A. P.	
								Totals ..			
								Deduct amount paid from amount due			
		Carried over						Balance—arrears carried to next Nominal Muster Roll			

Note—All wages not claimed in three months will, as a rule, be forfeited and go to the credit of the work.

Signature of the Paying officer.

Abstract of Work done.

Description.	Quantity.	Market rate being not in excess of schedule rates.	Cost.	Remarks.
Earth-work				
Metalling				
Total (1) ..				
Amount as per this bill (2) ..				
Difference (1—2) ..				

Reference to L. F. P. W. Rules.

Paras. 102-175 and Note 6 (2) to 204.

NOTES.

1. The daily (ten-day or other periodical) Report will show in detail, in Part I, the labor and materials employed on each sub-head, and in Part II the materials received on the work. After the distribution of the laborers each day, the number of each class employed on each sub-head should be at once entered, and afterwards checked at intervals throughout the day.

2. Similarly, the materials, on being issued for use on the different sub-heads, should be at once entered in Part III in the columns set apart for these sub-heads. These entries must be made at the time by the subordinate in charge of the work, but the further computations necessary to bring out the total charges and rates may be afterwards made in the Engineer's office.

3. At the conclusion of the period for which the report is ordered to be kept, it should be completed, and, before submission, it should be checked with the totals of the Nominal Muster Roll, when it should be found that the total numbers and cost of laborers of each class and on the whole work shown in the two documents agree.

4. The numerical entries for all materials received and used, as also the cost of all items paid for by the officer in charge, will be made by him before submitting the return to the Engineer. The payments made by the Engineer will be entered in his office in red-ink.

5. In lieu of the Daily (or ten-day) Report and the work abstract required for each work, a monthly Statement in Form No. 21(*a*) will be submitted when accounting for outlay on the annual maintenance of roads other than important renewals.

L. F. P. W. Form No. 16.

District

No.

Daily (or ten-day) Report of labor employed and materials received and used on the from the to the of 188 .

Part I.—Daily Report of Labor employed.

Number and description of sub-head of estimate.	Date.														Total charges.	Quantity of work done.
Earth-work															Rs. A. P.	
Total Number																
Total cost																
Deduct fines																
Balance																
To be entered in Part I, Work abstract, column 7																
Metalling ..																
Total Number ..																
Total cost																
Deduct fines																
Balance																
To be entered in Part I, Work abstract, column 7																
Grand total as per Nominal Roll.																

Part II.—Daily Report of Materials received.

Source of Receipt.	Date of Receipt.	Description of Materials.	Total Charges.
Purchased by	To be entered in Work abstract, Part IV, columns 4 and 5.		Rs. A. P.
Local Fund Engineer			
Total number or quantity			
Rate ..			
Cost ..			
Grand Total, Cost ..			

Part III.—Daily Report of Materials used.

Number and Description of sub-head of Estimate on which used.	Date of issue.	Description of Materials.	Total Charges.
Earth-work			Rs. A P.
Total number or quantity			
Rate ..			
Cost ..			
Total cost to be entered in Work Abstract, Part I, columns 8 and 10.			
To be entered in Work abstract, Part IV, columns 8 and 9 ..			
Grand total number or quantity of cost			

Another sheet may be added if required. Signature of Subordinate in charge.

Check-measuring Officer's Certificate.

Certified that the work has been duly check-measured.

Local Fund Engineer or other Check-measuring Officer.

Memorandum of Payments made.

	Rs.	A.	P.
Total value of work done less deductions for fines, &c.			
Amount of previous payments from last certificate No. .. of 188 ... forwarded with the accounts for			
Payments now made .. { By Cash .. .. Rs. / ,, Cheque No. .. of .. ,, / ,, Stock supplied .. ,, }			
Balance due			

Received Rupees (in words) only as per details below on account of this work, namely:—
In Cash and by Cheque .. .. Rs.
,, Value of Stock supplied .. .. ,,
Total as above .. ,,

Rupees

Witnesses. Contractor. Accountant.

L. F. P. W. Form No. 17.

Contract Certificate January 188

Contractor's bill No.
Overseer's bill No.
Number of this Certificate.
Cash-book or voucher No.
Work-voucher No.
Schedule No.
District.
Name of work.
Name of contractor.
Authority for work.
Number and date of last certificate granted for this work No.
Date of termination of contract.
Amount of security deposited (if any).
Where lodged.

Reference to L. F. P. W. Rules.

Paras. 81, 86, 87, 91, 92, 93 and 237 (a).

NOTES.

1. Payments will be made only up to 9/10ths of the total value of work done, the balance being retained as security unless other security has been furnished by the contractor.

In the case of works the estimated cost of which does not exceed Rs. 50, payment may be made to contractors in full on the Overseer's measurements (Rule No. 93) subject to subsequent check-measurement of the work by the proper check-measuring authority.

2. A deduction of 10 per cent. should be made from the bill, pending final measurement of work done.

3. Payments made in cash for sums exceeding Rs. 100 should be attested by two witnesses and for smaller sums, by one witness.

4. Payments made by cheque or to recognised firms or institutions need not be attested.

5. When the payee signs in vernacular the amount acknowledged should also be noted in vernacular as well as in English.

6. In the case of other than well-known firms, all parties must sign, if there be more than one contractor or the one payee must produce a power-of-attorney from the firm.

7. The words "As a final payment in settlement of all demands" must be added when the contractor is finally paid up.

8. The words in the heading written "Prepared at the contractor's request" should be scored out when the contractor prepares his own bill.

9. Check-measuring officer's certificate should invariably be furnished in support of final payment.

10. Any deviations from contract rates should be reported in a separate memorandum.

Prepared at the contractor's request.

Unit.	Quantity executed up to date as per measurement list.	Items.	Rate.	Amount. Up to date.	Amount. Since last certificate.	Remarks.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
		Total value of work done to date	..			
		Deduct value of work shown on last certificate	..			
		Other deductions (*) ..	..			
		Net value of work done since last certificate ..				

* Give particulars of the fines or other deductions made.

Contractor. Subdivisional Officer.

Certified that the preceding claim is correct, that the necessary measurements have been made by me, and that the work has been satisfactorily performed.

In charge of work

Reference to L. F. P. W. Rules.

Paras. 237 (c).

NOTES.

(1) This form should be used in the case of materials which do not entail measurements such as "bricks," "tools and plant." It will be used by vendors for materials supplied by them; and also as a list to bring together the purchases made from persons who are unable to submit their own bills in the authorised form. In the latter case the heading in column 5 may be altered to "total from each dealer," and the receipt for each payment should be taken separately and tacked on to the form.

(2) Dealers should however be encouraged to send in their bills in this form, and will be supplied with printed forms for the purpose.

L. F. P. W. Form No. 18.

District

Bill for Materials.

(3) Purchases of materials are charged either to "tools and plant," or to specific works, or to "reserve stock"; and it will be necessary to obtain a separate bill for each of these classes of articles when one dealer supplies all.

(4) The purchases for each particular work will be collected and accounted for on the work abstract of that work; those for stock, if allowed, will be collected in the abstract of stock materials received.

The Local Fund Engineer District Dr.

To GUNPUT ROY, for materials supplied by him.

Description of materials.	Price. Rate.	Per.	Amount.	Total of each description.	Payments. Amount.	When paid.	For what account purchased.	By whom received and number of receipt attached.	
1	2	3	4	5	6	7	8	9	
	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.				
Balance due for supplies of previous months									
November 1880									
December ,, ...									
Supplied in current month.									
———— Bricks ..								L.F. Engineer.	See receipt below.
———— Do. ..									
Total of this bill, Rs. ..									
.. .. ..	..	..	..	..	..	..	..		
(in writing.)									

———— 188 .

———

Signature of Supplier.

Certified that the above claim is correct, and that the materials have been received by me.

———— 188 .

———

Signature of officer in charge.

Remarks by Local Fund Engineer.

Paid in full as per receipt below

———— 188 .

———

Signature of Local Fund Engineer.

Contractor or supplier's receipt.

Received Rupees (.....) .....

in figures in writing

on account of materials detailed in this bill, as a final payment in settlement of all demands, amount in vernacular.

GUNPUT Stamp ROY.

———— 188 .

———

Signature of Contractor.

———

Signatures of Witnesses.

———

Accountant.

L.F.P.W. FORM No. 19.

Reference to L. F. P. W. Rules.

Paras. 97, 181, 196, and 237 (*l*).

NOTES.

1. The contractors' ledger is of simple form, showing on the Dr. side the advances or payments to contractors, and on the Cr. side the value of work done as per certificates. There is a ledger head for each contractor undertaking important works or supplies.

2. When there are balances due to a contractor on more than one certificate, the amount due on each certificate should be *detailed in the ledger*.

3. When there are balances outstanding from previous months, not affected by the month's transactions, a list of such balances should be given in the following form :—

Detail of balances outstanding from previous months not affected by this month's transactions.

Name of contractor.	Balances. Due to contractor.	Due from contractor.	Number and date of last certificate, and explanation of non-payment when more than 3 months' outstanding.

Dated

———

Local Fund Engineer.

L. F. P. W. FORM No. 19.

District.

Month.

Extract from Ledger folios showing the Accounts of Contractors for the above month.

———

Dr. *Cr.*

Date.		RS. A. P.		RS. A. P.
Date.		RS. A. P.		RS. A. P.
Date.		ES. A. P.		RS. A. P.
Date.		RS. A. P.		RS. A. P.

———

188 .

———

Accountant.

———

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 63, 64, 181, 196 and 239 12 (V).

L. F. P. W. Form No. 20.

NOTES.

1. When in the execution of works any trifling deviations from sanctioned estimates and specifications are found necessary, such deviations should be reported for sanction in Form 20. This arrangement does not prevent Local Fund Engineers from executing works in anticipation of sanction in cases of urgent necessity. All other deviations should receive the same sanction as the original plan or project.

2. The Local Fund Engineer is held primarily responsible for affording information in cases of probability of excess of actual over-estimated cost of work, and is expected not to allow any delay to occur in reporting to the President any such probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Local Fund Engineer is bound to report the fact forthwith to the President describing the nature and cause of the probable excess and asking for orders.

3. Cases of the nature specified above will be reported in this form. The entries will usually be filled in by the Local Fund Engineer himself, or from notes furnished by the Local Fund Engineer or other officer in charge of the work.

District.

Month.

Statement showing deviation in the course of actual construction of works from the sanctioned specification and dimensions excluding deviations already reported.

(To accompany the accounts for the above month.)

Certificate.

I hereby certify that, with the exception of those detailed in the accompanying statement, I have not allowed any departure from the measurements and specifications of sanctioned estimates. I also certify that the accompanying statement exhibits to the best of my knowledge all cases in which existing estimates require revision.

Dated 188 . *Local Fund Engineer.*

Statement showing deviations in the course of actual construction of works from the sanctioned specifications and dimensions excluding deviations already reported.

Name of work.	Sub-head in which departure occurs.	Nature of Departure.		Reasons.	Results anticipated.	Orders of the President in each case.
		Original or sanctioned arrangement.	Arrangement as being or to be carried out.			

Reference to L. F. P. W. Rules.

Paras. 181, 193 and Note 6 (3) under 204.

L. F. P. W. Form No. 21.

NOTES.

1. This form will be used only for Original Works and Special Repairs including important renewals appertaining to maintenance and repairs of roads.

2. On receipt and approval of the Daily (or ten-day) Report by the Local Fund Engineer or other officer who writes up the Work abstract, the total charges for labor and materials under each sub-head, as also the quantity of work done, will be carried into Part I of the Work abstract, and the details of materials received and issued will be carried into Part IV.

3. It will be noted that the total liabilities, as soon as known, are to be entered in Part I quite irrespective of payments having been made or not; the payments, when made, being shown in Part II.

4. The "Rate" column in Part I will show the working rate of the gang on the sub-heads on which employed, and will, of course, be independent of, and usually different from the final rate for the completed work, as brought out in the Register of Works.

5. The accounts of the work done by other agency will be kept in the forms provided for the particular agencies employed, but at the close of the month an abstract of the total quantities and cost of work so executed must be entered in the appropriate columns in Part I, so that, by adding these to the work done by departmental agency, the figures necessary for final record in the Register of Works may be arrived at.

6. Part III brings out the particulars of arrears due on account of work done by departmental agency, the arrears due for work done by other agency being recorded on the forms provided for the agency concerned.

7. The same form may be used when the "labor" is executed by piece, job, or task work, the materials being supplied departmentally. The entries for labor will in such cases be obtained from Form No. 17, instead of from the Daily (or ten-day) Report, and may be posted into the columns for "Other Agency."

8. It will be specially noted that this form provides for entries from the subordinate drawing officer's accounts where a subordinate officer has been allowed a separate drawing account and make disbursements direct (*vide* Note No. 3 on Form No. 6). When the Local Fund Engineer is the *only* drawing officer, no entries will appear in columns 7 and 8 of Part I; 1, 2, 3, 4, and 5 of Part II; and 1, 2, and 3 of Part III.

District. No.

WORK ABSTRACT.

For the Month of 188 .

Name of work—

Authority—

Estimate No.

For Rupees

In Progress—

or Completed—

Remarks by the Local Fund Engineer.

(The Local Fund Engineer will note here if the work has been examined, materials counted, and measurements checked by him, with any remarks that appear called for).

Local Fund Engineer.

Compared with Nominal Muster Rolls, Daily (or ten-day) Reports, Cash and Imprest Accounts, Adjustment Book, and Contract and other Vouchers, and found correct.

Accountant.

Part I.—Abstract of the Value of Work done and Progress made during the month, distributed by Sub-heads of Estimate, and by Agencies (Departmental Labor, Contract, &c.)

Number and description of sub-head as per Estimate and Register of Works.	Progress.		Rate ($11\frac{1}{2}$-4) for each ten-day Report.	Period or Nominal Muster Roll to which the entries relate.	By Departmental labor. Charges.				By other Agency.						Totals to be entered in the Register of Works.	
	Up to date.	Last reported.	During the month. 2—3.		By the officer in charge.		By the Local Fund Engineer.		——		——		Contract as per Voucher No.		Adjustments, as per Adjustment Book, Item No.	
					Labor.	Materials.	Labor.	Materials.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.		RS. A. P.		RS. A. P.
Increase to materials at site as per Part IV.																
Total value of work done.																
Total payments made and stock issued as per Part II.																

N.B.—An inner sheet or half sheet may be added if required.

Part II.—Summary of Payments on account of Departmental Agency.

Extract from the Cash-book of the officer in charge of entries relating to this work.					Extract from the Local Fund Engineer's Cash-book of entries relating to this work.				
Date.	Voucher No.	Particulars.	Amount. Labor.	Amount. Materials.	Date.	Voucher No.	Particulars.	Amount. Labor.	Amount. Materials.
1	2	3	4	5	6	7	8	9	10
			RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.
		(1) Arrears of previous months now paid:—					(3) Arrears of previous months now paid:—		
		Nominal Muster Roll, for ——— to ——— 188 .					Total (3) ..		
							(4) Transactions of the current month ..		
		Total (1) ..					Total (4) ..		
		(2) Transactions of the current month					Abstract.		
							(5) Cash paid by the officer in charge (1 + 2) ..		
							(6) Cash paid by Local Fund Engineer (3 + 4)		
							(7) Value of stock issued to the work (Part IV, column 5)		
							(8) Value of materials transferred from other works (Part IV)		
							(9) Deduct value of materials transferred to other works (Part IV)		
		Total (2) ..							
		Total by the officer in charge (1 + 2) ..					(10) Balance—Net charges on account of Departmental Agency.		
							Grand Total ..		

Part III.—Memorandum of Arrears due on account of Work done by Departmental Agency.

——	Amount due By officer in charge. Labor.	Amount due By officer in charge. Materials.	Amount due By Local Fund Engineer. Labor.	Amount due By Local Fund Engineer. Materials.	Total.	*Detail of Arrears.*	RS. A. P.
1	2	3	4	5	6	Arrears of previous months not yet paid ..	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
1.—Value of work done as per Part I, Columns 7 to 11 ..							
2.—Add arrears' as per last month's work abstract, Part II						Arrears of the current month	
3.—Total							
4.—Deduct payments made as per Part II							
5.—Balance—Arrears at end of this month, as detailed in the margin						Total as per Line 5 ..	

Part IV.—Account of Receipts, Issues, and Balance of Materials.

Description of materials.	Balance.		Receipts.		Total.		Issues.				Balance.	
							To this work.		o other works.			
	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Purchased by the Local Fund Engineer												
Total ..												
Transferred from other works ..												
Grand Total, Value ..												

Deduct value of balance at end of last month .. ..

* Increase to materials at site .. ..

* Write increase or decrease as the case may be.

Dated _____ 188 .

Local Fund Engineer.

Work Abstract for

L. F. P. W. Form No. 21-*a*.

Name of Work.

District.

Quantity.				Amount.						
				Charges.						
					During the month.					
Sub-head.†	Up to previous month.	During current month.	Total up to date.	Up to previous month.	By overseer.	By Local Fund Engineer.	Total.	Total up to date.	Rate.	Remarks.
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

Total as above to be entered in the schedule of expenditure.

Disburser.

Remarks by Local Fund Engineer.

Local Fund Engineer.

† The sub-heads here provided for are those which will be reported to the Engineer.

Days.	Total No.	Description of labor and materials.	Rate.	Amount.	Total.	Sub-head.	Head. (Labor and materials).
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							

Cash Account of Work.

Date.	Sub-head.	Particulars.	Payment.	Total as per Cash-book.

Disbursers.

Account of Materials.

Receipts.			Issues.		
Description of materials.	Quantity.	Rate.	Value.	Description of materials.	Quantity.	Rate.	Value.

Materials at Site.

Miles.	Metal.					Gravel.					Jelly.				
	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.

Reference to L. F. P. W. Rules.

Paras. 102, 103, 175, 181, 193, and Note 6 (3) under 204.

NOTES.

1. This form should be used in connection with ordinary repairs only.
2. On the opening page will be shown the progress and value of work done by sub-head.
3. The necessary distribution of labor and materials should be made in pages 2 and 3.
4. Particulars of disbursements should be recorded in the "Cash Account of Work" statement.
5. Receipts and Issues of Materials should be noted in the "Account of Materials" statement.
6. The statement of Materials at site being prepared milewar, Form No. 26 should be prepared for Original work and Special repairs alone.

Reference to L. F. P. W. Rules.

L. F. P. W. Form No. 22.

Paras. 181, 194 and Note 6 (5) under 204.

NOTES.

1. The Register of Works is the Local Fund Engineer's permanent and collective record of work done. The form has columns for quantity and cost of each head or sub-head of work done, and the last column gives the total cost. The first line shows in red ink the estimated work and outlay as per "Abstract of Estimate." Under this will be entered, month by month, from the work abstracts, the actual expenditure incurred during the month. The entries of quantity will be taken from the "Progress" recorded on the Work Abstract, and those of cost from the "Summary of Charges." This will include:—

I. Cash payments for the work, whether directly disbursed by the officer in charge, or by the Local Fund Engineer in payment for materials purchased for the work.

II. Adjustments, such as miscellaneous advances recovered by work. For instance, artizans may have been engaged at a distant station, and advances made to them before it was known to what particular work their wages would have to be debited. On the arrival of these men, and their distribution to specific works, the advance account would be relieved by the amount advanced being charged off to those works, or recovered from the men by short payments for their labor. Such recoveries will be brought through the Abstract Cash-book, and their amount shown in the Cash Account Current as a receipt under "Miscellaneous Advances" to counterbalance the corresponding charge Against the work, for which credit is taken as cash expenditure.

III. Issues of stock materials to the work. These will be charged at once against the work, whether they be paid for or not; the adjustment of payments for stock being dealt with in the Stock Accounts, and not in the Accounts of Works.

2. In the case of a work done entirely by one contractor, the entries will be from the Contract Certificate, Form No. 17.

3. In the case of Manufacture Accounts which must record not only work done, but outturn realised, the form should be divided into two portions, the first of which shows in the usual manner the work done, and the second the quantity and value of outturn. This value will be as nearly as possible the actual cost of the articles turned out.

4. The Register of Works should contain a record of every original work or special repair including important renewals appertaining to maintenance, repairs of roads, showing the expenditure month by month compared with the

District.

Register of Works.

estimate. In the case of those estimated to cost Rs. 1,000 and under each, the register will show only—

(*a*) Total value of work done.
(*b*) Deduct arrears due.
(*c*) Total payments.

In cases in which the above limit is exceeded, the outlay should be recorded by sub-heads of estimate.

5. The Register will be supplied with an index which should be sub-divided under the Public Works heads of account and neatly kept for ready reference. The utmost punctuality should be observed in posting this register to date, *i.e.*, the posting of the Register should be complete when the monthly accounts are submitted.

6. In posting the Register, in the case of works the accounts of which are kept by sub-heads, the last six columns will, as a rule, be reserved to show:—

(1) Contingencies.
(2) Materials at Site.
(3) Advances.
(4) Total Charges.
(5) Deduct Arrears Due.
(6) Total Payments.

Name of work : under authority of *Register of* Estimate

—	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
1	2	3	4	5	6	7	8	9	10	11
Estimate No. of 188 ..		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Rate ..										
Expenditure of previous year brought forward (if any).										
April 188 ..										
Total ..										
* May 188 ..										
Total ..										
* June 188 ..										
Total ..										
* July 188 ..										
Total ..										
* August 188 ..										
Total ..										
* September 188 ..										
Total ..										
* October 188 ..										
Total ..										
* November 188 ..										
Total ..										
* December 188 ..										
Total ..										
* January 188 ..										
Total ..										
* February 188 ..										
Total ..										
* March 188 ..										
Total ..										
* Supplemental 188 ..										
Total ..										

* These lines are for entries of rates.

†Items estimated to cost Rs. 200 and under each have not to be accounted for by sub-heads; only the quantities executed should be shown against the respective sub-heads, the cost being exhibited in one lump sum for all the sub-heads.

NOTE.—When the work is completed a double red-ink line should be ruled below the final entries and a note made in red ink, thus :

"Work completed on the ——— 188 ."

"Completion Report submitted to the President with letter No. dated 188 ."

Accountant.

Works.
Circle.
No. Rs. Grant for the year Rs.

Lumped sub-heads costing Rs. 200 and under, each.†						Total value of work done.		Deduct arrears due.		Total of monthly charges.
Earthwork.		Metalling.		Total.						
Quantity	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
12	13	14	15	16	17	18	19	20	21	22
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.

Local Fund Engineer.

Reference to L.F.P.W. Rules.
Paras. 198, 199 and 237 (f).

L.F.P.W. Form No. 23.

NOTES.

This form will be used only in the case of original works and special repairs, including important renewals appertaining to maintenance repairs of roads, costing over Rs. 1,000 each.

2. The work voucher is prepared from the register of works, and shows the outlay on each sub-head of a work, of which the total is shown in the schedule.

3. The work voucher for tools and plant will be on the same form as that for works, but the expenditure will be shown by sub-heads (of the different classes of articles) in every case, whatever may be the amount of the estimate or of the sub-head. The information is necessary, first, to see that the same articles as estimated for have been purchased or manufactured, and, secondly, as a means of checking the half-yearly return of tools and plant.

4. On receipt of the sanctioned abstract of estimate (rule 61) for a work costing over Rs. 1,000 and the execution of which is likely to extend over a period of more than six months, Local Fund Engineers should arrange to have work vouchers printed for use in their respective districts.

5. Part II is a list of vouchers submitted in support of the charges under the heads "Contract," "Departmental agency" and piece-work." The total of each head should be separately brought out. The reason for the non-submission of any voucher should be explained in the column of remarks.

District.

Month.

Schedule No.

Work Voucher No.

Nature of work.

Authority.

Amount of estimate.

Part I.—Comparison of Expenditure to date with Sanctioned Estimate.

Sub-head of work.	As per estimate.				As executed.				Remarks and reference to statement of deviations explanatory of excesses, &c.
	Quantity.	Rate.	Per.	Cost.	Quantity.	Rate of actual cost.	Cost		
							Up to date.	During the month.	
1	2	3	4	5	6	7	8	9	10
		Rs. A. P.		Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Contingencies									
Materials at site									
Advances to work-people.									
Total of estimate and value of work done ..									
Deduct arrears due									
Total outlay to date									
Deduct outlay to end of last year									
Total outlay of current year ..									

Accountant.

Dated

Local Fund Engineer.

Part II.—List of Vouchers supporting the charges of the month.

No.	Particulars.	Amount.	Remarks.
		Rs. A. P.	
	Contract vouchers		
	Departmental agency vouchers		
	Piece-work vouchers		
	Total payments ..		
	Charges per stock (if any)		
	Total ..		
	Add or deduct refunds		
	Net charges of the month ..		

Note.—The vouchers relating to this work should be tacked on to this work voucher in the order in which entered in the above list, and the reason for the non-submission of any voucher should be explained in the column of remarks.

Reference to L. F. P. W. Rules.
Paras. 198, 199 and 237 (f).

L.F.P.W. Form No. 23 (a).

NOTES.

All works and repairs (special and ordinary) costing Rs. 1,000 and under each on which there has been outlay during the month will be included in a single work voucher form No. 23 (a), and submitted to the President's office.

2. The vouchers appertaining to the charges shown in the work voucher will be detailed under the head "Distribution of the charges of the month," and will be tacked on to the work voucher in the order of the numbers.

District.

Month.

Work voucher No.

Schedule No.

Work voucher for works and repairs estimated to cost Rs. 1,000 and under, each.

Work Voucher for Works and Repairs estimated to cost Rs. 1,000 and under each to accompany the accounts for the month of 188 .

Name of work.	Item number in schedule.	Total value of work done.	Deduct arrears due.	Total charges up to date.	Charges of month.*	Distribution of charges of the month.						Remarks.
						Contract.		Piece-work.		Departmental agency.		
						Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. A. P.	Rs. P. P.	Rs. A. P.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	

* The figures in this column should correspond with those of column 6 of the schedule of expenditure.

Note.—Refunds debited or credited to a work should be shown in a separate line under the ordinary charges to the work.

Station

Dated 188 .

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 198, 199 and 237 (*f*).

L.F.P.W. Form No. 23 (*b*).

NOTES.

This form should be used only in the case of ordinary repairs other than important renewals, costing more than Rs. 1,000 each. It will be prepared from work abstract form No. 21 (*a*).

2. Part II is a list of vouchers submitted in support of the charges under the heads "Contract," "Departmental agency and piece-work." The total under each should be separately brought out. The reason for the non-submission of any voucher should be explained in the column of remarks.

District.

Month.

Schedule No.

Work Voucher No.

Name of work

Authority.

Amount of estimate.

Part I.—Comparison of Expenditure to date with Sanctioned Estimate.

Sub-head.	As executed.				Remarks.
	Quantity.	Rate.	Cost up to date.	Cost during the month.	
1	2	3	4	5	6
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Contingencies					
Materials at site					
Advances to work-people					
Total of estimate and value of work done					
Deduct arrears due					
Total outlay to date					
Deduct outlay to end of last year					
Total outlay of current year ..					

Accountant.

Dated

Local Fund Engineer.

Part II.—List of Vouchers supporting the charges of the month.

No.	Particulars.	Amount.	Remarks.
		Rs. A. P.	
	Contract vouchers		
	Departmental agency vouchers		
	Piece-work vouchers		
	Total payments ..		
	Charges for stock (if any)		
	Total ..		
	Add or deduct refunds		
	Net charges of the month ..		

Note.—The vouchers relating to this work should be tacked on to this work voucher in the order in which entered in the above list, and the reason for the non-submission of any voucher should be explained in the column of remarks.

Reference to L.F.P.W. Rules.

Paras. 178 and 181.

L.F.P.W. Form No. 24.

NOTES.

The road metal rate rook is the standard whereby to check the purchases of metal. It will be altered from time to time as old quarries are exhausted, new ones opened, or as other circumstances affect the rates.

District.

Road Metal Rate Book.

Road Metal Rate Book.

Rate Table showing lowest rates at which metal can be supplied to the road-side throughout the district.

Miles.	Quarry from which dug.	Distance carried.		Rate for carrying per mile.	Rate per 100 cubic feet.			Remarks.
		Miles.	Furlongs.		Digging and stacking at road-side.	Carriage.	Total.	
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Reference to L.F.P.W. Rules.

Para. 177.

L.F.P.W. Form No. 25.

NOTES.

Purchases of road metal should be detailed in this form before being brought into the regular contract or purchase accounts, unless in cases where it is supplied by lump contract.

Note.—The term "metal" as used in this and other forms should be understood to include "gravel," "jelly" and the like.

2. This form gives the mileage account of road metal collected. The entries are abstracted, and the cash account given in the contract certificate form No. 17. If in any case the metal is collected by departmental labor, which, however, is a course to be avoided, the entry in the column "Name of contractor" will be "Departmental labor." In such a case a separate work abstract of the departmental labor would be required.

District.

Statement of road metal supplied during the month of 188 .

Statement of Road Metal supplied during the month of 188.

Miles.	Contractor.	Quarry from which dug.	Distance. Miles.	Distance. Furlongs.	Rate for carriage per mile.	Cost per 100 cubic feet. Digging and stacking at road-side.	Cost per 100 cubic feet. Carriage.	Cost per 100 cubic feet. Total.	Quantities in cubic feet.	Value.	Remarks.
					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	

Compared with work voucher and bills.

Local Fund Engineer. *Subordinate in charge.*

Dated

Accountant.

Reference to L.F.P.W. Rules. L.F.P.W. Form No. 26.

Para. 178.

NOTES.

This return is in the same form as the statement of receipts, issues and balance of tools and plant (L.F.P.W. form No. 35), and is kept as a record of the disposal, mile by mile, of metal collected for consolidation. This form will not be required in cases where both the supply and laying down of the metal are arranged for by contract. It need not be prepared for annual maintenance works for which "Materials at site" statement in form No. 21 (*a*) will furnish the required information.

2. In dealing with road metal, it is absolutely essential to keep the account separately for each mile. The metal should not be transported from one place to another, but must be used on the spot where it is originally deposited; and when metal is being collected on estimate, it is essential for proper check that the mile in which the metal is being collected should be specified, otherwise it is impossible to say whether the metal is being provided within the rate allowed by the estimate.

3. Local Fund Public Works expenditure falling chiefly under communications is mainly incurred on the purchase of metal; too much care therefore cannot be given to the subject, and the metal accounts should be dealt with in a very precise and methodical way, the expenditure being so large. A very large part of the business of a Local Fund Engineer consists of *buying and laying down metal*, and his attention may therefore be properly very much directed to watching and recording the results of those two operations.

District.

Statement of receipts, issues, and balance of road metal during the month of

Statement of receipts and issues of Road Metal during the month of 188 .

—	Balance at road-side on 188 . Quantity.	Balance at road-side on 188 . Value.	Received during the month. Quantity.	Received during the month. Value.	Total. Quantity.	Total. Value.	Expenditure during the month. Quantity.	Expenditure during the month. Value.	Balance at road-side on 188 . Quantity.	Balance at road-side on 188 . Value.	Remarks.
	–	Rs.		Rs.		Rs.		Rs.		Rs.	

Accountant. *Local Fund Engineer.*

Dated

Reference to L.F.P.W. Rules. L.F.P.W. Form No. 27.

Para. 71.

District.
Name of officer.

Note Book.
No. _____
Commenced _____

RULES.

This book is to be kept by every member of the Engineering establishment, and to contain the original rough memoranda on which the entries in his accounts are made, showing the gangs of laborers counted and the check measurements taken of works and of materials received, with any other information calculated to assist in preparing the accounts and verifying the entries made in them.

2. Bad work or materials, or undue delay on the part of the contractor in carrying out work ordered by competent authority, must be noticed at once in the note books of the person in immediate charge of the work; and the note books of all officers shall show the dates of inspection of all contract work with a report on the quality of the work, and the manner in which the contract generally is being carried out.

3. Also will be entered daily any particulars with reference to the works in progress which may call for remark, such as the nature of the soil in which foundations are about to be commenced, the quality of materials delivered on the site of a work, or of the workmanship in a building.

4 In these books remarks may also be made regarding the qualifications of subordinates, artificers and others employed on the works, the satisfactory or unsatisfactory operations of contractors, and, in fact, anything relating to the works in progress, which should be brought to the notice of superior authority either as being of general professional interest or as requiring immediate notice or orders.

5. The dates of all inspections, with a list of the works, or a memorandum of the accounts inspected, with details on various points considered worthy of remark, should be given in the note books of Local Fund Engineers and Assistant Engineers.

6. These books are to be considered as official records, and are to be produced whenever required by superior authority.

7. No intermediate page on any account should be torn out, or entry erased or effaced so as to be illegible; a truthful record, rather than a neatly-kept book, is desired.

8. The book should always be carried with the officer when on duty, and the date of every entry should be noted.

9. This book, when filled, is to be filed in the Local Fund Engineer's office.

Note.—This book should be maintained in the size most convenient for use.

Reference to L.F.P.W. Rules.

Paras. 104 and 105.

L.F.P.W. Form No. 28.

NOTES.

The measurement book is the basis of all accounts of quantities, whether of work done by daily labor, piece-work, or by contract, or of materials received or issued, and should be so kept that the transactions may be readily traceable into the accounts, every precaution being taken to guard against the fraudulent use of the same measurements more than once: this could be best arranged for by scoring through with the red ink the record of each measurement after it has been transcribed into bills, &c., the necessary references being made in both documents.

District.

Name of office.

Measurement book.

2. All measurements should be recorded in this book. The situation of the work must be clearly described so as to admit of easy identification, and check measurements should be written up and rendered complete by calculating out the quantities. When check measurements are taken by the Engineer, the executive subordinate being on the spot, he will append his initials to the entries in the subordinate's measurement book in token of his having examined the same.

3. The officer that takes the measurements should *himself* ink the entries the *same* day they are taken No erasures are allowed. If a mistake is made it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. Every such correction should be initialled.

4. For large works a separate measurement book may be specially set apart, or, if found convenient, even two or more books may be set apart for different classes of works.

5. The measurement books must be looked upon as important records; they should be carefully checked by the Local Fund Engineer to see that they are kept up as complete records of each kind of work done for which certificates have been granted. The eventual return of all books to the Engineer's office should be insisted on.

6. Whenever a Sub-divisional officer is required to submit his measurement book with his accounts to the Engineer's office, it will be necessary to provide a second book for his use.

7. Outside each measurement book should be noted the exact period to which it appertains, thus: "from 13th July to 18th December 1885;" the earlier date being that on which it was brought into use and the latter that on which it was completely filled in and returned to the Engineer's office.

8. This book should be maintained in the size most convenient for use.

Name of work.

Taluk.

Agency by which the work is executed.

Date of measurement.

Nature and situation of work.	No.	L.	B.	D.	Contents.

Reference to L.F.P.W. Rules.

Paras. 8 and 237 (*g*).

L.F.P.W. Form No. 29.

NOTES.

This form should be submitted to the President with the accounts of the month in which the work is reported to be completed.

2. The entries in the completion report must accord with the closing entries in the register of works and the last work voucher submitted to the President.

3. When there are materials remaining at site, after the completion of the works, clear proposals should be sent up as to their disposal.

4. When there are liabilities not discharged, full explanation of the reason should be given.

5. In the case of contribution works, proposals should be made as to the unexpended balance.

Completion reports need not be submitted for maintenance works. For such works it will be sufficient if the Engineer certifies on the work voucher for March that the allotment was properly utilized.

Names of Engineers and subordinates by whom the work was supervised, giving the dates of their several incumbencies in connection therewith.

Names.	Period of incumbency.	
	From	To

District.

Completion Report No.

Name of work.

Amount of estimate, Rs.

Expenditure, Rs.

Difference, Rs.

Percentage of excess (if any).

Date of commencement.

Date of completion.

Forwarded to the President _____ for verification, as this office No. ——, dated _____

_____

Local Fund Engineer.

Completion Report for Works exceeding Rs. 500.

Name of work.
Main head of classification.
Sub-head.
Last work voucher submitted, No. for the month of 188 .

Sub-heads of estimate.	As estimated.			As executed.			Difference.*			Explanation of difference.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Total ..										

* Excesses to be entered in red ink.

I do hereby certify that, with the exceptions noted and explained above, this work has been fully executed to the extent of the estimate in a substantial and satisfactory manner as regards materials and workmanship, and that, excluding trifling deviations sanctioned in monthly deviation statements and those explained above, it corresponds in all respects with the sanctioned plan and estimate, and is suitable to the purposes for which it is intended.

Dated 188 .

Local Fund Engineer.

Reference to L.F.W. Rules.

Paras. 8 and 237-(*h*).

NOTES.

1. See notes on Form No. 29, which apply to this Form also.

L.F.P.W. Form No. 29-a.

District.

Completion Reports of original works and special repairs including important renewals appertaining to maintenance repairs of roads, costing Rs. 500 and under each, completed during the month of 188 .

Transmitted to the President as this office No. , dated

Local Fund Engineer.

Number.	Date of Commencement.	Date of Completion.	Name of work.	Amount of sanctioned estimate or requisition.	Total value of work done.	*Difference between estimate and work done, 5—6.	Names of Engineers and Subordinates by whom work was supervised. Names.	Incumbency. From	Incumbency. To	By whom last inspected.	Remarks and explanation of differences and proposals as to the disposal of materials at site.
1	2	3	4	5	6	7	8	9	10	11	12

N.B.—When there are liabilities not discharged, full explanations of the reason should be given in column 12.

* Excess to be in red ink.

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules,

Paras. 200 and 237 (*i*).

NOTES.

1. In drawing up the salary bill, care should be taken to see that in the case of every change in the bill, the necessary certificates and information are furnished, and authority, &c., quoted. The following are some of the chief points requiring attention :—

I.—In cases of first appointment—

1. Authority for entertainment.
2. Salary commences from the date of entering upon the actual duties of the situation, except in cases where it is otherwise ruled.

II.—In cases of promotion—

3. On transfer, higher rate of salary commences from date of assuming charge of new office. When not on transfer, it commences from the date of the order, or as may be specially notified.

III.—In cases of absence on leave—

4. Life-certificate or indemnity bond to refund over-payments.
5. Sanction for substitute, if any.
6. Date, forenoon or afternoon, on which leave was availed of.
7. Nature and extent of leave.
8. Pay not to be disbursed when salary is less than Rs. 200 to persons absent on privilege leave.

IV.—In cases of absence without leave—

9. Forfeiture of salary for period of absence.

V.—In cases of transfer—

10. Last pay certificate.
11. Date, forenoon or afternoon, of giving over and assuming charge.

VI.—General—

12. Authority for change in rate of pay, allowance, &c.
13. Undisbursed salaries should be refunded by short drawal in the following month's Pay Abstract. Such refunds should be carefully watched in the Audit office.

L. F. P. W. Form No..

District.

Month.

Salary Bill.

Detail Bill of Permanent Establishment of the

for the month of 188 .

Name of section and of incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each person.	Income-tax.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Total ..						

Deduct undisbursed pay refunded, as detailed on the reverse

Rs. Income-tax Rs. Rs.

recoveries as per , and No. ,
dated .. ..

Net sum required for payment .. ..

Rupees *

Received contents, certified that all salaries drawn in former bills with the exception of those detailed on the reverse (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, that their receipts have been taken in acquittance rolls filed in my office, with the receipt stamp duly cancelled for every payment in excess of Rs. 20.

Certified also, that all persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month.

(Signature) _____

Designation of head of office _____

Station }
Dated }

* In words.

Detail of Pay of Absentees refunded.

Section of establishment.	Name.	Period.	Amount.

Note.—When no member on an establishment in superior service has been absent on leave, or deputation, or under suspension, the following certificate should be signed. A *Nil* leave statement need not be sent in such cases :—

"Certified that no person in superior service on this establishment has been absent either on deputation or under suspension or with or without leave (except on casual leave), during the month of , and further, that all appointments and promotions, temporary or permanent, have been recorded in the service-books of the persons concerned under my initials."

_____

Head of Office.

Reference to L. F. P. W. Rules.

Para 9.

NOTES.

(1) Claims for travelling allowances and the journals in support of them should be submitted within the month following that to which they relate. District

L. F. P. W. Form No. 31.

(2) A subordinate who habitually and without due cause assigned, omits to despatch his journal in support of the claim for travelling allowance within the first five days of the month succeeding that for which the claim is made, should be reported to the President.

(3) Presidents should carefully scrutinise the journals of their Executive officers and subordinates, and disallow all claims to travelling allowance not fairly earned. From the knowledge they possess of the district under their charge and of the works in progress in the several divisions, Presidents are alone fully competent to judge of the necessity or otherwise of each halt, of the distances charged, and of the necessity for the allowance, &c., and the Government look to them, as the primary auditors of the travelling allowance bills of their subordinate officers, not to permit the provisions of the travelling allowance code to be taken undue advantage of (section 71-2 and 5).

(4) The Local Fund Engineer will carefully scrutinize the journals of his subordinates before their submission to the President.

(5) Inner sheets should be added whenever necessary.

Journal of the occupation and duties of

_____

_____

_____

_____ for the month

of 188 .

(L. F. P. W. Form No. 31, Inner Sheet.)

Head-quarters.

Date.	Places visited.				Miles travelled each day.	
	From		To			
	Station.	Hour of departure A.	Station.	Hour of arrival A.	Not by Rail.	By Rail.
1	2		3		4	5

Number of days halted in each place.	Charges.					Date of last visit.	Objects of each journey, the duties performed, and results of inspection made each day. (*Note.*—To be entered in the briefest possible shape).
	Days.	Days for which actual expense is claimed for halts at head-quarters.	Not by Rail.	By Rail.			
			Miles.	Class.			
	At rupees.		At annas.	Single.	Double.		
6	7	8	9	10	11	12	13
Total ..							

A.—The time need be entered only in the following cases :—

(1) When an officer charges for diurnal allowance under Exception 2, section 32, of the Civil Travelling Allowance Code.

(2) When an officer charges for daily allowance for two consecutive days. *Vide* note 1 to section 27 of the Civil Travelling Allowance Code.

(3) When railway journeys are performed and class fares preferred.

I certify that the above journeys were undertaken in the interests of the public service, that no charges have been made either as daily allowance or mileage for any journey by road, boat or river steamer not taking me to a point more than five miles from my head-quarters, that all the halts for which daily allowance has been drawn were made at a place more than five miles therefrom, and that the halting allowance claimed does not exceed the actual expenses incurred.

Examined and approved.

President District

Dated

Examined and approved.

Local Fund Engineer,
District.

Dated

Assistant Engineer or
Executive Subordinate.

Dated

Reference to L. F. P. W. Rules.

Paras. 200 and 237 (*i*).

L.F.P.W. Form No. 32.

NOTES.

(*N.B.*—The sections quoted below are those of the Civil Travelling Allowance Code, 2nd edition).

1. The following are some of the points which should be attended to in submitting claims for the different descriptions of allowances :—

I.—Daily allowances—

1. Inadmissible for two days, if total absence from head-quarters is less than twenty-four hours (section 27, note 1.)
2. Inadmissible when an officer resides for more than ten days at a place (section 30).
3. Inadmissible without Government sanction for the periods intervening between the date of entertainment of carriage, &c., and of the officer's own departure from head-quarters, or between the period of his own return to head-quarters and the return of his camp equipage (section 27-4).
4. Actual expenses (subject to daily allowance limit) inadmissible for halts at head-quarters in excess of ten days (section 27-1).

II.—Mileage—

5. Inadmissible for journeys under 20 miles in one day (Section 32, Exception 4).

III.—Transfers—

6. See section 39.

IV.—General—

7. No claims on account of travelling allowances should be preferred for any period for which salary has not been passed.
8. Certificates should be attached to bills in the following cases :—
   (1) For halts at head-quarters (section 27-1).
   (2) When a ministerial officer exchanges daily allowance for road mileage (Section 32, Exception 1).

District.

Bill for travelling allowance for the month of 188 .

Note.—Actual expenses only admissible as mileage (section 67).

(3) When actual expenses in excess of daily allowance or mileage is drawn (section 69).

2. The bill should be drawn up and submitted to the President, who will, after scrutiny with reference to journals of occupation, &c., countersign and return it to the Engineer for payment.

This form is intended to suit cases where travelling allowance is paid after the bill is countersigned by the Controlling Officer.

District of | Travelling allowance of | Month of 188 .

Name.	Designation.	Pay of appointment.	Date of journey.	Route. From	Route. To	Purpose of journey.	Distance travelled. By rail.	By road entitling to Mileage.	By road entitling to Daily allowance.	Days halted.	Rate of batta, rate of mileage.	Amount.	Remarks.
Total Rupees ..													

1. Contents Received :—Certified that I have taken pains to ascertain the length of the above-mentioned marches and have shown them accurately to the best of my knowledge and belief.

2. Certified that the amounts drawn on former bills have been disbursed to the officers therein named, and their receipts taken in the Acquittance Roll.

I do declare that to the best of my belief all journeys for which charges have been made in this bill were undertaken in the interests of the public service, and that the charges are strictly in accordance with the travelling allowance rules in regard to the following points .—

(1) That daily allowances charged in the bill are for halts not exceeding ten successive days at one place, made at a distance of more than 5 miles from head-quarters.

(2) That subordinates, other than ministerial, for whom mileage has been claimed, travelled not less than 20 miles a day.

(3). That members of the ministerial establishment, who have travelled more than 20 miles a day, for whom actual expenses not exceeding mileage has been claimed, have attached certificates in support of the same as required by the rules.

Station _____

Dated _____

Local Fund Enginner.

Accountant.

Countersigned.

President.

Memorandnm.

	Rs.	A.	P.
Allotment for 188			
Expenditure including this bill			
Balance available ...			

Reference to L. F. P. W. Rules.

Paras. 200 and 237 (k).

NOTES.

1 The following are the heads under which the contingent expenditure of a Local Fund Engineering establishment would ordinarily be classified :—

Heads.

1. Office rent.
2. Stationery.
3. Postage.
4. Telegrams.
5. Printing.
6. Binding.
7. Advertising.
8. Conveyance of Office records, &c.
9. Sundries.
10. Office furniture.

2. When the bill is not submitted at the close of the month to which it refers, the cause of delay should be explained.

3. The authority should be quoted when office rent is drawn.

4. The purchase of books and periodicals should be specially sanctioned.

5. Charges for telegrams require to be supported by receipts from Telegraph Department.

6. Printing charges require the sanction of the President.

7. *Bonâ fide* charges for conveying office furniture and tents from one office to another will be admitted when their removal has been sanctioned by the President.

8. Law charges should not be incurred without special sanction.

9. Charges for postage labels must be supported in every case by the receipt of the Treasury officer or stamp vendor as the case may be.

L. F. P. W. Form No. 33.

District.

Contingent bill for the month of 188 .

Local Boards.	Bill for contingent charges of	Month of 188 .
Numbers of Sub-vouchers.	Description of charge and number and date of authority (where special sanction is necessary).	Amount.
		Rs. A. P.
	Total Rupees (in words) ..	..

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service be avoided. I have satisfied myself that all sums entered in this bill have been really paid. Vouchers for all sums above Rs. 10 are attached and as far as possible below this amount :—

Date ... }
Name ... } of disbursing officer.
Office ... }

Allotment of 188 . ... Rs.
Expenditure including this bill ... ,,
Balance available ... ... Rs.

Passed for Rs.

Received payment.

The 188 .

Name ... }
Office ... } of countersigning officer.

Reference to L. F. P. W. Rules,

Paras. 164 and 181.

NOTES.

1. The daily transactions of tools and plant should be kept in this form, which, like the cash-book, should be written up day by day in the Local Fund Engineer's office, care being taken that there is proper authority, viz., a regularly authorized indent or order, for each transaction, which should be quoted in column 2 and regularly numbered and filed.

2. The entries against the line "Total for the month" furnish the figures for Local Fund Public Work Form No. 35, columns 4 and 6.

3. Only purchases or manufacture of tools and plant should be shown under "Receipts," while only those sold or lost should be shown under "Issues."

L. F. P. W. Form No. 34.

District.

Account of the Daily Receipts and Issue of Tools and Plant.

Receipts during the month of 188 .

Date.	No. of Indent or Order.	Source from which received.						
		Total for the month ..	..	..	..	..	..	
		Abstract of Receipts.						
		Total as above ..	..	..	..	..	..	

Issues during the month of 188 .

Date.	No. of Indent or Order.	Purposes for which issued.						
		Total for the month ..	..	..	..	..	..	
		Abstract of Issues.						
		Total as above ..	..	..	..	..	..	

Reference to L. F. P. W. Rules.

Paras. 164, 202 and 238 (2).

NOTES.

1. This return shows the variations in the balances of tools and plant during the month. Column 3, "Balance from last return," will be written up from the previous returns and compared with the balances shown in L.F.P.W. Form No. 36, and columns 4 and 6, for the "Receipts" and "Issues" during the month, will be posted from the total L.F.P.W. Form No. 34.

2. In support of the tools and plant made over to Overseers for use on works in their

L. F. P. W. Form No. 35.

District

Statement of Receipts, Issues, and Balance of Tools and Plant for the month of 188 .

respective charges, receipts should be obtained and secured in separate files. Subsidiary statements may, if found necessary, be maintained to exhibit the transactions with Overseers.

3. Whenever there are transactions, counterfoils of this statement should regularly be submitted with the monthly accounts.

Statement of Receipts, Issues and Balance of *for*

Description.	Unit.	Balance remaining in store as per last month's return.	Receipts during the month as per Abstract Form No. 34.	Total.	Issues during the month as per Abstract Form No. 34.	Balance remaining in store on 1st 188 .	Remarks.
1	2	3	4	5	6	7	8

188 .

Officer in Charge.

Local Fund Engineer.

Checked with previous returns and with L.F.P.W. Form No. 34 and posted into L.F.P.W. Form No. 36.

Local Fund Engineer's Accountant.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

Reference to L. F. P. W. Rules.

Paras. 159, 164, 176 and 238.

NOTES.

1. This return is posted, as regards column 4, "Correct balance brought over," from column 20, "Balance as actually counted," of the last return, and as regards the Monthly Receipts and Issues from L.F.P.W. Form No. 35.

2. Column 20, "Balance as actually counted," will not be filled up unless the balances as shown in column 19 have been tested by actual count in each case. Differences between columns 19 and 20 should be clearly and fully explained in column 21, and the steps taken to adjust the difference should be stated in column 22

3. The daily transactions will be entered in L.F.P.W. Form No. 34, the monthly totals being worked out and entered regularly in L.F.P.W. Form No. 35, and thence into this return punctually at the close of each month. If this is done, the Local Fund Engineer will be in a position to know the state of the account of any particular article at any moment, and at the close of the half-year, there should be no cause for delay in submitting the return to the President for check.

4. The return is completed by filling in the "Details" of Receipts and Issues, the particulars of all articles entered in the columns "Receipts" and "Issues," and by signing the certificates at the end of the form, when the articles entered have been counted.

L. F. P. W. FORM No. 36.

District

Balance Return of Tools and Plant under charge of the _____

for the half-year ending _____

_____ 188 .

Class.	Item No.	Name of Article.	Correct balance brought over.	Receipts.							Issues.							Balance on 1st April.		Explanation of difference and remarks.	
				1880.			1881.				1880.			1881.							
				October.	November.	December.	January.	February.	March.	Total.	October.	November.	December.	January.	February.	March.	Total.	As per this return.	As usually counted.	By Storekeeper.	By Local Fund Engineer.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Detail of Receipts.

Class.	Item No.	Name of Article.	Source of Receipts.	No.	Total.	Remarks.

Detail of Issues.

Class.	Item No.	Name of Article.	How disposed of.	No.	Total.	Remarks.

Certificate.

Certified that the figures entered in the column "As actually counted" represent the number of articles as actually counted by me on the

188 .

Signature of the Officer by whom the count was taken.

Note.—Reference should be made in the column for "Remarks" to the monthly accounts in which the articles appeared as purchased or sold, &c., so as to facilitate the comparison of the entries in the return with the entries in the monthly accounts.

Reference to L. F. P. W. Rules.

Paras. 131 to 133, 195 and 237(m).

NOTES.

See notes on form No. 9.

L. F. P. W. Form No. 37.

District

Month

Consolidated Treasury Receipts for payments into treasury (to accompany monthly accounts).

By whom brought.	On what account.	Amount.
		Rs. A. P.

Accountant,
Office of Local Fund Engineer.

CONSOLIDATED TREASURY RECEIPT.

Treasury.

Received from the Local Fund Engineer, District Rupees (*) †
only for the credit of Local Fund.

Rs.

188 .

In charge of Treasury.

Countersignature of Local Fund Engineer.

Accountant.

* In figures. † In writing.

Reference to L. F. P. W. Rules.

Paras. 196 and 237(n).

L. F. P. W. Form No. 38.

NOTES.

1. The entries in this account would ordinarily relate to the following :—
   (*a*) Advances to work-people, or for collecting labor when such items cannot be charged off to specific works.
   (*b*) Advances to members of the Local Fund Engineering establishment.
   (*c*) Retrenchments and errors in account, comprising payments of salaries, &c., not supported by bills, payments held in suspense for want of complete information, losses of cash, and other items placed under this head under special orders.

2. Payments under (*a*) and (*b*) can be made only on the special orders of the President. Items under (*c*) would usually indicate some irregularity, and the steps taken to remedy such should be fully explained.

3. Items remaining unadjusted for more than three months should be specially noticed in the result statements and through them brought forward in the statement of objectionable items needing the sanction of Government (Form 41).

4. The practice of debiting to "Miscellaneous advances" charges incurred on account of specific works, and on account of tools and plant, on the ground of the absence or insufficiency of estimate or appropriation or on any other ground, is strictly prohibited.

5. The entries in the schedule must in each case be in such full detail as to convey clearly the nature of the transaction.

District

Month

Schedule of Transactions, Adjustments and Balances under Miscellaneous Advances.

(To accompany the accounts for the above month)

Schedule of Transactions, Adjustments, and Balances under Miscellaneous Advances.

Item No.	Month from which transaction dates.	Authority.	Particulars.	Balance at debit of Miscellaneous advances at end of last month.	Transactions of the month.	
					Voucher No.	Debits to Miscellaneous advances. Amount.
1	2	3	4	5	6	7

Transactions of the month—*continued.*						
Total of columns 5 and 7.	Credits to Miscellaneous advances.				Balance at end of month, *i.e.*, difference between columns 8 and 12.	How adjusted, or steps taken to effect adjustment.
	Cash.	Work done.	Stock.	Total of 9, 10 and 11.		
8	9	10	11	12	13	14

Accountant. *Local Fund Engineer.*

Reference to L. F. P. W. Rules.
Paras. 116, 196 and 237(o).

L. F. P. W. Form No. 39.

NOTES.

(1) The Treasury certificate should be carefully compared with the Treasury pass book, and the total of "Uncashed cheques" and "Balance as per cash-book" with the corresponding entries relating to them in the cash book.

(2) The form should be attached to the Engineer's account current as submitted to the President.

District

Month

Treasury Balance Certificate (to accompany monthly accounts).

District. *Voucher No.* *of*

TREASURY BALANCE CERTIFICATE.

I hereby certify that the unpaid balance of letters of credit of Mr. Treasury.
Local Fund Engineer, at the end of is Rupees (* .) † ,
Rs. *
Dated 188 .

In charge of Treasury.

* In figures. † In writing.

Memorandum of Uncashed Cheques.

No.	Date.	Amount.	No.	Date.	Amount.	No.	Date.	Amount.

Total, *uncashed cheques* ...
Add balance as per my cash-book ...
Balance as per Treasury certificate ...

Dated

Local Fund Engineer.

N.B.—It should be stated below what steps have been taken with regard to cheques, if any, which have become invalid by expiry of three months without presentation.

Reference to L. F. P. W. Rules.
Para. 239.

L. F. P. W. Form No. 40.

District

Month

Result Statement.

Form 40—Result Statement.

Register of objections on the Accounts of the Local Fund Engineer in the *District*
for the month of 188 .

Period of account.	Number of voucher or date of receipt.	Particulars of items and amounts.	Treasury officer's remarks.	Engineer's explanation.	Action taken.	Remarks.
1	2	3	4	5	6	7

Station
Dated 188 .

Treasury officer.

Reference to L. F. P. W. Rules.
Para. 240.

L. F. P. W. Form No. 41.

District

Month

NOTES.

(1) The half-yearly statements alluded to in rule 241, chapter VIII, may also be prepared in this form.

Statement of Objectionable Items needing sanction of Government.

Form 41.

Statement of Objectionable Items under Grant I for the month of 188 .

Item number.	Particulars.	Head of Account.	Comparison with estimate.			Comparison with allotment of the year.			Objection of Treasury officer.	Local Fund Engineer's reply.	Final remarks of the Treasury officer.	Accountant-General's remarks.	Orders of Government.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Station
Dated 188 .

Treasury officer.

Reference to L. F. P. W. Rules.
Para. 40.

L. F. P. W. Form No. 42.

District

Estimate Form—Wrapper or outer sheet.

Estimate for
Amount of estimate, Rs.
Detailed estimate, No. of 188 -8 .

Here enter name of work in full.

ESTIMATE NO. OF 188 -8 .

Main head.
Sub-head.
Name of work.
Amount of estimate.
To be carried out by

References.

Reference to L. F. P. W. Rules.
Paras. 40 and 47.

L. F. P. W. Form No. 43.

District

Estimate Form—Detail Measurements.

Detail of work.	Number.	Measurements in feet. L.	B.	D.	Area or contents.	Total quantity of each description of work.

Reference to L. F. P. W. Rules,
Para. 40

L. F. P. W. Form No. 44.

NOTES.

To be employed for all earth-work estimates when sectional measurements are used and when the quantities are not taken out direct.

District

Estimate Form—Calculation sheet of cross sectional areas and contents of earth-work.

(To accompany the detailed estimate No. of 188 -8 for *)

* Here enter the name and description of work in full.

Estimate Form—Calculation Sheet.

Number of Section.	Area of present Section.	Area of proposed Section.	Difference.	Mean Area.	Length.	Cubical Contents.	Remarks.

Station
Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40, 48, 49 and 61.

L. F. P. W. Form No. 45.

NOTES.

Abstracts of estimates should be prepared under such sub-heads as are to be separately shown in the accounts (register of works, work vouchers, &c.).

District

Estimate Form—Abstract.

(To accompany the detailed estimate No. of 188 -8 for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract.

Quantity.	Description of work.	Rate.	Per.	Amount.	Total.
		Rs.		Rs.	Rs.
				Grand total of estimate ..	..

Local Fund Engineer.

Note—1. Quantities are to be entered as so many units.
2. All rates are to be quoted in Rupees, Annas and Pies.
3. Annas and Pies are to be excluded from the abstract estimates, the cost of each item being brought to the nearest Rupee. Totals of estimates need not be brought to round numbers.

Reference to L. F. P. W. Rules,
Paras. 40 and 48,

L. F. P. W. Form No. 46.

District

Estimate Form—Abstract for grouping works of same description.

(To accompany the detailed estimate, No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract for grouping works of same description.

No. of inlets.	Mile.	Earth-work at per 100 Cubic feet.		Stone revetment at		Gravel backing at		Blasting rock a		Contingencies.	Total.
		Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Amount.	Amount.
			Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Total No. of inlets ..											

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 40.

L. F. P. W. Form No. 47.

NOTES.

To be employed where there are many parts or sub-divisions of a work.

District

Estimate Form—Abstract, general.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract, general.

Description of work.	Rates.		Main building.		Office.		Cook-room.		Stable.		Privy.						Total.	
	Unit.	Amount.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.

Note—1. All rates are to be given in Rupees, Annas and Pies.

2. Quantities are to be entered as so many units ; thus the unit for brick-work being 100 cubic feet, 9,250 cubic feet of brick-work would be entered as 9 ·5 units.

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Para. 40.

L. F. P. W. Form No. 48.

District

Estimate Form—Abstract, classified.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract, classified.

Sub-head.	Names of works.	Amount of estimate for individual work.	Total of sub-heads.	Total of each main head.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 40 and 67.

L. F. P. W. Form No. 49.

District

Estimate Form—Comparative Statement of Differences.

(To accompany the revised estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Comparative Statement of Differences.

Description of work.	Original Estimate.			Revised Estimate.			More.	Less.	Explanation of Differences.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Para. 40.

L. F. P. W. Form No. 50.

District

Estimate Form—Abstract for Periodical Repairs.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract for Periodical Repairs.

Description of work.	*	*	*	*	*	*	*	*	Petty Establishments.							
									Carpenter's work.	Mason's work.	Grammies work.					
Total ..																
	Rate.															
	Cost.	Rs.														

* Here enter the items of work (such as external whitewashing, plastering, terrace roofing, &c.,) in each building to be repaired during the year.

I do hereby certify that the quantities shown against each work in the General Abstract Estimate is made up correctly from the figures recorded in my Measurement Book for periodical repairs on the day of 188. at station.

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40 and 60.

L. F. P. W. Form No. 51.

District

Estimate Form—Collection and Consolidation of Road Metal.

Estimate Form—Collection and Consolidation of Road Metal.

1	2	3	4				5
			Details of quarries.				
Number of mile.	Thickness of metal on road.	When metalling was made or last renewed.	Names.	Description of metal obtained.	Depth of metal below surface.	Thickness of strata.	Distance to which metal has to be carried.

6						7			8	9	10
Detail of rates per 100 cubic feet.						Renewal.					
Cost of digging metal at quarry.	Cost of carriage.	Cost of stacking at road side.	Total cost of collection.	Spreading and consolidation of metal.	Total cost of collection and spreading and consolidation of metal.	Length.	Breadth.	Thickness.	Total cubic feet of metal required.	Total cost.	Remarks.
						Average ..				Total ..	

Station
Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Para. 78.

L. F. P. W. Form No. 52.

District

Tender for a schedule contract where each class of work only is separately tendered for.

Note.—The names, addresses, and descriptions of any two persons proposed as securities should be given in their own hand-writing in the form printed below. Should it be proposed to give any other kind of security allowed by the conditions, the particulars must be entered in the fourth column.

Name.	Address.	Occupation or Profession.	

Tender for a Schedule Contract where each class of work only is separately tendered for.

(I) the undersigned do hereby tender to execute and supply such services, works, and stores as are enumerated and described in the annexed specifications and schedules signed by and dated at the undermentioned percentages on the prices affixed to each item, viz. :—

Class of Work.	Percentage on the Prices in each Schedule		
	Under.	At.	Above.

And should this tender be accepted by , I do hereby agree and bind (myself) to abide by, and fulfil, all the terms and conditions annexed to the said schedules

Date

Witness

Address

Name of Party tendering.

Address.

Reference to L. F. P. W. Rules.
Para. 78.

L. F. P. W. Form No. 53.

Tender for a Schedule Contract where each item is separately tendered for.

Note.—The names, addresses and descriptions of any two persons proposed as securities should be entered in the form printed below in their own hand-writing.

Name.	Address.	Occupation or Profession.	*

* Should it be proposed to give any other kind of security allowed by the condition, the particulars must be entered in the fourth column.

Tender for a Schedule Contract where each item is separately tendered for.

(I) the undersigned do hereby tender to execute and supply such services, works, and stores as are enumerated and described in the specification signed by and dated at the undermentioned rates for each item in the annexed schedules.

Class and Detail of Works.	Unit of Calculation.	Rate.		
		Rs.	A.	P.

And should this tender be accepted by do hereby agree and bind to abide by, and fulfil, all the terms and conditions annexed to the said schedule.

Date

Witness

Address

Name of the party tendering.

ACCOUNT AND AUDIT RULES (CIVIL).

LOCAL FUND ACT V OF 1884.

I.—GENERAL PRINCIPLES AND PROCEDURE.

Local Fund moneys.

1. All transactions to which a Local Fund officer, or Government officer appointed for the purposes of Local Funds, in his official capacity is a party, must, without any reservation, be brought to account; and all moneys received by such officers must be lodged in the Government treasury, to be credited to the proper head of account and form part of the Local Fund balance. As regards funds under the control of Panchayats, however, it is optional with the Taluk or District Board having control over such Panchayats, either to lodge the money at the nearest taluk treasury or to secure it otherwise.

Receipts.

2. The procedure in regard to receipts is identical with that in force for Government funds, and need not be described. As regards house-rates and other sources of revenue under the control of Panchayats, the Taluk or District Board having control over such Panchayats will prescribe, according to local circumstances, the mode of collection and the accounts, &c., to be kept in connection therewith.

Payments.

3. All orders or cheques upon the funds of Local Boards or Panchayats must be signed by the President concerned, or, in his absence, by any person authorized by him in that behalf. The funds of Panchayats will be drawn upon only by orders signed by the Chairman concerned.

Cheque books.

4. Cheque forms intended for the use of Local Fund officers authorized to draw on treasuries by cheque should be bound in books with counterfoils. Each book should bear a number (which should be repeated upon each cheque contained in it) together with a consecutive number; and the drawing officer should notify to the treasury upon which he draws the number of the cheque book which he from time to time brings into use. No advice of the issue of a cheque need be sent to the treasury.

5. The rules relating to the Public Works department, contained in Chapter 23 of the Civil Account Code (Nos. 1 to 11), are generally applicable to Local Fund Public Works drawing officers.

Monthly accounts.

6. The accounts of Local Boards will be kept by Treasury officers, who will prepare separate monthly accounts for each Local Board, in addition to compiling a consolidated account of the receipts and charges of all the Local Boards in the district.

Audit of accounts.

7. All expenditure will be audited locally by the Treasury officer except when it is incurred by officers of the Public Works department, in which case the audit will be conducted by the Examiner of Public Works Accounts, the results being communicated to the Local Boards through the Accountant-General.

II.—TREASURY PROCEDURE.

Treasury officers' responsibilities.

1. The Treasury officer is responsible for seeing that all sums paid into the treasury to the credit of a Local Board or Panchayat are duly brought to account, and that no payment is made otherwise than on a duly signed cheque or bill (see rule 3 of preceding chapter).

Local Fund account.

2. An account in Form No. I of the receipts and charges of each Local Board will be prepared in the treasury and will be forwarded, in duplicate, after audit, to the President of the District Board in whose office it is due, on the 10th of the month following that to which it relates. The President will forward one copy of the account to the Taluk Board concerned.

A consolidated account of the receipts and expenditure of all the Local Boards of the district will also be prepared in Form No. II and submitted, in triplicate, by the 10th of the month to the President of the District Board, who will, after necessary examination of these accounts, transmit two copies countersigned by himself to the Accountant-General, not later than the 12th of the month, the other copy being retained in his office for reference.

NOTE.—Accounts statements, &c., prepared by the Treasury Deputy Collector will be signed by the Collector, unless absent from head-quarters, and he will be responsible for their correctness. In the absence of the Collector, they will be signed by the Treasury Deputy Collector *for* Collector.

List of payments.

3. To enable the Local Board to satisfy itself as to the nature of the expenditure shown in Account No. I and the correctness of the accounts as a whole, a list of payments in Form No. I-A will be prepared by the Treasury officer monthly and forwarded with the account to the President of the District Board for transmission to the Board concerned.

NOTE.—With the aid of this list it will be competent to the Local Boards to check every charge in their accounts as no bill can be paid in the treasury without the authority of the President of the Board concerned.

Check of accounts.

4. The account, when received from the Treasury officer through the President of the District Board, will be checked in the Local Board's office with reference to the list of payments above prescribed.

Vouchers.

5. In lieu of issuing cheques, orders for payment at a treasury may be endorsed on the bills or other documents presented to the respective Presidents for payment. Funds will be drawn in a similar manner by Panchayats, the bills and orders of payment being signed in all cases by the Chairman of the Panchayat concerned. The above bills or vouchers including those of Panchayats will be sent to the Huzur treasury as vouchers for the payments.

Record of vouchers.

6. The vouchers will ordinarily be recorded in the treasury, but Local Boards' offices will be at liberty to call for any voucher which they may desire to have for reference or other purpose.

III.—AUDIT.

Procedure.

1. The audit of the Local Fund Accounts of each district will be performed by the Treasury officer by means of the special establishment placed at his disposal for the purpose.

2. Taluk vouchers will be handed over to the Audit Clerk as soon as received from the taluks, and the District Board's vouchers immediately after payment; and he will proceed to audit them under the following rules.

General principles of audit.

3. The general principles of audit are as follows:—

(1) The charge must be borne out by the provisions of the Act itself or by some order by competent authority, general or special, passed consistently therewith, and it must have been provided for, either in the budget or by a separate order of allotment.
N.B.—A sanction for any charge, which has not been acted on for a year, must be held to have lapsed, unless it is specifically renewed.
(2) The expenditure must be such as is actually necessary and not greater than the occasion demands.
(3) Every charge must be supported by a voucher proving that the payment has as a fact been made, and that it has been made to the proper person, and that it has been so acknowledged and recorded that a second claim on the same account is impossible.
(4) The voucher must be in the prescribed form and otherwise in order. (See paragraph 9.)
(5) All vouchers must be arithmetically checked.

Presentation of claims.

4. Any person having a claim against Local Funds will present a voucher duly receipted, and, if necessary, bearing a one-anna receipt stamp, *i.e.*, when the amount exceeds Rs. (20) twenty.

Receipt stamps, in what cases required.

5. Municipalities to which contributions, &c., may be due, are required to stamp their receipts for sums in excess of Rs. 20. Stamps are required on receipts granted by one Local Board to another.

Personal claims.

6. A Local Fund officer drawing any pay or allowance exceeding Rs. 20 for himself on a separate bill, is required to stamp the receipt. If he draw it along with the pay, &c., of other persons on his establishment, he need not stamp the vouchers, but should attach a receipt stamp to the acknowledgment he is bound to give in the office Pay-book.

Refunds and repayments of deposits.

7. The receipt for a refund or repayment of deposit, if the amount exceed Rs. 20, requires a stamp.

8. The cheques of Local Fund Engineers, as also the receipts granted by the Presidents for amounts transferred from Provincial to Local Funds by adjustment, require a receipt stamp.

Form of voucher.

9. The following general instructions in regard to *vouchers* should be carefully borne in mind:—

(*a*) The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount should be "*Rupees..... only*" or "*Rupees ..... Annas .... and Pies ..*," the amount written filling up the whole space between "Rupees" and "only" or "Annas."
(*b*) All corrections or alterations in vouchers must be attested by the initials of the person signing the receipt, and in the orders of payment by the Treasury officer, or other officer who authorizes the payment.
(*c*) Charges against two major heads should not be included in one voucher, but exception will not be taken to a voucher on this ground unless either charge needs to be differently dealt with, such as by entry, for instance, in a different register.

Fac-simile stamps.

(*d*) No money may be paid on a voucher, or order signed with a *fac-simile* stamp.

Countersignature.

(*e*) Bills requiring previous countersignature will be returned for such countersignature.

Check of receipts.

10. The responsibility for seeing that Local Boards and Panchayats receive their dues must rest with the officers administering the different departments and with the President of the Board or the Chairman of the Panchayat as the case may be. The Auditing officer can do little beyond ensuring that an agreement is effected between the sums reported to have been collected and remitted to the treasury by the different officers charged with making collections on account of the Local Boards, and the sums shown in the treasury accounts as having been received from those officers. As far as regards rates, taxes and tolls, this agreement between the administrative accounts and those of the treasury is effected by the Collector, whose figures must be accepted as correct. As regards all other heads of receipts, the check may be effected at the option of the President either by communicating the treasury figures relating to each particular department, to the departmental officer responsible for making the collection, and requiring him to reconcile the figures, or by communicating to the Treasury officer the statements of receipts furnished to the President by the heads of the different departments, and requiring the Treasury officer to effect the agreement. The former course is found generally to be the preferable one.

It will be the duty of the Treasury officer to watch the receipts under every head, and to bring to the notice of the President any instance in which the receipts of a month or up to end of a month fall markedly below the proportionate receipts for the particular period as deduced from the budget.

11. Special recoveries, such, for instance, as "Contributions from mittahdars and villagers, &c.," will be watched by means of a register, to be kept by the Audit Clerk for the purpose, furnishing the following particulars. These particulars should be entered as soon as the information comes to hand:—

1. Item No.
2. Month of year to which the recovery relates.
3. Authority for recovery.
4. Particulars of recovery.
5. Amount.
6. Date of actual recovery.
7. Remarks.

12. The Audit Clerk will take particular care to see that the amount shown as "Payments into treasury" in the Local Fund Engineer's account current has been

duly credited in the treasury Local Fund account under the heads shown in the Consolidated Treasury Receipt sent by the Engineer in support of the debit in his account under "Payments into treasury." The cause of any difference between Engineer's and the Treasury officer's figures must be ascertained with the least possible delay.

13. When examining a voucher, the Audit Clerk will record the necessary particulars in the proper audit register and note on the voucher *in red ink* the details of its adjustment, showing the amount debitable to each detailed head in the Local Fund account. He will also, in the audit enfacement, explain the objection taken to any item, in sufficient fulness to enable the payee to understand the cause of any disallowance from his demand. The note which serves as audit enfacement may run as follows :—

Record of Audit in Register and on Bill.

Audit enfacement.

CLERKS OF DISTRICT BOARD'S OFFICE.

Administration.

Date—		Rs.
Admitted	.. ..	60
Objected to *	.. ..	25
	Total ..	85

* Rs. 25, pay of the third clerk, objected to for want of sanction.

1. In the case of bills of one item only, or of bills of which every entry is separately posted in the account, it will not be necessary to rewrite the details by way of enfacement. The object of the above rule is only to secure that every voucher shall be complete and intelligible in itself, and shall formally record its adjustment, so that a stranger may, at a glance without doubt or delay, see exactly what detailed entries in the account are covered by any given voucher.

14. The classes of claims dealt with are as follows :—(1) Fixed or regularly recurring, such as establishments and scholarships ; (2) Travelling allowances ; (3) Contingencies. Each class of claim will be dealt with in a separate *section* as follows :—

1. Detailed instructions for the audit of the several classes of the *charges* that are usually dealt with at the treasury are given in the appendix.

IV.—FIXED CLAIMS.

1. At the time of preparation of the pay bill for March in each year, a detailed statement of the establishment existing on 1st April will be prepared in Form No. 3 and transmitted to the President not later than 15th April. The return will show accurately the establishment as exists on 1st April, and in preparing it, the following instructions should be carefully observed :—

Book of establishment.

(*a*) The name, designation, and pay of every officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave or deputation, or under suspension, should be distinctly shown.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the orders creating the post, should be clearly entered in the appropriate columns of the statement. The date of birth by Christian era should be given, and, if the exact date is not known, the approximate date or year should be stated.

(*c*) The return should show accurately the sanctioned scale of establishment, and so will include every post, whether filled up or not ; and if a post be vacant, the word *vacant* should be set against it in the column of Name of Incumbent.

(*d*) Sanitary and market establishments need not be shown in this return, nor are the names of village pial schoolmasters to be shown in it.

(*e*) The columns of "Minimum" and "Maximum" pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments.

(*f*) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column *Name of Incumbent*, beneath the name of the absentee for whom he is officiating.

(*g*) A detailed statement in Form No. 3-A should be given at foot of the original return, Form No. 3 showing new names of officers which are not found in the return of the previous year ; and if they include the names of persons transferred from other appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form No 3-A for information required in regard to the names of officers which appeared in Form No. 3 of the previous year, but are now omitted ; as also regarding officers who have been on leave other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required, stating whether it has been expressly declared that the period of suspension shall count as service for pension (Civil Pension Code, section 99—1).

(*h*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in the statement, and the portion payable from each source specified in a foot-note.

When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which hereafter pension claims will be tested.

1. Those sections of the code which make any reference to pensions, are, of course, applicable only to such Local Fund appointments as are clearly pensionable.

2. The first step in the audit of establishment bills is the annual issue of the forms of establishment returns above referred to. On receipt in the Audit office of a new annual statement, the book of establishment of the previous year will be taken up for comparison with it ; and the Audit Clerk will verify any new orders quoted in support of alterations : if any unknown order be quoted, he will institute correspondence with the head of the office ; after the returns have been so verified, they will be laid before the Treasury officer by whom a sufficient number of pages, chosen at random, will be checked ; and, if the work seems properly done, an order will be issued to group the statements in the order of service heads, and bind them in that order in volume of convenient size.

3. When a change, temporary or permanent, is made or proposed in an office, a letter fully explaining the grounds of the change should be submitted departmentally to the Local Government, along with a proposition statement in Form No. 4, showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without details, but full particulars must be given for all in which any alteration is recommended.

Alteration of Establishment.

The proposition statement will, before submission to Government, be sent to the Treasury officer who will verify the entries in the present column and sign the certificate * on reverse of the form of such statement.

4. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. Accordingly, if the pay rise by five equal increments from a minimum to a maximum, then the average monthly cost will be taken, in the case of ministerial establishments, at the minimum *plus* three-fourths of the difference between the minimum and maximum.

5. The appointment of persons to offices on Rs. 100 and upwards under District or Taluk Boards, and to offices between Rs. 20 and Rs. 100 under Taluk Boards, shall be subject to the sanction of the Governor in Council in the former case and of the President of the District Board in the latter. Any increase of establishment made under this rule should be immediately reported to the Treasury officer and to Government.

6. Establishment bills will be drawn up in form 5. They may be signed any time on the last day of the month by the labor of which they are earned, and are due for payment next day ; no part may be paid before.

Establishment claims.

N.B.—The last payment of salary to an officer leaving the service of a Local Board should not be made until it has been ascertained that no demands or recoveries are outstanding against him.

In the case of officers transferred from another district (*e.g.*, a Hospital Assistant) and drawing pay for the first time in the circle, payment will be made only on a Last Pay Certificate in form 6.

* "Certified that the entries in the column of 'Present Scale' have been compared with registers of this office, and are correct with the exception of the items altered in red ink."

Payment of Salary or Pension for day of death.

7. Salary or pension may be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

Payment of amounts due to deceased persons.

The allowances due to a deceased officer or pensioner are payable only to his estate in accordance with the ordinary law regarding the administration of such estates.

But if the debt does not exceed Rs. 200, it may, upon the responsibility of the officer charged with the payment of the allowance, be paid to the wife of the deceased or any other relation dependent upon him, if the officer deems it unnecessary to wait for the regular process of administration to the estate.

8. Unless in any particular case it be otherwise distinctly provided, the *whole time* of a Local Fund employé must be held to be paid for by the Local Fund Board under which he is serving, and he may be employed in any manner required by such Board within his own branch of duty without claim for additional remuneration, even when the services rendered are such as would ordinarily be paid from Imperial or Provincial services.

Additions to Salary.

9. Names of persons whose pay does not exceed Rs. 10 per month may be omitted from the pay bill, provided that a certificate in the following form is attached to the pay bill:—

"Certified also that all persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month."

10. The audit clerk will see that the certificates have been duly signed; that the amount does not exceed the sanctioned scale; and that the rules of the Acting Allowance and Leave Codes have not been infringed.

Audit of Establishment Bills.

Every establishment bill will be accompanied by a leave statement or the alternative certificate (form No. 7).

11. All leave, acting and travelling allowances payable to Local Board establishments (Act V of 1884) will be subject to the rules which regulate the payment of such allowances from Imperial revenues and must not exceed what would be admissible under those rules.

Leave, Acting and Travelling Allowances.

The rules which regulate the grant of leave and acting allowances are contained in the Leave and Acting Allowance Codes respectively. Travelling allowances will be regulated by the provisions of the rule under section I of the Civil Travelling Allowance Code.

General principles by which they will be regulated.

12. The responsibility for an overcharge, in respect of salaries and allowances, will primarily rest with the drawer of the bill (for only responsible officers are allowed the privilege of drawing bills for salary, allowances or contingencies), and, failing recovery from him, the overcharge will be recovered from the countersigning officer in the event of culpable negligence on his part.

Responsibility for overcharge.

13. The audit clerk will record the charge in a register in form 8, the distinctive feature of which is the plan of recording charges, not in nominal details, but by sections. Ordinarily, each separate establishment will constitute a section, but when the establishments are numerous, as in the case of Conservancy establishments, the sections should be arranged talukwar.

Record of Audit.

The register will be opened by entering in the upper left-hand corner of the page the scale of pay for the total of the section. The maximum and minimum columns will be used only when the pay or part of it is progressive, and, in this case, such increment as is admitted will be entered in the actual column, with a note of the month with effect from which it was granted. An incremental charge must be supported by a certificate in form 9.

The column headed "sanction" is intended for the record of any orders affecting the scale of establishment which are received during the currency of the register.

14. The detailed scale of establishments is often required for reference even when the audit is regulated by the totals of sections. It will be convenient therefore to enter, when opening the register, a note showing the detail of the appointments and pay contained in each section.

Detailed Scale.

A fly leaf in the following form should, for this purpose, be inserted between the pages of the audit register:—

Detail of Appointments and Pay.	

15. The form of audit register prescribed for establishments may be adopted also for the audit of scholarships and other fixed payments other than salaries.

16. The first of the five divisions of the page serves for record of the audit during the first year after the end of which the entries of maximum, minimum, and actual will be made after the same examination as above in the second space, and the audit continued for the second year on the same page. The fifth space is required for remarks, notes, &c.; but, as four spaces are intended for four years' audit, the audit register should be renewed only once in four years.

17. In posting the audit register, the actual amount drawn will be entered against each section in the space set apart for the month on account of which it is drawn with note of any amount due but not drawn by reason of absence, but no note of any fines levied is necessary. The entries should always be begun from the top of the allotted space, in order that there may be space for record of arrear bills, and also of sums refunded by short drawal which may be claimed again.

1. Government or other orders regarding any member of the establishment should also be noted in the audit register.

18. It is a matter of importance to remark that establishment audit registers run from April to March, and that pay is recorded under the month for which it was due, not that *in* which it is disbursed. To take an instance:—A clerk being absent on six weeks' privilege leave from 25th March, his pay for March is not drawn in the bill for that month; but, when it is claimed in May, it will be passed in the audit register under the past year: or, to take a further instance—from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn and taking leave did not return in April to receive it; the drawback will be noted in the earlier part of the register under March, and in the same place will be passed the bill on which the pay is afterwards drawn.

1. The number and month of the voucher should be quoted in the entry as shortly as possible; thus 34-7 would indicate voucher 34 of July.

19. Arrear bills will be passed in the same manner over against the section concerned after reference to the note of amounts due but not drawn, the necessary addition being made to the total: and, when any pay is drawn in advance under section 138-1 of the Civil Leave Code, the amount will be finally charged against the service head, and a note will be made in the audit register in the column assigned to the month for which pay is advanced; for example—

Arrear and Advance Bills.

A, whose salary is Rs. 150 a month, receives an advance of Rs. 200; note will be made of payment of the first month's pay in full, and of Rs. 50 on account of the second month.

20. When sanction is received for a temporary establishment, the requisite entries should be made in the first three columns of the audit register, and lines should be drawn across the pages of the months subsequent to the period for which the sanction holds good, so as to prevent admission by oversight of pay for a period in excess of sanction.

Temporary Establishment.

1. Temporary establishment may commonly be taken to the head of ordinary establishment; it is only in cases where sanction is given for a long term, and the charge will reach a considerable amount, that there is any object in separating them.

21. Special attention is drawn to the rules regarding service books contained in section 129 of the Civil Pension Code. Every appointment, leave of every description (except casual), every period of suspension from employment, and every other break of service (rule 3) should be noted, the date of the beginning and end of every employment or absence being certified by the signature of the President (rule 2, columns 9 and 12). The service book is a

Service Books.

contemporary record in minute detail of a person's official career, and every entry is attested at the time by the officer whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books. The description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10. It may be convenient to make these entries in *red* ink. The maintenance of service books is specially necessary in the absence of nominal details in the establishment audit registers.

22. Service books are absolutely essential in the case of Local Board's employés of the pensionable class. Their maintenance in the case of other employés is also advisable, with a view to the easy verification of services in the event of their being recommended for special bonuses (*vide* G.O., Financial department, No. 906, dated 20th May 1881).

23. (1) Any Local Fund employé entitled to pension under the old Local Fund rules may, on transfer to a Local Fund post service in which does not qualify for pension, retain his right to pension by payment to the credit of Local funds of a contribution calculated with reference to sections 9 (*a*) and (*b*), Civil Pension Code.

(2) Such contributions will be recorded in the treasury office in a special register to be maintained in form No. 10. As this register will be the sole means of checking future pensionary claims, too much care cannot be bestowed on its proper maintenance.

V.—TRAVELLING ALLOWANCES.

1. The travelling allowance paid to officers paid from Local funds shall not, without the express sanction of the Government of India, exceed what would be admissible to similar officers under the Travelling Allowance Code.

Doubtful cases.

2. In all cases of doubt or dispute the Accountant-General should invariably be consulted.

Record of Audit.

3. The audit of travelling allowances will be recorded in a separate register (form No. 11). The following classes of travelling allowance charges will be separately provided for :—

1. The Presidents' office establishment.
2. Inspecting schoolmasters.
3. Vaccine establishment, comprising a Deputy Inspector of Vaccination and vaccinators.
4. Medical subordinates.
5. Non-official members.

4. In the fourth column of the register will be named the stations from and to which the officer is transferred, or, in case of moving within the area of a local charge, the date of beginning and end of the tour; the object need not be entered, except in the case of joining or examination.

(1.) The budget allotment of each office should be noted at the top of the corresponding section of the audit register.

VI.—CONTINGENCIES.

Permanent advances.

1. To officers incurring petty expenses, which require to be paid at once before money can be obtained on the monthly contingent bill (see paragraph 3), permanent advances may be allowed. The advance should not be larger than is absolutely necessary, as determined by their average monthly expenditure and the opportunities of cashing bills.

Acknowledgment of Permanent advance.

2. Each officer who has obtained a permanent advance should be required, on the first office day after 31st March in each year, to send to the treasury officer through the President of the District Board concerned a short acknowledgment in form 6 that the amount is due from and to be accounted for by himself. If any officer should fail to make such acknowledgment, the President should demand it immediately. In case of transfer of charge, a similar acknowledgment must be sent by the relieving officer.

A general acknowledgment will also be submitted by each President for his district of all the permanent advances outstanding on the last day of March to the Accountant-General. The amount so acknowledged should agree with that shown under the head "Incorporated Local Fund Debt Accounts—Permanent Advances" in the *plus* and *minus* memorandum attached to the General Treasury account of the last month of the year.

3. When the permanent advance from which disbursements are being made begins to run short, it should be recouped by the submission of the usual "*Contingent* Bill" (form 12) with *full* details. Abstract bills will not be submitted.

Responsibility of Disbursing Officer.

4. Every Local Fund officer is expected to exercise the same vigilance in respect to petty contingent expenses that an economical person would do if spending his own money, and a register of contingent expenditure will be kept in each office and the initials of the disburser shall be entered against each item.

Contingent Register.

5. This register will be in form No. 13 and will be maintained in all Local Fund offices. The grant under contingencies should be distributed between the detailed heads under the orders of the President immediately on ascertaining the lump allotment. Each head will have its own column with the grant noted at the top, any charges not falling under these heads being thrown into the column of "unusual charges." An unusual charge falling under any of the separate columns should be described in the column headed "description," though the amount of it is entered only in its special column.

The most common heads of contingencies are the following :—

(*a*) Purchase and repairs of furniture.
(*b*) Stationery charges.
(*c*) Carriage of records.
(*d*) Hot-weather charges.
(*e*) Telegrams.
(*f*) Postage.
(*g*) Cloth for records.
(*h*) Miscellaneous.

Postage Charges.

6. No Local Fund officer or Government officer acting in a local fund capacity may incur charges on account of service postage.

7. Charges of two major heads may not be shown in one and the same register nor included in one bill.

8. When for any charge special sanction is necessary (as for instance law charges not provided for in the budget), the sanction must be quoted in the body of the bill.

9. All charges incurred should be paid and billed for *at once*. Under no circumstances should they be allowed to stand over to be paid from the grant of another year.

10. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury, and if a contingent bill, headed as belonging to one month, be presented for payment in the next, it must be returned for the necessary correction. The detailed contingent bill will bear a certificate as follows :—

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 10 in amount and all sums paid for postage stamps and telegrams are attached to the bill. I have, as far as possible, obtained vouchers for other sums and am personally responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

Duties of Countersigning Officer.

11. Where countersignature is required, it is the duty of the countersigning officer to see that the charges made are of obvious necessity and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that vouchers are all received and in order; and specially that expenditure has not exceeded, or is not likely to exceed, the budget grant. The spending officer will be held *personally* responsible for expenditure in excess of the grant.

If expenditure be progressing too rapidly, the countersigning officer should insist on its being checked. Any disallowance by him should be noted on the bill and explained on the reverse if there is no room on the face.

12. The following rules should be specially noted :—

(*a*) No salary charges of any kind (except for hot-weather establishments) and no additions to pay may be charged as contingencies or included in the contingent bill.

Sundry Charges.

(*b*) No newspapers may be bought without the sanction of Government, unless provided for in the budget specially.

(*c*) No charge which binds a Local Board beyond a single payment may be incurred without the distinct sanction of proper authority.

13. The sanction for refunds of revenue is regulated by the orders of the local Government. The original authority, duly receipted and stamped if necessary, may be used as a voucher (and in printed forms a space should be left for the receipt). The original entry of the receipt in the accounts should be quoted, and, if this is not known to the officer ordering the refund, it can be supplied by the treasury officer upon information given by the person claiming the refund. Refunds should be passed and recorded in the audit registers irrespective of the budget provision. If the refund is not made within two years after collection, the sanction of the Government is necessary.

Refunds of Revenue.

Check of Contingent Bills.

14. In checking contingent bills the auditor will see—

(*a*) That vouchers are attached for all charges above Rs. 10.

(*b*) That any unusual charge is supported by the necessary authority.

(*c*) That the charges are not extravagant.

Record of Audit.

15. The audit of contingencies will be recorded in registers of different forms according to the nature of the charge.

(*a*) Ordinary contingencies will be recorded in form No. 13. The audit register will thus exactly correspond with the disbursing officer's register (see paragraph 5).

Register of Special Charges.

(*b*) For the record of special or unusual charges, such as "Refunds," &c., a register will be kept in form No. 14.

(*c*) "Results grants" should be recorded in the register for miscellaneous charges in form No. 15.

(*d*) For record of the audit of periodical charges (such as rents, rates, &c.,) and of charges for which a fixed allowance is sanctioned, a few sheets of the form prescribed for establishment audit should be added to the special contingent register (see rule 15, chapter IV), each payment, as it is audited, being posted, with the necessary references, in the appropriated monthly column so as to guard against its being twice paid or turning up again too soon.

Periodical Charges.

16. The contingent registers will be bound up in one volume with the establishment register.

VII.—EXAMINATION OF ACCOUNTS.

1. In his examination of the accounts, the audit clerk should be careful to see—

Arithmetical Check.

(1) that the totalling is correct throughout, and that the account is in form;

Comparison of Original and Duplicate.

(2) that the copies exactly agree;

(3) that the balance has been correctly struck;

Check of Progressive against previous month's figures.

(4) that the figures in the progressive columns have in every case been correctly shown, as compared with the figures of the previous account; in other words, that they are equal to the progressive figure of the previous *plus* the current figure of the current month's accounts, unless affected by adjustment;

Against Grant figures.

(5) that the progressive figure in no case exceeds the grant as shown in the grant column;

Check of Grant figures.

(6) that the grant has been correctly shown; this may be ascertained by reference to the grant registers;

Adjustments under 46, Civil Buildings, Roads, &c.

(7) that the amounts appearing under "45, Civil Buildings, Roads, &c." agree with those shown in Appendix A, or that any difference is clearly accounted for (*vide* also Accountant-General's Local Fund department general letter, No. 3, dated 24th July 1886).

(8) that every item of charge is duly supported by vouchers, and that the amounts have been correctly classified in every case.

2. The Local Fund Public Works figures of any given month will be included in the Treasury account of the month immediately succeeding that to which they relate, with a view to the prompt adjustment of debits under "Local Fund Engineers' cheques," and the President should insist upon the punctual submission, by the Engineer or other head of the Local Board's Engineering establishment, of his accounts.

VIII.—OBJECTIONS ON AUDIT.

1. The auditor at the time of dealing with the accounts or vouchers should have an objection statement (form 16) before him, in which he should write all objections, directions or inquiries arising upon the accounts or the audit. Objections on audit are most conveniently entered at the time of inscribing them on the audit enfacement and while they are still fresh in the auditor's mind.

Objection Statement.

2. The objection statement after being signed by the Treasury officer will be forwarded to the President of the Local Board, the objection statements on the accounts of Taluk Boards being forwarded through the President of the District Board. It will then be the duty of the President to get the objection removed either by recovering money wrongly drawn by any officer, by forwarding a necessary voucher, by obtaining necessary sanction for expenditure, or otherwise as the case may be. To assist the President in ordering the necessary recoveries from the officers concerned, separate objection slips (form 16-A) will also be drawn up in the treasury and sent to the President to be forwarded under his signature. Before despatch of the objection statement with slips (which must not be delayed) the objections, it contains, will be neatly posted into the objection book (form No. 17).

3. The return of the objection statements must be watched with great care. They should be returned within a week of receipt, and the President should not keep them back on the ground that one or two of the objections entail further inquiry. These can be extracted for separate disposal while the other items are dealt with. The observance of this rule is a matter of great importance.

Disposal on return.

4. The objection book is the permanent office record of instructions which have been entered in the objection statements, prepared upon the examination of each list of payments and of the Local fund account. But, besides these objections, it contains also note (1) of all amounts charged under Advances Recoverable, (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared, even though not objected to. The headings are given in the margin. Entries pertaining to two months' accounts should not be entered on the same page, though of course, where objections are numerous, those of one month may occupy more then one page.

Objection Book.

Advances recoverable.
Suspense account.
Items adjusted but awaiting final clearance.
Service payments for recovery.

5. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line; if more space be taken, it will be well to rule a line across the adjustment columns, in order that each adjustment may be more readily seen. The amount of entries which may not require action of the Treasury officer, though noted for his future guidance, should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

6. Under "Advances recoverable" will appear moneys advanced under special authority and recoverable in cash and sums overpaid on vouchers. Neither loans, nor permanent advances, nor advances to Revenue officers for sanitary or other purposes, will appear here. Payments made on account of expenditure under a service head must *never* be held under "Advances recoverable," on the ground that further proceedings in audit are necessary for their

Advances recoverable.

final admission; the head will cover only items which are actual debts due by assignable individuals, recoverable either in cash or by deduction from personal allowances. Personal allowances of any kind paid before they are due are charged to the same head as when paid after they are due.

Suspense Account.

7. Under "Suspense Account" are provided two columns, *i.e.*, one for credits and one for debits:

(*a*) In the former will appear only sums shown for credit to a debt head, but imperfectly described. A service receipt, of which full particulars are not given, must be taken to credit of the minor head "Miscellaneous," under the revenue head to which it appears to belong. But such items must be most rare; nor does the fact that they have been so credited and included in the aggregate receipts of the month relieve the Treasury officer of the duty of ascertaining by correspondence what their real nature is, and of transferring them to credit of the proper head by debit to the one originally benefited;

(*b*) In the debit column will appear items of charge which for want of particulars the Treasury officer has not found it possible to classify.

Items adjusted but awaiting clearance.

8. The third head provides for those items to which technical objection is taken, unexplained receipts [see Rule 10 (*a*)], advances to Revenue officers for sanitary and other purposes not accounted for by detailed bills, and, in fact, all items which cannot be finally admitted in audit. Any item which appears in this column must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

1. If an item is supported by a voucher imperfect only, in that it requires and does not bear a stamp, it should be entered in the objection book and statement; but no amount need appear in the money column.

2. Amounts expended in excess of the budget allotments should not be entered in the money column.

3. The amount of bills on which the following technical objections are raised should not be entered in the money column, but only in the inner columns of the objection book:—

(*a*) Want of *nil* leave certificate.
(*b*) Want of increment certificate.
(*c*) Want of information as to the object of the journey.

Service payments for recovery.

9. In this column will appear all sums taken against service heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered, because some portion of it may have been overpaid. The payment must be accepted and must be recorded as a charge against the grant for which it was made; but at the same time it should be recorded as under objection.

Adjustment register.

10. As the objectionable items are adjusted in whole or in part—

Advances by credit to advances recoverable;
Suspense by credit or debit to that head;
Uncleared items, by being cleared;
Service payments for recovery, by recovery, or by removal of the objection; the adjustment will be posted in the Adjustment register (form 18), and also against the item concerned in the objection book.

The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted."

11. In the objection book in the columns of *Amount* under "Mode of adjustment" will be entered each successive fragment disposed of. Each entry in the Adjustment register must have its distinct answering entry in these columns.

1. In the case of objections against which no amounts are entered in the money columns of the objection book, no entries should be made in the Adjustment register.

12. If, in the case of items awaiting clearance, a real objection is afterwards found to exist (*e.g.*, recovery is ordered of part of the charge), only the part cleared will be entered, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when found is duly communicated to the officer concerned, though it is not the subject of a new entry in the objection book.

Recoveries in cash.

13. A recovery on account of an over-payment will be treated differently, according as it is made in cash or by short-payment on a voucher, and according as the recovery is made in the year of the over-payment or in a later year.

(*a*) If recovered in cash in the same year, it will be taken in the first instance to "Cash recoveries," particulars of the recovery being furnished in the statement of debt head items appended to the Local Fund treasury account, and will subsequently be removed by adjustment to the credit of the head concerned.

(*b*) If the recovery be made in cash in a later year, the amount will be credited directly to "Miscellaneous Receipts" of the corresponding revenue head, or (if there be no such corresponding revenue head) to "Miscellaneous."

Recoveries by short-payment.

14. (*a*) If the recovery be made in the same year by short-payment of an item chargeable to the same detailed head, no adjustment is necessary; the short payment and short charge on the later bill is a set-off against the excess payment and charge on the earlier.

(*b*) If the recovery be made in the same year by short-payment of an item not chargeable to the same detailed head, adjustment between the heads concerned must be proposed to the Accountant-General's office.

(*c*) If the recovery be made by short-payment on *any* voucher in a later year, the full amount must be charged against the grant, and the recovery carried to credit of miscellaneous receipts as above.

1. It will be remembered that "Cash recoveries" is only an adjusting head in the books, and that it is cleared, as fast as it is credited, by transfers to credit of other heads.

Closing of objection book.

15. After despatch of the objection statements, the money columns in the objection book should be totalled, the forward totals of past months should be added, the totals of adjustment should be made in the Adjustment register and entered in the objection book, and the balances be struck and carried forward to foot of the next page, whereon, in due course, will appear the entries of the next month.

1. The outstanding balance in each column of the objection book is to be carried forward from month to month and from year to year. Special attention should be given to this requirement by the audit clerk.

Watching and testing.

16. The objection books will be very closely scrutinized by the Inspector of Local Fund Accounts, and in order that that officer may be able the better to watch their maintenance, a monthly report on outstandings will be submitted to him by the Treasury officer for this purpose in form 19.

Abstract of objections.

17. An abstract in the above form should be attached to each objection book. The entries in the first column against the balance will be posted at the opening of the book, the others at the close of each month. The adjustments of each month should be distributed from the information in the Adjustment register and posted in their proper columns at the time of closing the book for the month.

APPENDIX.

Special Instructions for the audit of Expenditure under Grants II, III and IV, Local Boards Act (V of 1884).

General Principles and Rules.

1. All expenditure is incurred under the provisions of Madras Act V of 1884, and under the rules drawn up by Government in connection therewith; and any expenditure not falling within the scope of the provisions of the Act, either directly or indirectly, should be disallowed. In all cases of doubt reference should be made to the Inspector of Local Fund Accounts.

2. All bills will be signed by the chief officer in charge of the institution concerned, and countersigned * by the President or Vice-President of the Local Board under whose control the institution may be. If subordinate committee is appointed for the management of any institution the bills thereof will be signed by the President or two members of such committee. Bills for sanitary, medical, and miscellaneous charges, not appertaining to any particular institution or sub-committee, will be signed by the officer to whom the expenditure is confided.

3. If the amount of a bill is objected to, it must still be entered in the audit register, the cause of objection being clearly stated in the bill and at foot or in the remarks column of the audit register.

* Bills drawn by Presidents or Vice-Presidents do not need their countersignature.

Detailed Audit Rules.

4. The following are the special points to be noted by the auditor in connection with the audit of the several claims with which he will have to deal, arranged in the order of the heads of account :—

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT II.		
Inspection	Salaries of Inspecting Schoolmasters.	Billed for by the Deputy Inspector of Schools.
	Contingent charges of Schoolmasters.	Bill passed by the do. do.
	Travelling allowances of Schoolmasters.	Do. do. do. As falling in the third class of officers according to the Civil Travelling Allowance Code they are not entitled to more than a daily allowance of 2 annas for every 12½ rupees or fraction of 12½ rupees of their respective pay, or the maximum pay of their appointments subject to a minimum of 4 annas.
Training schools ..	Pay of training school establishment including pupils and miscellaneous charges.	Bill signed by Head Master and countersigned by the Deputy Inspector of Schools.
Secondary schools for boys and girls.	Pay of Schoolmasters and their establishment.	Bill drawn by the Head Master of the school concerned.
		No new school other than an elementary one shall be established by a Board without the sanction of Government.
	Contingent charges	Bill signed by the Head Master and countersigned by the Deputy Inspector.
Elementary schools ..	Pay of Schoolmasters and servants.	Bills will be prepared by the Inspecting Schoolmasters and the amounts disbursed to the schoolmasters at the office of the President, Taluk Board.
Grants-in-aid	Salary grants	Bill signed by the manager of the school concerned. The auditor will satisfy himself that the required certificates have been signed at foot by the manager.
	Results grants (whether to purely result schools or to combined system schools).	Bill signed by the manager of the school and the claim certified to by the Deputy Inspector of Schools concerned. See second point under salary grants. The claim is admissible only once a year, and grants are not admissible in the case of schools working above the third standard ; grants for the fourth and higher standards being payable from Provincial funds. The bills should be checked with the list of all schools eligible for results grants during the year, with a copy of which the audit clerk should be supplied.
Purchase of books ..	Cost of books purchased for supply of taluk depôt.	Bill submitted by supplier must be countersigned by President of District Board.
Commission on sale of books.	Commission earned by agency other than that of Local Boards employed in the sale of books.	Bill submitted by the persons concerned with Treasury officer's receipts for the sale-proceeds.
GRANT III.		
Medical, &c.		
Hospitals and dispensaries.	Pay of Hospital Assistants, Native doctors, midwives and servants.	A general establishment bill to be drawn by the Hospital Assistant or other Medical officer in charge of the institution concerned.
	Stipends of Medical pupils ..	Bill drawn by the Superintendent of the Medical school concerned.
	Expenses incurred in dieting patients and procuring petty necessaries for the institution concerned, such as soap, candles, and the like.	A contingent bill will be drawn for each institution by the Medical officer in charge and countersigned by the District Medical and Sanitary Officer.
	Travelling allowances to Medical subordinates.	*Vide* last point under Grant II, Inspection.
Zillah Surgeons' Local Fund establishment charges.	Local Fund establishment in the office of District and Sanitary Medical Officer as per paragraph 8 of G.O., F.D., No. 391, dated 22nd February 1883.	Bill signed by the District Medical and Sanitary Officer.
Supplies	Cost of medicines and supplies (such as flannel, lint, and the like) purchased locally.	
Medical practitioners ..	Charges of Hospital Assistants not attached to dispensaries, such as Itinerating Hospital Assistants and quinine distributors, &c.	Bills drawn by the President or Vice-President.
Midwives	Charges of midwives not attached to dispensaries.	
Cholera charges ..	Charges of a remedial nature involving employment of Medical practitioners, &c.	Bill drawn by the officer entrusted with the expenditure and countersigned by the President or Vice-President. Cholera medicines are supplied by Government gratis—*vide* G.O., 20th September 1880, No. 1200, Revenue, and Board's Proceedings, 2nd May 1884, No. 1502.

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT III—*cont.*		
Medical, &c.—cont.		
Vaccination	Pay of vaccine establishment including pay of the Deputy Inspector of Vaccination of the circle concerned.	Bill drawn by the Deputy Inspector concerned.
	Travelling allowance of vaccinators.	Bill drawn by the Deputy Inspector of Vaccination concerned.
	Office contingencies and travelling allowance of Deputy Inspector of Vaccination.	Bills must be countersigned by the District Medical and Sanitary Officer as regards travelling allowance—*vide* last point under Grant II, Inspection.
Vaccination	Extra rewards to vaccinators ..	Bills signed by the vaccinator concerned and charge supported by certificate from the Deputy Inspector as to his title to the reward concerned.
	Batta to mothers of vaccine-supplying children.	Bill drawn by the Deputy Inspector of Vaccination concerned and countersigned by the District Medical and Sanitary Officer.
	Rewards to do. do. ..	
Sanitation (Miscellaneous, petty establishments), markets.	Pay of market establishments ..	Bill signed by the President of District or Taluk Board.
	Contingent charges, such as the erection of stalls, &c.	Do. do. do. If drawn in advance to be accounted for in the same manner as advances for sanitary purposes.
Bungalows	Pay of bungalow servants	General bill drawn by President of the District or Taluk Board as the case may be.
Choultries	Establishment—Pay of fixed establishment in connection with the choultries of the circle.	General bill drawn by President of the District or Taluk Board as the case may be.
	Contingencies—Feeding charges and other expenses incurred by the manager of the chattram.	Feeding charges must be supported by a contingent bill in the ordinary form signed by the manager of the chattram and countersigned by the President of the Local Board concerned who should be in a position to ascertain that the expenditure charged for is actually incurred. The expenditure should be watched with reference to the figures in the budget and to the sanctioned rate of capitation allowance. Contributions should be supported by the receipts of the person or body to whom the contribution is made. Contingent expenses, other than feeding charges, should be billed for separately. The bill will be countersigned, like that for feeding charges, by the President of the Local Board.
Sanitation	Improvement of water-supply. The enlargement or improvement of village-sites.	Bills should be signed by the officer to whom the expenditure is entrusted and countersigned by the President concerned.
	The scavengering of small towns and large villages.	The charge must rest upon a duly sanctioned estimate. (See paragraph 64 of the rules under the Act).
	Sanitary arrangements at fairs and festivals.	No money should be drawn except for payment of expenses actually incurred or for payments to be immediately made. Whenever money is required for expenditure a bill should be drawn in a contingent abstract bill form, the total allotment, the amount already disbursed, if any, and the expenditure incurred under the bill being particularized in a foot-note. These bills should be accompanied by vouchers and should be sent by the tahsildar in support of the entries in his treasury account. After the work is completed, a bill for the whole work should be made and sent with the usual completion certificate—*vide* also G.O., No. 859, Local Fund, dated 24th July 1886.
Contributions	Contributions to Provincial, on account of (1) Medical College, (2) Vaccine Inspecting Agency, (3) Reserve Medical Staff, (4) Cutlers' establishment, (5) Recoveries on account of supplies of medicines and surgical apparatus from the Medical store depôt.	The amounts must not exceed the prescribed percentage on the receipts for the year as shown in the regular estimate. Any subsequent adjustment must be supported by an advice from the Accountant-General. Debits under these heads must be supported by corresponding credits in the general treasury account. Medicines, &c., should be obtained from the Medical store depôt, Madras, on indents duly countersigned by the District Medical and Sanitary Officer and subsequently passed by the Local Boards ; any country medicines may be purchased either in the local markets or from the Medical stores as per list furnished by the Surgeon-General. Medicines purchased from the local markets will be debited to "Local purchases of medicines, &c."
	Contributions to Municipalities, other Local Boards and private institutions.	Receipts from the body or manager of the institution to which the contribution is made. Receipt from a Municipality or private body must bear a stamp if the amount exceeds Rs. 20. Contributions, when once sanctioned by Government, may not be altered apart from fresh sanction.
Maintenance of lunatics.	Cost of maintaining lunatics in the nearest Lunatic Asylum (either Madras, Waltair or Calicut).	Bill drawn by the President and charge supported either by bill or advice from the Superintendent of the Lunatic Asylum concerned. Charges on account of lunatics found in Municipalities, when their place of residence cannot be ascertained, will be debited to Municipalities and the District Board of the district in which they may be situated in proportion to the respective income of the Municipal Commission and the District Boards. District Boards will defray all charges connected with the conveyance of lunatics other than criminal lunatics to the asylums, as well as those incurred for patients discharged after recovery and sent back to their houses. Charges on account of lunatics whose place of residence cannot be ascertained or who may have no permanent place of residence will be met by Government.

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT IV.		
Miscellaneous, Controlling Establishment at the Presidency.	Proportionate charge on account of Controlling establishments at the Presidency.	Entry in the account will be checked with the Accountant-General's advice.
Establishment in the Collector's office.	Pay of Collector's Local Fund Accounting and Audit establishment.	Bills drawn by the Treasury officer as head of the Collector's Accounting and Audit establishment.
Local Board's establishment.	Pay and travelling allowances of clerks in the Local Boards' offices.	Bills drawn by the Presidents of the respective Boards.
Contingencies	Contingent charges of the President's offices, such as carriage of records, postage, and purchase of stationery.	Do. do.
	Travelling allowances of non-official members.	Actual travelling expenses are allowed at the discretion of Local Boards. Travelling expenses will include the expense of bringing one servant if incurred and claimed.
	Law charges	To be sanctioned by Government unless distinctly provided for in the budget.
Superannuation, Retired, and Compassionate allowances.	Pensions debitable wholly or in part to Local funds.	If debitable *wholly* to Local funds, the charge will be supported by the pensioner's receipt attached to a bill drawn by the Treasury officer. If only *in part* so debitable, it will be supported by a separate intimation from the Treasury officer to the effect that the amount has been paid, the pensioner's receipt being attached to the general treasury account.
Refunds	Refunds of cess or other Revenue..	The original authority, duly receipted and stamped, if necessary, may be accepted as a voucher. The original entry of the receipt in the accounts should be quoted, and if this is not known to the officer ordering the refund, the information can be supplied by the Treasury officer. Must be passed without reference to budget provision, but all refunds of excess collections of more than two years' standing need the sanction of the Board of Revenue. Such sanction lapses if not acted on within one year after its receipt.
Interest	Interest on loans to Local Boards..	Entry in the account must be checked with advice from the Accountant-General as communicated to the Treasury officer.
DEBT ACCOUNTS.		
Advances recoverable ..	Only sums advanced under special orders and which are actually recoverable. (Advances to Revenue officers for sanitary works must not be taken to this head on the ground that further proceedings in audit are necessary for their final admission).	Entry must be supported by an acknowledgment from the officer to whom the advance is made. It must be seen that the amount was properly chargeable to this head as being actually recoverable. The amount will be entered under the proper head in the objection book, and its punctual recovery will be carefully seen to. The head will cover only items which are clearly debts due recoverable either in cash or by deduction from personal allowances.
uspense Account* ..	Amounts which the Treasury officer or the auditor has not found it possible to take to any definite head of charge.	The amount must be removed with the least delay possible by means of an adjustment entry if it is found impossible to obtain the necessary information within the month.
Cash recoveries ..	Entries under this head will appear only in the way of adjustment.	Debits under this head should be most rare. The corresponding credit to which reference should be made must be traced.
Permanent advances ..	Advances made under the orders of Government to enable Local Fund officers to meet petty contingent charges which must be paid for at once.	Entry must be supported by acknowledgment of officer to whom the advance is made.
Capital account of loan to—	Repayments by instalment of loans under the Loans Act.	Must be borne out by Accountant-General's advice fixing the amount of the instalment, including interest, which will be separately charged under that head.
Cheques payable or Local Fund Public Works cheques.	Amount paid away in the encashment of cheques issued against the Local Fund Engineer's drawing account.	This head will be very closely watched, and it will be one of the auditor's special duties to draw the attention of the President without delay to abnormal differences between the progressive debit and credit under this head where indicating delay in the submission of the Local Fund Public Works accounts.
Investment in Government securities.	Generally Endowment fund balances invested.	Only the value of the securities to be debited to this head. Other incidental charges, such as commission, &c., to be charged to the service heads. Investments to be made only under orders of Government.

* The employment of this head is ordinarily forbidden. If it should be considered absolutely necessary to employ it, the fact of its having been employed, and the reasons for its being employed, will be specially reported to the Inspector of Local Fund Accounts.

FORM No. 1.

Taluk Board
District Board *for the Month of* 188 .

Account of Receipts and Disbursements of the *Local Board*

Number and amount of voucher.	Heads of Account.	Current month. Amount of detailed entries.	Current month. Total of minor head.	1st April to date, months. Amount of detailed entries.	Amount of estimate or grant.	Panchayats. Current.	Panchayats. Progressive.	Amount of estimate or grant.	Remarks.

FORM No. 1-*a*.

Treasury on account of *Local Board*

List of Payments made at 188 .

during

Date.	Number of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.	Remarks.

FORM No. 2.

Local Fund Consolidated Account of Receipts and Disbursements for 188 .

Heads of Account.	Current month. Amount of detailed entries.	Current month. Total of minor head.	1st April to date, months. Amount of detailed entries.	Amount of estimate or grant.	Taluk Board, Current.	Taluk Board, Progressive.	Amount of estimate or grant.	Panchayats. Current.	Panchayats. Progressive.	Amount of estimate or grant.	Remarks.
					District Board. Current.	District Board. Progressive.	Amount of estimate or grant.				

Form No. 3.

[To be printed on light paper, royal size.]

Detailed Statement of the Establishment of the *as it stood on 1st April* 188 .

Orders creating post.	Present Incumbent. Date of Appointment to present post.	Present Incumbent. Date of Promotion to present pay.	Name of post.	Date of incumbent's birth (as near as possible).	Name of incumbent.	Pay of post. Minimum.	Pay of post. Maximum.	Pay of present incumbent.

Form No. 3-*a*.

Establishment.—Detailed Statement of New Names, Leave, &c.

New names of officers.	From what office and on what date transferred.	Names of officers which were in Form 3 of previous year, but are now omitted.	From what date ceased to be borne on the establishment, and why.	Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. [Note.—In cases of suspension, state whether the suspension period will count towards pension. Pension Code, 99.]

Form No. 4.

Statement of proposition for revision of establishment.

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of charge. Present scale. No.	Present scale. Designation.	Present scale. Pay. Minimum.	Present scale. Pay. Maximum.	Proposed scale. No.	Proposed scale. Designation.	Proposed scale. Pay. Minimum.	Proposed scale. Pay. Maximum.	Proposition. Permanent. Increase per month. Amount.	Proposition. Permanent. Decrease per month. Amount.	Proposition. Temporary. Increase per month. Period.	Proposition. Temporary. Increase per month. Amount.	Proposition. Temporary. Decrease per month. Period.	Proposition. Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the Local Board.

District / Taluk *Board.*

Form No. 5—(Establishment Bill).

Detail Bill of Permanent Establishment of the *for the Month of* 188 .

Name of section and of incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each section.	Fund deductions.

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.

Form No. 6.

Last Pay Certificate of
of the *proceeding to*
to join the appointment of
to officiate as
on duty

He has drawn pay as
at the rate of Rs. per month, and acting allowance as
at the rate of Rs. per month,
less the deductions shown below up to the
he made over charge of the office of
on the noon of the

No recoveries } are to be made from the pay of this officer.
The recoveries noted below }

Deductions. Rs. A. P.

DETAILS OF RECOVERIES.

Nature of recovery.
Amount, Rs.
How to be recovered .. { In one sum. / ———— instalments.

Form No. 7—LEAVE STATEMENT.

Monthly Statement of Local Fund Servants drawing more than 10 *rupees per mensem in the Office of the absent on Leave, on Deputation or under Suspension, during the Month of* 188 .

Note.—Leave, &c., of Vaccinators whose pay is 10 rupees a month should be shown.

Name of absentee.	Pay of absentee (rate per mensem). Maximum.	Pay of absentee (rate per mensem). Minimum.	Pay of absentee (rate per mensem). Actual.	Leave granted. Kind.	Leave granted. Amount.	Leave granted. Date of beginning of leave.	Leave granted. Date of return (to be filled in when he returns).
1	2	3	4	5	6	7	8

Leave allowance. Rate per mensem.	Leave allowance. Amount for days of actual absence during current month.	Name of every person acting by reason of the absence.	Actual substantive pay of acting officer.	Acting allowance, rate per mensem.	Total of columns 9 and 13 for each absence.	Remarks.
9	10	11	12	13	14	

FORM No. 8.—ESTABLISHMENT AUDIT REGISTER.

Fixed Establishment of the for the four years commencing *April* 1, 1885.

Sanction.	Section.	Pay of section.			Amount and date of payments for the month of										Remarks.
		Maximum.	Minimum.	Actual of 1st April.	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March.	
	1885-86.																
	1886-87.																
	1887-88.																
	1888-89.																

FORM No. 9.

Periodical Increment Certificate.

CERTIFIED that the officers named below have been the permanent incumbents of the appointments indicated, and that, after deducting periods of suspension for misconduct and absences on leave without allowances, they are allowed the sanctioned periodical increments from the date cited, for approved service.

Name of permanent incumbent.	Appointment.		Rate of increment.		Date of last increment.	Date of present increment.	Suspended for misconduct.		Leave without allowance.	
	Maximum.	Minimum.	Annual.	Biennial.			From	To	From	To

FORM No. 10.

Register of Local Fund Officers lent on Foreign Service.

I. To whom lent ..

II. Name of officer lent .. ..

III. Official designation.

IV. Monthly rate of gross salary ..

V. Number and date of Government Order .. ..

VI. Rate of monthly contribution—

(*a*) Leave and pensionary allowances under section 9 (*a*), Civil Pension Code ..

VII. When lent ..

VIII. Where recovered.

IX. Realization of Contribution ..

Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	Remarks.
1885.		1886.		1887.		1888.		
April		April		April		April		
May		May		May		May		
June		June		June		June		
July		July		July		July		
Aug.		Aug.		Aug.		Aug.		
Sept.		Sept.		Sept.		Sept.		
Oct.		Oct.		Oct.		Oct.		
Nov.		Nov.		Nov.		Nov.		
Dec.		Dec.		Dec.		Dec.		
1886.		1887.		1888.		1889.		
Jan.		Jan.		Jan.		Jan.		
Feb.		Feb.		Feb.		Feb.		
March		March		March		March		
Total.		Total.		Total.		Total.		
Total due.		Total due.		Total due.		Total due.		

Form No. 11.

Travelling Allowance Register of *and his Establishment* *Budget Grant Rs.*

Date of payment.	Number of voucher.	Names of officers.	Date and object of journey.	Officers.		Establishment.			Total.	Admission.		Remarks.
				Mileage.	Daily allowance.	Batta.	Mileage.	Railway fare.		Date.	Initials.	

TRAVELLING ALLOWANCE BILL—(Form No. 11-*a*).

District of	Travelling allowance of Ministerial Officers of the											Month of 188 .
Head of Service chargeable.	Head-quarters Station											*Voucher No. of List of Payments for* 188 .
Name.	Designation.	Rate of salary.	Date of journey.	Route		Purpose of journey.	Distance travelled		Days halted.	Rate of batta, Rate of mileage.	Amount.	Remarks.
				From	To		By rail, 2nd or 3rd class.	By road entitling to				
								Mileage.	Daily allowance.			

Form No. 12.

Local Boards.	Bill for contingent charges of	*Month of* 188 .
Head of Service.		*No. of voucher.* —
Nos. of sub-vouchers.	Description of charge and date of authority (where special sanction is necessary).	Amount.

Form No. 12-*a*.

Permanent Advance.

(To be submitted on first office day after 31st March.)

I hereby acknowledge that the amount of Rupees _____

the permanent advance of this Office is due from and has to be accounted for by me.

Station _____

Dated the April 188 .

Signature _____

Designation.

Form No. 13.

Register of Contingent Charges of the Department of the District, 188 .

Date of payment.	Budget grant for each head.	To whom paid.	Sub-voucher or contingent bill.	Detailed Heads of Budget.															Unusual charges.		Total of each month's bill.	Date of admission with initials.	Remarks.
			No. of				Periodicals and Newspapers.	Hot-weather charges.	Postage stamps & bearing postage charges.	Telegrams.									Description.	Amount.			

Form No. 14.

Order sanctioning expenditure.				Note of Audit.				Remarks.
Issuing authority.	No.	Date.	Substance of order.	Amount sanctioned.	No. of voucher.	Month.	Amount.	Reference to objection, &c.
				Rs. A. P.			Rs. A. P.	

Form No. 15.

No. of voucher.	Date of payment.	To whom paid.	Description.	Amount paid.	Remarks.
				Rs. A. P.	

Form No. 16—Objection Statement.

(Condensed).

Objection Statement showing the result of the Audit and Examination of the List of Payments and of the Local Boards Account of Treasury for 188 .

[N.B.—This statement must be returned within a week of its receipt, or the cause of any delay in doing so explained by docket.]

Date of receipt or payment.	No. of voucher.	Nature of receipt or payment.	Amounts placed under					Nature of error or objection.	Orders or remarks.	Explanation.
			Advances recoverable.	Suspense.		Awaiting clearance.	Service payments for recovery.			
				Receipt.	Charge.					

FORM No. 16-*a*.—Objection Slip.

NATURE OF OBJECTIONS.

1. Last pay certificate.
2. Certificate of date and hour of making over charge at
3. Do. do. do. do. of taking charge at
4. Countersigned detailed bill.
5. Vouchers for
6. Copy of sanction of
7. Leave statement or certificate prescribed.
8. Receipt stamp.
9. Certificate of disbursing officer.
10. Certificate of countersigning officer.
11. Budget provision.

Details of Retrenchment.

No. _____

Objection Statement for

TREASURY OFFICE,

Dated 188 .

To

THE PRESIDENT

The voucher noted below objected to for want of No. (*vide* margin), and Rs. must be recovered from next like bill.

Drawer of the bill.

Nature of charge.

No. and date of voucher.

Amount of voucher.

(Signed)

Treasury Officer.

Copy forwarded for information to who is requested to return this memo. with his explanation on the reverse if he has any to offer, or with the documents required.

President.

FORM No. 16-*a*.—Objection Slip.

NATURE OF OBJECTIONS.

1. Last pay certificate.
2. Certificate of date and hour of making over charge at
3. Do. do. do. do. of taking charge at
4. Countersigned detailed bill.
5. Vouchers for
6. Copy of sanction of
7. Leave statement or certificate prescribed.
8. Receipt stamp.
9. Certificate of disbursing officer.
10. Certificate of countersigning officer.
11. Budget provision.

Details of Retrenchment.

No. _____

Objection Statement for

TREASURY OFFICE,

Dated 188 .

To

THE PRESIDENT

The voucher noted below objected to for want of No. (*vide* margin), and Rs. must be recovered from next like bill.

Drawer of the bill.

Nature of charge.

No. and date of voucher.

Amount of voucher.

((Signed)

Treasury Officer.

Copy forwarded for information to who is requested to return this memo. with his explanation on the reverse if he has any to offer, or with the documents required.

President.

Officer's Explanation.	Final Orders.
	Dated _____ *President.*

Officer's Explanation.	Final Orders.
	Dated _____ *President.*

FORM No. 17—Objection Book.

(Condensed form representing an open sheet of medium.)

Period of account.	No. of voucher or Date of receipt } under objection.	Nature of item.	Amount kept under						Contingent bills finally admitted on first audit.	Name of objection.	Mode of adjustment.			
			Advances recoverable.	Suspense.		Items adjusted, but awaiting final clearance.	Service payments for recovery.	Head of service charged.			Month in which admitted, if finally passed.		If disallowed, the account in which item is credited, or the number of the voucher from which it is recovered.	
				Receipts.	Payments.						Months.	Amount of each portion admitted.	Date of credit or number of voucher.	Amount.

I certify that I have compared the entries of addition and deduction under Advances Recoverable and Suspense Account in this form with those in the Treasury Account and that they agree.

Treasury Officer.

FORM No. 18—Adjustment Register.

(Condensed form representing a medium page.)

Register of Adjustments.

Month of adjustment.	Original		Amount adjusted under				How adjusted.	Initials of Treasury Deputy Collector.
	Number of voucher or date of recovery or of recredit.	Period of account.	Number of voucher or date of receipt.	Advances recoverable.	Suspense.			
					Credits.	Debits.		
							a. Recovered in cash by Collector. b. Deducted from bill. c. By transfer entry No. d. Refunded to. e. Admitted on detailed bill. f. Admitted on stamped voucher. g. Admitted on completed voucher. h. Admitted on explanation in objection statement. i. Admitted, *vide* Collector's No. dated	

FORM No. 19—Abstract of Objections.

(Representing an open sheet of demy.)

Abstract of Objections of *District for the month of* 188 -8 .

Month of objection.	Amount objected to.	Adjusted in April.	Adjusted in May.				Adjusted in March.	Total adjusted.	Balance outstanding.

NOTE.—The details of this amount should be given here under the several Objection book heads "Items adjusted but awaiting clearance, &c.," an asterisk being inserted against the total in the last column.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., dated 4th November 1885, No. 986 L.F., Financial.

ABSTRACT.—Directing the publication in the Fort St. George and District Gazettes of the draft Local Fund Public Works and Account and Audit Rules framed under section 144 of the Local Boards Act, and stating that any objection or suggestion which may be made in respect of those rules will be considered on or after the 15th December 1885.

READ—also the following papers:—

From M.R.Ry. Timma Reddiar, late Local Fund Board Member, dated 2nd Dec. 1885.
" " S. C. Arumugam, Tinnevelly, dated 9th Dec. 1885.
" the President, District Board, Nellore " 10th " " No. 1430.
" " " " South Canara " 24th " " " 1426.
" " " " Bellary " 26th Jan. 1886, " 994.
" " " " Tanjore " 3rd Mar. " " 27.
" " " " Trichinopoly " 29th " " " 411.
" " " " South Arcot, " 29th April 1887 " 19.
From the Accountant-General, dated 26th November 1886, No. 134—L.F.D.
" " " 21st January 1887, " 161—L.F.D.
" " " 15th April " " 36—J.C.

ORDER—dated 29th June 1887, No. 1231 L., Local and Municipal.

The draft Local Fund Public Works Account and Audit Rules, published for information in G.O., 4th November 1885, No. 986 L.F., having been revised and modified in accordance with the suggestions of the Accountant-General and others, are now issued below for the guidance of all Local Boards and officers concerned. Most of them are purely technical and intended for the guidance of persons acquainted with English, and as it is therefore unnecessary to give them the force of law, vernacular translations need not be published in the District Gazettes. A few of the more important sections will, however, be published for information under section 145 of the Local Boards Act, with a view to their eventual issue as rules having the force of law under sections 144 and 147. Pending their issue in this form, they will, like the rest of the codes of which they form part, be observed as departmental instructions.

(True Extract.)

for *Ag. Chief Secretary.*

To all Presidents of District Boards.
" the Accountant-General.
" the Public Works Department.
" the Revenue Department.
" the Board of Revenue.

ENDORSEMENT—dated 29th June 1887, No. 1232 L., Local and Municipal.

Copy forwarded to the Government of India, Home Department, with reference to letter in that department, No. 1—43, dated 20th April 1887.

H. E. STOKES,
Ag. Chief Secretary.

Exd. A. Raitt.

[Appendix.

LOCAL FUND PUBLIC WORKS RULES.

UNDER ACT V OF 1884.

I.—RESPONSIBILITIES AND DUTIES OF MEMBERS OF LOCAL FUND ENGINEERING ESTABLISHMENTS.

1. [278]* The Engineer will be in immediate charge of all the Local Fund Public Works of a district, except those entrusted for execution to miscellaneous agencies.

Area of Charge.

2. The Engineer will be appointed by the President of the District Board subject to the sanction of Government and will be completely under his orders.

His relation to the President.

NOTES.—1. Wherever the term "Engineer" is employed, District Board's Engineer should be understood.

2. Wherever the words "Local Board" are not added, the term "President" should be understood to mean President of the District Board.

To Government.

3. In matters involving the sanction of Government the President alone will take action.

4. [292] The Engineer is responsible for the accuracy and completeness of all drawings and estimates submitted by him. They will therefore be attested by his signature.

Drawings and estimates.

5. [293] It is his duty to pay strict attention to the economical application of all labor and materials, so as to keep expenditure on works within the sanctioned estimates.

Economy.

6. [296] He is strictly prohibited from commencing the construction of any work without proper authority; also from continuing a work without sanction to a revised estimate, if the original estimate is likely to be exceeded—see rule 66; and he will be held personally responsible for all unauthorised expenditure. (See also rule 69).

Unauthorised expenditure.

7. [309] He will take the necessary steps for obtaining funds for the works under his control and will submit his accounts completely and punctually to the President. (See rule 171 below).

Funds.

8. [308] Immediately on a work being finished, he will submit a completion report [*Forms* 29 and 29 (*a*)] to the President. Completion reports need not be submitted for maintenance works. For such works it will be sufficient if the Engineer certifies on the work voucher for March that the allotment has been properly utilised.

Completion report.

9. The Engineer will keep a journal, in which when on tour the distances travelled, the places visited, the nature of the work performed, and the purpose of the journey, will be noted for submission to the President in support of his travelling allowance bill.

Journal.

10. [305 and 315] He is responsible for the exact performance of all duties connected with the works under his charge; and he is further responsible for the good quality of all work done under his orders.

Supervision.

11. [316] His inspection of the work of his subordinates will include an examination of their original accounts, of the cash balances in their hands, and a check of the measurements taken by them; including those of sub-divisional officers, whether Assistant Engineers or Supervisors. Any serious irregularities observed at the time of inspection should immediately be brought to the President's notice for orders.

The work of his subordinate.

12. By the term "Subordinate" is meant any member of a Local Fund Engineering establishment under the orders of the Engineer and in charge of a work or works.

13. A district will ordinarily be divided for executive purposes into ranges, each in charge of an Overseer directly responsible to the Engineer.

Division of district.

* The figures in brackets are the numbers of corresponding rules in the Public Works Code.

Sub-divisions.

14. For the convenient execution and supervision of works, sub-divisions may be formed with the sanction of Government: but disbursements shall, as far as possible, be made by the Engineer himself, either by cheques or by payment from his cash chest.

Formation of Sub-divisions.

15. A sub-division will be in charge either of an Assistant Engineer or a Supervisor; and Assistant Engineers and Supervisors will always be in definite charge of duly authorised sub-divisions in the absence of special orders to the contrary.

Sub-divisional officers.

16. The powers of sub-divisional officers will, as regards check measurement, be regarded as final, for purposes of payment.

Not to be employed as clerks.

17. [334] Overseers are not to be employed as clerks or draftsmen in the offices of Engineers except temporarily in urgent cases to be specially reported and sanctioned. They may, however, be employed by Engineers in the preparation or copying of drawings or documents connected with their own works.

Records to be kept by subordinate.

18. [335] When in charge of a work, the subordinate will keep muster rolls of artificers and laborers and accounts of the cost of labor and materials used. As regards the manner in which these accounts should be maintained, see rules 172 to 180 below, and notes on reverse of Form 15.

Inspection of sub-divisional offices.

19. [317] The Engineer should inspect each sub-divisional office under his charge at least once every half year; the inspections being more frequent where laxity is thought to exist.

Travelling Allowance.

20. In the absence of special orders to the contrary, Engineers will, for purposes of travelling allowance, be regarded as holding the rank of Assistant Engineers in the Public Works Department.

21. Nothing in excess of the allowances admissible in analogous cases under the provisions of the Civil Leave, Acting and Travelling Allowance Codes, may be paid to members of Local Fund Engineering establishments.

II.—DESIGNS AND ESTIMATES.

Two classes of works.

22. [908] The operations of the department will be divided primarily into the two classes "Original works" and "Repairs," the latter head comprising special and ordinary repairs.

Original works.

23. [909] The class "Original works" will include all new constructions, whether of entirely new works or of additions and alterations to existing works. Also all repairs to newly-purchased or previously abandoned buildings required for bringing them into use; and all repairs to buildings generally which exceed one-fourth of the value shown on the books. When one description of work is substituted for another, as a tiled roof for a thatched one, such work is to be classed under the heading "Original works," and not under that of "Repairs."

Repairs.

24. [911 & 967] Repairs will include all repair operations, other than those specified in the last rule, required to maintain in proper condition works of whatever kind. The term "Special repairs" will be applied to repairs the necessity for which does not recur at more or less regular periods, being due to exceptional circumstances, sometimes of an emergent character, of which the President of the Local Board must be the judge. It should be noted, however, that important renewals appertaining to maintenance of roads will be dealt with precisely in the same manner as special repairs.

Detailed estimates and drawings necessary.

25. [912] No proposal for the execution of any original work or special repair can be entertained unless it be accompanied by a properly detailed estimate; and, where necessary for the proper execution of the work, by properly prepared drawings, showing fully the work proposed.

Designs.

Previous rough design.

26. [913] In the case of all works of importance, the Engineer shall submit his rough design on section paper or otherwise for approval before proceeding to prepare his detailed drawings and estimates.

Mode of tracing.

27. [914] Excepting where plans are of considerable importance, outlining in hard pencil and tinting (where necessary to show the character of the material) should suffice. For important designs, tracings on cloth should be adopted. A site plan is essential, but any existing map with the site marked in pencil would suffice, and would be returned with the necessary orders.

Measures.

28. [938] The following measures are prescribed for general use by Local Fund Engineering establishments:—

Angles.—The sexagesimal system of angular measurements, in which 1 revolution = 4 right angles = 360°; each degree being divided into 60 minutes, and each minute into 60 seconds. Seconds will be divided decimally.

Length.—The English foot. As a general rule, the foot, will be divided decimally. Duodecimal divisions, *i.e.*, inches, may however be used if absolutely necessary. For long distances the ordinary English mile = 5,280 feet. (The yard is never to be used).

Area.—The square foot, divided as a general rule decimally, one hundred square feet being termed one 'square.'

For land the English acre (43,563 square feet) and decimals; or for small areas, square feet.

Capacity of solidity.—The cubic foot, divided as a general rule decimally.

Weight.—The English pound avoirdupois decimally divided. For large weights, the English ton = 2,240 lbs.

Value.—All rates are to be quoted in rupees, annas and pies.

Velocity.—Feet per second.

Heaviness.—Pounds avoirdupois per cubic foot.

Angular velocity.—Revolutions per second.

Intensity of pressure.—Pounds avoirdupois per square foot.

Work.—Foot-pounds.

Power.—Foot-pounds per second, or horse-power of 33,000 foot-pounds per minute.

Heat.—Pounds avoirdupois of water raised one degree Fahrenheit.

Water discharges.—Cubic feet for second.

Units of work.

29. [939] The following units of work are prescribed:—

Earthwork	Per 1,000 cubic feet.
Brickwork, Concrete, Pisé work, Road metalling, Rubble masonry	Per 100 cubic feet.
Ashlar stonework, Woodwork	The cubic foot.
Painting, Pitching, Plastering, Flooring, Roofing, Turfing	The 'square' of 100 square feet.
Doors and windows	The square foot.
Small metal work	The lb. avoirdupois.
Iron work, wrought or cast	The ton.
Land	The acre.
Buildings of all descriptions	Per square (100 sq. feet measured on plan over all, including verandahs, also per 1,000 cubic feet including verandahs classified as:— (*a*) Permanent, semi-permanent, or temporary, (*b*) Plain, ornamental, &c., and (*c*) Single storied, double storied, &c.

Title to drawings.

30. [941] Every drawing submitted with an estimate should have a clear title, which should be repeated in an abbreviated form on the back on two opposite corners, so as to show outside whatever way the paper be rolled up. The signature of every officer through whose hands the design passes should be affixed.

31. [941 & 942] A scale must be laid down on every drawing, and the principal dimensions marked in figures. The following scales are prescribed for use in the department :—

Scales.

$\frac{1}{10}$, $\frac{1}{20}$, $\frac{1}{30}$, $\frac{1}{40}$, $\frac{1}{60}$, and $\frac{1}{80}$ decimal scales.

That is—

For enlarged details; $\frac{1}{2}$ to $\frac{1}{40}$ the actual size.
For plan; $\frac{1}{100}$, $\frac{1}{200}$, $\frac{1}{300}$, $\frac{1}{400}$, $\frac{1}{600}$, $\frac{1}{800}$ or $\frac{1}{1000}$ the actual size.
For surveys; $\frac{1}{2000}$ to $\frac{1}{5000}$ the actual size, or 4 to 16 inches to the mile.
For Index maps; $\frac{1}{50000}$ to $\frac{1}{100000}$ the actual size, or $\frac{1}{2}$ to 1 inch to the mile.

NOTE.—Where existing maps or plans on such scales differing from the above can be made use of, it is not necessary to alter them.

For sections; the horizontal scale to be that of the corresponding survey or plan.
The vertical scale will vary according to circumstances for longitudinal sections of canals, roads, &c.; it should be from 20 to 100 times the horizontal scale, but as a general rule never less than $\frac{1}{200}$ the actual size.

Colors.

32. [943] Colors to be used on drawings—

Maps.

Water (tanks and rivers)	Indigo.
Trunk or main roads	Lake.
Fair weather do.	Burnt sienna.
Rail roads (completed)	Thick black line.
Do. (incomplete or projected)	Do. dotted do.
Drainages, main	Thick dark green line.
Do. branch or minor	Thin do. do.
Canals or main channels	Thick cobalt line.
Distributaries	Thin do do.
Brick or masonry houses	Lake.
Mud houses	Burnt umber.
Tanks other than Government as in group maps.	Raw sienna.

Plans and Sections of works.

Dry rubble or rough stone as in aprons, revetments, &c.	Light Payne's grey dotted with Indian ink.
Rubble masonry	Light shade ditto dotted with lake.
Stone work (Ashlar masonry)	Light Payne's grey.
Brick work in mortar	Lake.
Brick in mud	Light red.
Unburnt brick in mud	Light Indian ink.
Earthwork, natural	Burnt umber.
Do. artificial	Light burnt umber and Indian ink.
Proposed additions to buildings in plan	Gambouge.
Iron work (wrought)	Prussian blue.
Do. (cast)	Indigo.
Wood work	Yellow ochre.
Elevations	As nearly as possible the natural colors, all retired portions being slightly tinted with Indian ink.

33. [944] A meridian line must be drawn on every general plan or map, and, where streams are represented, arrows should show the direction of the current.

Maps.

34. [946] The preparation of large unwieldy drawings must be avoided as much as possible. As a general rule, the paper on which plans are drawn should not exceed 30 inches by 22.

35. [948] District, taluk, and village maps should be made use of, when practicable, for illustration of reports of projects, for land plans, site plans, group maps, &c.

36. [866] Maps, on a scale of 4 inches to the mile, will greatly facilitate the work of drawing up projects.

37. [868] All levels shown on these maps will be reduced to sea level, and all bench-marks illustrated by marginal diagrams.

ESTIMATES.

38. [918] The papers to be submitted with the project for a work will consist of a *report*, *a specification* and a *detailed statement of measurements and quantities*; with an *abstract* showing the total estimated cost of each item. These documents together form what is called "the estimate," in the sense of these rules. In the case of a project consisting of several works, the report may be a single document for all the works, and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together: see also rules 48 and 49.

What constitutes an estimate.

In the case of ordinary repairs only rough forecast or working estimates need ordinarily be submitted for such scrutiny and orders as the Local Board may consider necessary; where however the year's operations involve renewals of any importance, regular estimates should be submitted to the Local Board for sanction.

Expenditure on the maintenance of roads would ordinarily fall under some one or more of the following heads, viz.:—

(1) Collection of metal.
(2) Spreading and consolidation of metal.
(3) Clearing side-drains and channels.
(4) Repairs of petty bridges and tunnels.
(5) Petty repairs.

Items (1) and (2) will as a rule be specified in the estimate only in the case of important renewals. When important renewals are not needed and the work consists of ordinary patch-work and the filling in of hollows, the cost of materials should be estimated for under the head "petty repairs."

NOTE.—The term metal as used in this and other rules should be understood to include "gravel," "jelly," and the like. The operation in connection with each kind of metal should be separately provided for in estimates.

39. [920] To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed shall be kept up in each district; and it will be the duty of the Inspector of Local Fund Accounts to see that schedules of the rates at which work is actually being carried out are invariably recorded in a complete and satisfactory manner.

Schedule of rates.

40. [921] Estimates will be framed in strict accordance with the following L.F.P.W. forms:—

Forms for estimates.

	L.F.P.W. Form No.
(1) Wrapper or outer sheet	42
(2) Detail measurements	43
(3) Calculation sheet of sectional areas	44
(4) Abstract	45
(5) Abstract—(for grouping works of same description)	46
(6) Abstract—General (to be employed when there are many parts or sub-divisions of a work)	47
(7) Abstract—Classified	48
(8) Comparative statement (to accompany revised estimates)	49
(9) Abstract—Periodical repairs	50
(10) Collection and consolidation of road metal	51

(1) *The Report.*

41. [923] After the list of references will follow the report, giving a brief abstract of the correspondence that has passed with reference to the project; stating in clear terms the object to be gained by the execution of the work estimated for, the reasons for the adoption of the estimated project or design in preference to others, and any peculiarities which require elucidation. The time within which the work may be expected to be completed must also be mentioned. Where the project is of an important nature, involving scientific points or other considerations of special character, the report must also contain a complete account of the basis on which every part of it has been framed; the various considerations that have guided the designer in questions of engineering details, economy of construction, utility or practical working of the project when carried out; and the method in which it is proposed to execute any portion of the work involving unusual difficulties of construction. Any local considerations which may affect the project, and particularly any circumstances affecting the rates, must also be fully entered into.

Report to accompany estimate.

42. [924] An estimate for the reconstruction of a masonry work owing to failure of the old work, must be accompanied either by a plan of the old work or by such a description of it as will, with full information regarding the cause of failure, enable a judgment to be formed of the suitability of the new design.

Reconstruction of masonry work.

(2) *The Specification.*

43. [927] The report will be followed by the specification, which must show fully and clearly, but as briefly as possible, the details of the work, how each portion is to be done, and what materials are to be used.

Specification.

44. [928] Standard specifications of each kind of artificers' work commonly executed should be maintained in all districts. Those of the Public Works department should be everywhere available for use by the members of Local Fund Engineering establishments.

Standard specification.

45. [929] A general specification, describing clearly the nature of construction of the various parts of the building or other work, will usually be necessary in addition to the standard specifications, which will be referred to, where necessary.

General specification.

46. [930] In sending up projects for the sanction of higher authority, reference to the number of standard specifications will shorten the labor of all superior officers. But for the guidance of subordinates, contractors and others who, having to execute the work, may possibly not have the standard specifications to refer to, the provisions of the latter must in all cases be given in detail. This may readily be done, if the specifications be written on half-margin, the details taken from the standard specifications being copied on the margin as occasion requires.

Reference to standard specification necessary.

(3) *Statement of detailed Measurements and Quantities.*

47. [931] The statement of detailed measurements following the specification will include the measurements of land (approximate or detailed, as the case may be,) for which compensation will have to be paid, the area of each description (wet, dry, garden, waste, &c.,) being separately shown.

Statement of detailed measurements.

(4) *Abstract of the Estimate.*

48. [932] The abstract of the estimate will show the total cost (in rupees only) of each kind of work; the only exception to this rule being the case of miscellaneous petty works, which may be entered in the abstract without measurements, the estimated cost being alone given. Where there are many parts or sub-divisions of a work, there must be a general abstract (Form No. 47) giving all minor abstracts in succession, concluding with a total column of quantity and cost under each sub-head—see also rule 38.

Abstract of the estimate.

49. [933] The abstract of the estimate should be framed to show merely the quantity and cost of each completed item of artificers' work, *e.g.*, brick-work. Where stock materials are to be used, a note should be added at the foot of the abstract, showing the value of the stock materials as distinct from the further expenditure required.

To show quantities and cost.

50. [934] The rates also should generally agree with the schedule rates; but where, from any cause, these are not considered sufficient, or in excess, a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at. The same rule will hold good with regard to any rate differing from those formerly in force in the district, when no standard schedule exists, or when any work of a description not previously executed in the district is estimated for.

Rates to be according to schedule.

51. [934] If the rates required are higher than have hitherto sufficed, it will be necessary to furnish detailed data in support of the rates proposed. If the higher rates are due to the high price of stock, this must not only be stated, but a similar detail given proving it, and these higher rates will then be sanctioned, the increase being nominal only.

Information required in case of higher rates.

52. [935] The rates of the various descriptions of work are intended to cover all charges usual to, or necessary for, the execution of the work, including the salaries of all artificers, &c., specially employed on the particular description of work, who, whether paid by the day or month, ceased to be employed on the completion or cessation of the work. No person drawing more than Rs. 25 per mensem is to be charged to rates without the concurrence of the President of the Local Board, or more than Rs. 100 per mensem without the sanction of Government. All persons employed *for general purposes* in connection with the work such as maistries will be charged to the sub-head "Petty Supervision" or to the sub-head "Establishment" in the case of considerable projects. Whatever be the *mode* of payment, the pay of a maistry will in no case be allowed to exceed Rs. 25 per mensem, without the special sanction of Government.

What charges the rates are intended to cover.

53. [936] In addition to the usual charge of 5 per cent. for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in the estimate. In the case of large works, the amount provided for contingencies must not be looked upon as available for expenditure except under the special sanction of the President of the Local Board.

Incidental expenses to be provided for.

54. [937] Estimates for works on which it is expected that free labor will be employed, will provide for the full market value of the work to be done; but a note of the reduction to be affected thereby should be made at the foot of the abstract of the estimate. In the case of works carried out wholly or in part from contributions made on account of construction or maintenance, whether in money or labor, the abstract estimates should note the nature and amount of such contribution.

Works executed by free labor.

55. [1012] Every estimate for a new road shall give the rate *per mile* of each kind of work, as earth-work, metalling, bridges, compensation for land, &c.

56. [998] Projects for the construction of new roads must be accompanied by the following plans:—

Projects for the construction of roads.

(1) An index map.
(2) A detailed survey and longitudinal section.
(3) Sheets of transverse sections.
(4) Drawings of all the masonry, iron or timber works in the order in which they occur in the line.

Maintenance of Roads and Buildings.

57. [963] An estimate for repairs will include the whole expenditure requisite for the proper maintenance throughout the year of the work concerned. In the event of any additional expenditure being needed for the maintenance of such during the year, beyond what has been provided for, the outlay should be met by a supplemental estimate.

Estimates for repairs.

58. The Engineer will keep a register of all buildings under his immediate charge, with a view to their periodical inspection and, when necessary, repair.

Register of buildings.

59. [1025] In the maintenance of metalled roads, it should be the endeavour to spread the periodical renewals of metal over a series of years, according to the period which the surface is found to last; that equal portions may, as far as possible, be renewed every year.

Metalled roads.

60. [1027] Unless the metal, whether obtained by purchase or by contract, is delivered on the road, the estimate should show the proposed cost divided under "Cost of collection" and "Carriage." See L.F.P.W. Form No. 51.

Disposal of Sanctioned Estimates.

61. [950] Estimates, after being sanctioned by proper authority, will be numbered, entered in the district register of estimates and then returned to the Engineer for record in his office; a copy of sanctioned abstracts being sent to the Treasury Deputy Collector in the case of all new works and repairs including important renewals (see rule 38) estimated to exceed Rs. 1,000 in cost, and in the case of all new supplies of tools and plant irrespective of the amount of the estimate.

Estimates how to be dealt with.

62. [951] The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide; and accordingly any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project, or not fairly contingent on its actual execution.

Expenditure to be restricted to objects provided for.

63. [1912] When in the execution of works any trifling deviations from sanctioned estimates and specifications are found necessary, such deviations should be reported to the Local Board for sanction in Form 20. This arrangement does not prevent Engineers from executing works in anticipation of sanction in cases of urgent necessity. All other deviations should receive the same sanction as the original plan or project.

64. [294] The Engineer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the President of the Local Board any such probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Engineer is bound to report the fact forthwith to the President of the Local Board describing the nature and cause of the probable excess and asking for orders.

Supplemental and Revised Estimates.

65. [952] Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the works as first sanctioned, must be covered by a supplemental estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required, including the supplementary amount.

Supplemental estimates.

66. [953] A revised estimate must also be submitted when any of the rates are found so far insufficient as to cause an excess over the original sanction; or generally when this is likely to be exceeded from any cause whatever, except as mentioned in the preceding rule.

Revised estimates.

67. [954] When a revised estimate is submitted, it must be accompanied by a comparative statement (Form No. 49). It is the Engineer's duty to watch carefully for the necessity of a revised estimate arising, and he is responsible for reporting to the President of the Local Board, all excesses in rates or in quantities of work, which are likely to cause the estimate to be exceeded.

To be accompanied by comparative statement.

68. [955] A revised estimate should not be sent in when it is too late for it to be sanctioned before the work is finished.

III.—EXECUTION OF WORK.

69. [1250] An order to prepare an estimate is no authority for execution, and no work shall be commenced, or expenditure otherwise incurred, till sanction to it has been accorded, appropriation of funds made, and orders for its commencement issued, by competent authority. In the case of emergent works, it may be necessary that the works should be commenced in anticipation of sanction. In the case of such works, it will suffice if the estimates are submitted without delay and sanction obtained at the earliest possible date.

Commencement of work.

70. [1377] Engineers will be responsible for the timely application for funds.

Application for funds.

71. [1260 & 1262] Every executive member of a Local Fund Engineering establishment will, in addition to the Measurement Book, keep a Note Book in which will be entered daily any particulars with reference to the works in progress which may call for remark. It will be considered an official record, to be produced whenever called for by proper authority. It should therefore be neatly and systematically kept and indexed.

Note book.

72. [1272] No work shall be commenced on land which has not been duly made over to the Local Board.

Acquisition of land.

73. [1274] When land is required for the purposes of Local Fund public works, the Engineer should, in the first instance, furnish the President, as being in his Government capacity the chief revenue officer of the district, with land plans and schedules of the whole of the land required, and obtain from him the fullest possible information as to the probable cost of the land. Upon the information thus obtained, provision should be made in the estimate of the work under the sub-head "Land Compensation."

74. When lands are required for excavating gravel or metal needed for road repair, the charge thereof should be met from the maintenance grants of the respective roads.

75. Payments for land compensation will be made by the Engineer by cheque on receipt of the President's formal sanction. The transaction will thus be included in the Engineer's accounts.

Compensation for land taken up.

76. Work is carried out either by contract or by departmental agency. The following are the rules to be observed in either case.

Agencies for carrying out work.

CONTRACTS.

77. The President of a Local Board may by a general order empower the Engineer to enter into contracts, the value or amount of which does not exceed Rs. 400, on behalf of the Board, without previous reference to him. Contracts, the amount of which exceeds Rs. 400, but does not exceed Rs. 1,000, may be entered into by the Engineer with the sanction of the President. Contracts of which the amount exceeds Rs. 1,000 should be entered into by the President himself on behalf of the Board.

By whom to be arranged.

78. [1356] In the case of schedule contracts the schedule of rates of the district, or, if this is not possible, of estimated rates of each of the kinds of work required, should be attached to the specification, and the tenders made at certain rates for the items of each schedule.

Schedule contracts.

Or the parties tendering may be required to tender at one rate fixed at a percentage above or below the prices in the schedules, without specifying a rate on each item. Specimens of tenders of these two kinds are given in L. F. Forms Nos. 52 and 53, respectively.

79. [1355] In cases where tenders are invited, the notice should in all cases state—(1) Where and when the contract documents can be seen. (2) When and where tenders are to be submitted, and will be opened. (3) The amount of earnest money to accompany the tender, and the amount and nature of security deposit required in the case of the accepted tender. (4) With whom, or what authority the acceptance of the tender will rest.

Invitation of tenders.

NOTE.—Authority should always be reserved to reject any or all of the tenders so received.

80. [1360] As a rule, no tender should be received unless accompanied by earnest money to the extent notified in the invitation.

Earnest money.

81. [1364] Security should, in all cases, be taken for the due fulfilment of contract, and this will usually be in the shape of a deduction of 10 per cent. from the monthly payments to be made on account of work done. (*See also Rule* 92).

Security.

82. [1366] The employment of contractors for any work in no way relieves the Engineer as to the manner and time in which the work is done.

Responsibility of Engineer for contract work.

83. [1367] Every subordinate in charge of a work on contract should furnish to the Engineer, at the beginning of each month, an accurate statement of the measurements and calculation of the quantities of work done during the previous month, together with a return of all the materials at site on the last day of the month. He should not be relieved of his charge until after a careful inspection by his superior, or except under the certificate granted by the relieving officer.

Duties of subordinates in regard to contract work.

84. [1367] It is the duty of the subordinate in charge to bring to the Engineer's notice any dilatoriness, bad work, or other failure on the part of the Contractor to fulfil the terms of the contract.

Engineers and subordinates must be under no obligation to contractors.

85. [1369] Local Fund Public Works employés of every grade are strictly prohibited from borrowing from, or being indebted to, or under substantial obligation to a Local Fund contractor, or any person who has tendered for a contract.

Payments to contractors.

86. [1370] Payments for work done, or materials delivered, should be made, as a rule, monthly on a Certificate (Form 17) showing the quantities and value of work executed; the quantities entered being duly attested by the subordinate in charge.

By cheque.

87. [1371] Payments to contractors should be made by cheques drawn by the Engineer, and a condition to this effect should be inserted in the contract agreement.

88. [1371] The practice of making cheques to contractors and others payable through subordinates and carrying the entries through the Cash-book of the latter as if the money had actually passed through their hands is prohibited. The payment of the cheque should appear only in the Cash Account of the officer who draws it.

89. [1371] In any case when there would be a difficulty in obtaining receipts, the cheques may be sent for delivery through a sub-divisional officer for the purpose of obtaining the requisite receipt and forwarding it to the Engineer.

90. [1817] Every payment to a contractor should be on account of some particular work. The practice of making payments *on general account* to a contractor is prohibited.

Contract certificate.

91. [1818] Whenever a payment is made to a contractor, *the whole quantity executed up to date* of the work on account of which the payment is made is always to be recorded in L. F. P. W. Form No. 17. It should be prepared in duplicate and supported by detailed measurement lists. The original should be given to the contractor to be presented to the Engineer for payment, and the duplicate forwarded by the executive subordinate or sub-divisional officer direct to the Engineer for record as an advice of work done up to that date. The executive officer's sole record of the work done shall be his measurement book. Measurement sheets should be retained by the Engineer for purposes of check measurement on tour.

Deduction pending final measurement.

92. [1364 & 1370] Pending final measurement of work done, a deduction of not less than 10 per cent. should be made from all claims; the amount thus remaining due being payable only on a bill for the whole amount earned, to be submitted on completion of work (*See Rule* 81).

93. Where a work has been check-measured before payment, the fact should be noted in the space provided for the purpose in Form 17. It will be for the President of the District Board to determine in what case works will need to be check-measured by the Engineer or other measuring officer.

Unmeasured work.

94. Payments for unmeasured work are prohibited.

Measurement of work.

95. [1824] All work done by contract should be measured at least once a month (see Rule 83).

In the case of small works, however, the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the work once and for all on its completion.

96. The above rules will not prevent an Engineer from measuring up work and paying for it as frequently as he may desire. On the contrary every effort should be made, by prompt settlement with contractors, to obviate the necessity for making advances beyond the value of the work done. It should be borne in mind that neglect by the executive officer to measure and check the measurements of work done at the

proper time will entail personal responsibility for claims which cannot be supported by proper vouchers and that interest may be awarded at the expense of the officers concerned to contractors, whose claims are improperly and unnecessarily left unsettled.

Contractors' ledger.

97. [1868] The accounts relating to contracts are to be kept as personal accounts, and a separate folio should be opened in the Contractors' Ledger (Form No. 19) for each contractor. The account should embrace all transactions with him, whether relating to one or several works, or to materials purchased from him. The ledger should show the number and amount of each passed bill and certificate, briefly naming the work and the number and amount of each cheque, and the balance should be detailed so as to show how much of it is due to or from the contractor on account of *each work* not settled up in full; but it is unnecessary to enter further details. The value of materials made over to a contractor should be debited to his account, and a receipt for the value thereof taken from him in support of the debit. The contractor should acknowledge the correctness of his account by signing the ledger at convenient intervals when he happens to be at the Engineer's office. An extract from the contractors' ledger should invariably be submitted with the monthly accounts.

98. [1828] The accounts of contractors should be closed without delay on the completion of the contract.

99. [1864] The system of accounts in force provides that all acknowledged liabilities, both for work done and for materials supplied, should be shown in the Engineer's books; and it is very important that this should be duly attended to. There is a tendency to show in the books only amounts paid, and to exclude liabilities by delaying to give certificates for the full quantity of work done, or supplies received, which often leads to disputes with contractors, and difficulties in the event of work being stopped. It is not, however, intended that any work done should be shown in the account till duly certified to; but no undue delay should occur in certifying to work done (See Rule 96).

100. The practice of reimbursing to contractors the amounts paid by them on account of tolls otherwise than through rates is strictly prohibited.

Daily Labor.

Nominal roll.

101. [1748] When work is done by daily labor, the basis of the account will be the Nominal Muster Roll (Form 15) which will, as a rule, be kept separately for each gang of laborers, for ten days or a month, as may be found most convenient. In regard to the manner in which this account should be drawn up, see rules on reverse of the form.

Ten-day report.

102. [1752] The Nominal Roll will, in the case of original works and special repairs, work up to the daily or ten-day or other periodical report (Form 16); in the case of maintenance works, to the Work Abstract Form 21 (*a*).

Maintenance of roads.

103. In the case of maintenance works only a monthly statement—Work Abstract Form 21 (*a*)—will be submitted.

Measurement books.

104. All measurements of works done, *whether by means of daily labor or by contract*, will be recorded in the Measurement Book (Form 28), which is the basis of all accounts of quantities, whether of work done, or of materials received or issued. From the measurement book all quantities should be clearly traceable into the accounts. Separate measurement books may be kept for individual works when thought necessary by the Engineer.

To be checked by the Engineer.

105. [1756] Measurement books must be looked upon as most important records; they should be carefully checked by the Engineer, and their eventual return to his office should be insisted on. He should make it a special duty to see that his executive subordinates are never without measurement books, and that they are carefully kept and measurements properly recorded, and that they are complete records of each kind of work done, or materials supplied for which contract certificates have been granted. All pencil

entries in measurement books should be inked in with as little delay as possible, and no erasures should be made; alterations should be made by scoring out the erroneous entry, and substituting the correct one in red ink, under the initials of the officer concerned. The books maintained by each executive subordinate should be consecutively numbered and form a distinct series.

IV.—CASH.

Defined.

106. The term "Cash" as here used includes Specie, Currency Notes, and Cheques payable on demand. Government Securities are not to be treated as cash. Only Specie and Currency Notes constitute "*actual* cash."

Letters of Credit.

Supply of funds to Engineer.

107. [1578] The Engineer will be placed in funds monthly by means of a Letter of Credit (Form 4) granted in his favor by the President of the Local Board upon the Treasury officer. The balance of a Letter of Credit does not lapse at the close of each month or of the official year.

Applications for funds.

108. [1580] His application for funds (Form 3) should be submitted to the President of the Local Board on or before the 15th of each month, for the month immediately ensuing; and the Letter of Credit should be issued in such time as to reach the Treasury officer on the 22nd of the same month at latest.

Letter of Credit (Issue of).

109. Before issuing a Letter of Credit, the application for funds should be carefully checked by the President of the Local Board.

(Advice of).

110. The President of the Local Board will advise the Engineer of the amount of the Letter of Credit. In the absence of special intimation to the contrary, the Engineer will assume that the funds have been distributed in the manner shown in the application.

Treatment of Letter of Credit in the accounts.

111. [1579] The amount of the Letter of Credit will not be charged off in the Treasury Account: being merely the authority for the limit up to which the Treasury officer is permitted to honor, and the Engineer to draw cheques, nor will it be credited in the Engineer's account current. The Treasury officer will debit in his account only the amount of cheques paid, and the Engineer will credit in his account current only the amount of cheques issued.

Limit of Letter of Credit.

112. [1580] The Letter of Credit should be restricted to the amount actually required for expenditure within the month, together with a reasonable working balance, which should not exceed *half the average expenditure for the succeeding month.*

Note.—The question as to the amount of the average expenditure of each month of the year must be determined with reference to the expenditure of the past three years and any special consideration by which the question may happen to be affected.

Supplementary credits.

113. [1587] A supplementary credit may be granted at any time in the Engineer's favor on due cause being shown.

Pass-books.

Pass-book.

114. [1599] A Pass-book will be kept by the Engineer in forms supplied by the Treasury officer. In this book will be entered as a memorandum the amount of the Letter of Credit granted in favor of the Engineer, as also the cheques paid day by day to his order.

To be sent periodically to the Treasury.

115. [1600] The Pass-book will remain with the Engineer, but it should be sent periodically to the treasury to be written up. The Pass-book of an Engineer at the same station as the treasury should be sent to be written up once a week; that of an Engineer at a distance may be sent at longer intervals, the dates being generally fixed in communication with the Treasury officer. In cases where an Engineer has more than one banking account,

a separate Pass-book should be maintained for each account. The Pass-book should be carefully checked by the Engineer with a view to seeing that only the proper amounts are paid. The counterfoils of cheques which have been paid should be distinguished in some way (as for instance by turning down the corner) so that the unpaid cheques may be easily picked out at the end of the month.

Treasury officer's certificate of balance.

116. [1601] At the end of the month the Treasury officer will furnish the Engineer with a certificate as follows:—

"I hereby certify that the unpaid balance of Letters of credit of A.B., District Board's Engineer,———— District, at the end of ———— is Rs. ————"

to which the Engineer will, for the information of the President, to whom the certificate will be sent in original with his accounts, subjoin a memorandum of outstanding cheques as follows:—

Reconcilement of balances.

No. 9, dated	...	200
„ 13, „	...	150
„ 15, „	...	80
	Total ...	430

A reconciliation will thus be effected monthly between the balance as shown in the Engineer's accounts, and as recorded by the Treasury officer. (*See Form No.* 39).

Engineer's payments, cheque books.

117. The Engineer will be supplied with cheque books according to the number of treasuries with which he has dealings. A separate check book should be used for each treasury.

Cheques to be numbered.

118. Each book will contain fifty forms. The cheques (Form 5) will be distinguished in a two-fold manner, each cheque having a book as well as a consecutive number. The cheque forms will be kept under lock and key, and in the Engineer's personal custody.

119. [1613] The Engineer will advise Treasury officers of the distinguishing numbers of cheque books about to be taken into use.

120. [1615] In the Cash-book, Pass-book, &c., and in all correspondence in which it may be necessary to refer to a cheque, such cheque will be described both by book and cheque No.

121. Cheques for sums in excess of Rs. 20 drawn by the Engineer against his Letter of Credit require to be stamped with a one anna receipt stamp.

122. The balance at the Engineer's credit will always be noted on the reverse of the counterfoil at the time of issuing a cheque, as provided for in the cheque form.

Currency of cheques.

123. [1616] Cheques will have a currency of three months.

Renewal of lapsed cheques.

124. [1624] Should the currency of a cheque expire, it may be returned to the Engineer, who will destroy it and draw a fresh cheque in lieu. The fact of destruction, and the number and date of the new cheque, will be recorded on the counterfoil of the old cheque; and the number and date of the old cheque that is destroyed will be recorded on the counterfoil of the new one. The fact of the new cheque having been issued should be entered, on the date of issue, in red ink, parenthetically, in the Cash-book, but not in the column for Payment.

Duplicates.

125. [1626] In the case of cheques lost during the period of their currency, for which it is necessary to issue duplicates, the duplicates should bear the same number and date as the originals, written in manuscript; the Treasury officer concerned being immediately informed of the loss of the originals, as also of the issue of duplicates.

Irregular drawing of cheques.

126. [1627] The practice of drawing cheques, just before the close of the official year, in favor of contractors, for work which has not been measured up, with the object of giving over the cheques to the contractors when the works are subsequently measured, is absolutely forbidden; and the antedating of cheques under any circumstances is prohibited.

Miscellaneous Receipts.

127. [1602] Miscellaneous receipts, *i.e.*, receipts other than cash drawn against Letters of Credit, realized by Engineer or any of his subordinates from any source, are not available for expenditure, but must be paid into the treasury as soon as possible after realization.

Miscellaneous receipts to be paid into treasury.

128. To prevent differences between the Engineer's and the Treasury officer's figures under the head of "Payments into Treasury," all miscellaneous receipts should be paid into the treasury before the 24th of the month. Any sums received after that date should be retained and paid in at the commencement of the following month.

Procedure to be observed.

129. [1604] Sub-divisional officers and Overseers may remit to the treasury or sub-treasuries, on the part of the Local Fund Engineer, any miscellaneous receipts they may realize, care being taken that the treasury receipts are drawn out in the name of the Engineer, to whom they should be forwarded direct. Payments into sub-treasuries should ordinarily, however, be made only from 1st to 24th of each month.

130. [1605] Should an Engineer, however, require, under exceptional circumstances, to utilize miscellaneous receipts for current outlay, he may do so; but before the close of the month he should send to the treasury a cheque for the amount thus made use of, and obtain a receipt from the treasury. The amount will thus appear in the treasury accounts as a Local Fund Public Works receipt, and in those of the Engineer as a payment into the treasury.

Procedure in cases where receipts are utilized.

131. The Engineer will keep a separate Remittance Book (Form 9) in which he will enter all the payments thus made into the treasury, and this book must be sent with the cash; each separate entry of receipt being initialled by the Treasury officer. At the end of the month, a consolidated receipt (Form 37) for the remittances made during the month will be prepared by the Engineer and sent with the remittance book to the Treasury officer, who, after verifying the amount, will sign the receipt.

Remittance book.

This receipt will be attached to the Engineer's account current.

132. The consolidated treasury receipt should be so prepared that no erasures, corrections, or alterations of any kind whatsoever appear in the document when forwarded for the signature of the Treasury officer; and it is to be distinctly understood that under no circumstances whatever is the receipt to be altered after the Treasury officer has affixed his signature.

No erasures admissible in treasury receipt.

133. Should it so happen that alterations are made in the receipt by the Treasury officer, the Engineer should supply a fresh document to the Treasury officer for signature.

Deposit of Balances.

134. No Local Fund Public Works officer or subordinate is at liberty to place Local Fund money in the hands of any private banker.

Payments by Engineer.

135. [1628] Treasure chests may be supplied by Local Boards where considered to be absolutely necessary. A Cash-book must be kept for every treasure chest, and in it every transaction shall be recorded at the time of its occurrence.

Treasure chests.

136. [1646] Engineers and subordinates are strictly prohibited from mixing up in any way their private with their public cash or accounts.

Public and private transactions.

137. [1637] If an Engineer or other disburser find he has more cash in hand than is necessary to meet the outlay of the following month (or if the Treasury officer be close at hand the following fortnight), he should return the surplus into the treasury whence it was drawn.

Refund of surplus cash.

138. Balances of cash in hand at the close of the official year, not required for immediate payment, should be refunded into the treasury on or before the date fixed for closing the accounts, the amount being debited to the head "Payments into Treasury."

139. [1610 & 1616] As far as possible, all payments will be made by the Engineer, and only by means of cheques payable to order.

140. [1619] For the payment of petty items under Rs. 10, which cannot be made by cheque, the Engineer will, from time to time, draw small sums from the treasury, and he will be careful to draw only sufficient to meet his current expenses.

Petty payments.

141. [1642] For every disbursement made, a receipt shall be taken from the payee. An anna stamp must be affixed to all receipts for sums exceeding Rs. 20.

Receipts.

142. [826] The ordinary contingent charges connected with his office establishment may be disbursed by the Engineer and brought forward in the monthly contingent bill, subject to check by the President. All contingent expenditure of an *unusual nature* should be specially sanctioned by the President before being incurred.

Contingent expenditure.

Payments by Subordinates.

143. When disbursements, other than mere contingencies, are made by subordinates, they may be provided with standing imprests, the amount of which should be fixed by the Engineer under the orders of the President.

Imprests.

144. [1574] The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of Government.

145. The amount of imprest in each case should be fixed at about *one-half of the subordinate's average monthly expenditure on daily labor.*

Principle on which fixed.

146. In districts in which all work is carried out by contract, no imprests will be allowed. It will suffice in such cases to make permanent advances of small amounts to meet petty contingencies.

Permanent advances.

147. The imprest will be recouped by the Engineer, from time to time, on submission of the subordinate's account. Original imprests and subsequent recoupments should be made by means of a number of cheques, individually of small amount, so that the subordinate may never be obliged to have by him more actual cash than he really requires. Unnecessarily frequent recoupments should be avoided.

Recoupment of imprests.

Payments through Miscellaneous Agencies.

148. It is desirable that the Engineer's accounts should furnish a complete record of all expenditure falling under Grant I as representing Works, but in some districts it would seem to be of practical convenience that agencies other than the Engineering establishment (for the most part Revenue officers of various grades) should be charged with the plantation and maintenance of avenues or with the construction and repair of minor buildings and village roads and of tanks and wells the expenditure in connection with which appertains to Grant I. In such cases the agencies in question might, at the discretion of the President of the Local Board,* be supplied with funds by means of cheques issued in their favor by the Engineer against his own credit, which should therefore include all requirements in connection with the works in question, and accounts will be rendered by the said miscellaneous agencies through his office to the President. The Engineer's account would thus form a complete record of all expenditure on works appertaining to Grant I. Payments on account of contributions falling under Grant I due to other bodies (such as Municipalities and other Local Boards) should however be made by the President direct.

Supply of funds to miscellaneous agencies.

149. Miscellaneous agencies, when accounting to the Engineer for expenditure incurred by them, should send in the ordinary imprest account.

* It must be clearly understood that this rule need not be enforced where it is thought to be unsuitable. The miscellaneous agencies would in that case be supplied with funds direct by the President of the Local Board.

Security from Subordinates.

150. [790] Subordinates, upper or lower, entrusted with the custody of cash or stores, will be required to furnish security, the amount being determined in each case by the President according to circumstances.

151. [791] Security must be either a deposit of cash or of Stock Notes, or of Government Promissory Notes, duly endorsed over to the President, who shall determine whether it shall be paid in a lump sum or by deductions from salary.

152. [792] Officers, with whom Government Promissory Notes are deposited as security, should exercise the greatest care in satisfying themselves, before accepting the Notes as security, that they have been formally endorsed to the intending depositor by the previous possessor, and that, so far as can be ascertained, the sole right to their possession is vested in the person depositing them.

153. [793] The best precaution which can be taken by officers of the department in the case of Government Promissory Notes tendered as security deposits by contractors and others, if there be any doubt as to the regularity of the endorsements thereon, is to send such Notes to the Public Debt Office for renewal.

154. Deposits by subordinates will be dealt with as follows:—

The depositor will pay the amount, not to the Engineer, but into the Post Office Savings Bank, giving the required notice of the pledging of the deposit in favor of the President of the District Board under the conditions governing the opening of Public Accounts.

V.—STORES.

Stores, of what they consist.

155. [1656] The Stores of the department are divided into two classes—"Tools and Plant," comprising—

Tools.	Camp Equipage.
Plant and Machinery.	Live Stock.
Instruments.	

And "Stock" divided into the sub-heads of—

Small stones.	Painters' stores.
Building materials.	House fittings.
Timber.	Iron bridge work.
Metal.	Miscellaneous.
Fuel.	

Stores of road metal are dealt with separately. Besides the above sub-heads of stock, there are two further sub-heads in the Account of Stock, viz., "Manufacture of Stock" and "Land and Kilns."

Tools and Plant.

156. [1658] The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority.

157. [1663] Live Stock can only be purchased on the authority of Government.

158. [1713] An annual account of Tools and Plant will be made throughout the district, either by the Engineer, or some other responsible person deputed by the President.

Stock taking.

159. [1675] A half-yearly return will be rendered by the Engineer, in Form 36, of the Tools and Plant in his own charge, and that of his subordinates.

Half-yearly return.

160. [1716] The column "Actually counted" will be filled in, only when count has been actually taken.

161. [1720] The orders of the President should be taken from time to time in regard to any stores which may become unserviceable.

Unserviceable stores.

162. No Local Fund Public Works Stores may be sold otherwise than by public auction, except under the special orders of the President. Engineers will be held responsible for the proper custody of stores throughout their respective charges.

Sale of stores.

163 [1973] The irrecoverable value of stores or Local Fund money lost should not be charged off to "Profit and Loss" without the sanction of Government.

164. Payments of Tools and Plant will be at once charged off as such in the Engineer's accounts and will be made only on separate bills, including no articles, the cost of which is properly chargeable to Works. In exceptional cases, special items of Tools and Plant which are required for only one or two works and not for general purposes may be charged off direct to those works, and included in their cost, instead of under "Tools and Plant."

Treatment of purchases in the accounts.

Note.—These items should however be brought forward in the returns appertaining to "Tools and Plant."

The expenditure on "Tools and Plant" should not ordinarily exceed 1 per cent. on the outlay on Works.

165. All articles purchased should be shown under "New Supplies." The cost of their carriage from the scene of purchase should be similarly debited. The cost of repairing tools not in actual use will be charged to the head "Repairs," but when articles in use on works are repaired, the work concerned should bear the charge.

New supplies.

Repairs.

166. [1665] The number of instruments of the several descriptions to be kept in each district should be restricted to what is considered absolutely necessary by the President.

Stock.

"Stock."

167. Stock consists of materials which it is not found possible to appropriate for any particular work.

168. [1678] In the case of districts in which stock is found to be indispensable to efficient working, a certain maximum value of reserve stock will be fixed by Government.

The maximum should be fixed at the lowest point compatible with efficiency.

Special sanction of Government must be obtained before stock accounts are opened. Forms for these accounts (which will need to be maintained with reference to the rulings in the D.P.W. Code) will be prescribed on application according to local requirements on information being furnished in detail regarding them.

169. [1648] The treatment in accounts of the materials required for works needs explanation. One general principle is that expenditure should, as far as possible, be at once charged off to a final head (to, for instance, the work concerned): and in accordance with this principle, whatever materials are procured under such circumstances that (*a*) they can at once be used upon a work, or (*b*) the work on which they will eventually be used is known, and when they are of a kind that enables them to be located at the work and kept separate and distinct without practical difficulty or inconvenience, then the payments for them should be at once debited to that work, but charged to the sub-head "Materials at site" if not at once used.

Treatment in accounts of materials for works.

VI.—ACCOUNTS.

170. The Local Fund Public Works Accounts of a district will be of two kinds—those of the imprest-holders and those of the Engineer.

Of two kinds.

171. [1561] The Engineer will be held responsible for the early and punctual submission to him of his subordinates' accounts. The submission of his own accounts, however, to the President will not be delayed on the ground of any of his subordinates' accounts not having been received.

Engineer's responsibility in regard to the submission of the accounts.

Subordinates' Accounts.

172. [1736] Every imprest-holder will maintain an Imprest Cash-book (Form 7). This record will be posted daily from the actual cash transactions in the order and at the time of their occurrence; and must be kept in the fullest detail, so that the nature and particulars of the transac-

Imprest cash account.

tions may be clearly understood by the Engineer: but no money received by the imprest-holder, other than that paid to him in recoupment of expenditure, should be brought into his cash account. At the foot of the account, however, and below the abstract, should be noted, in red ink, the miscellaneous receipts collected by the imprest-holder. This is considered necessary to prevent any omission of receipts realized by subordinates from the Engineer's account.

173. [1737] The account will be kept in duplicate, the duplicate being retained by the imprest-holder, and the original forwarded to the Engineer whenever the balance remaining in hand requires to be supplemented by recoupment.

174. In regard to the manner in which expenditure on daily labor should be accounted for, see rules on reverse of Form 15 (Nominal Roll).

Daily or Ten-day Report.

175. [1752] Every subordinate in executive charge will, in connection with new works and special repairs, submit to the Engineer's office, daily, or every ten days, as may be determined by the Engineer, a report showing the number of laborers employed on each work, and on the reverse, the quantity of material of each kind received and issued (Form 16), and in the case of maintenance works the monthly returns prescribed by rule.

Tools and Plant.

176. [1675] In connection with the receipts and utilization of Tools and Plant, a half-yearly return of Tools and Plant (Form 36) will be submitted.

Purchases of road metal.

177. [1755] Purchases of road metal should be detailed in Local Fund Form No. 25 before being brought into the regular contract or purchase accounts, except in cases where it is supplied by lump contract, and this return will be submitted by every subordinate monthly to the Engineer's office.

Monthly statements of receipts and issues.

178. [1859] Road metal purchased is charged off finally against the estimates on which the collection of it is sanctioned; but as it is often kept in store at the road side before being laid down, a monthly statement of Receipts and issues (Form No. 26) will be filed in the Engineer's office showing the operations in each mile. Separate returns may be kept for metal collected for annual repairs, for renewals or for petty repairs, if found convenient.

Rate book.

179. [1861] A Rate book (Form No. 24), showing the cost of supplying metal to each mile of road, should be kept in the Engineer's office.

180. [1862] The above rules for the accounts of road metal are based on the supposition that it is paid for and brought on store monthly.

Engineer's Accounts.

181. Every Engineer will maintain in his own office the following records:—

(1) Schedule of Rates.
(2) Register of Estimates (Form No. 1).
(3) Register of Allotments (Form No. 2).
(4) Cash-book (Form No. 8).
(5) Adjustment Register (Form No. 10).
(6) Cash Abstract Book (Form No. 11).
(7) Treasury Remittance Book (Form No. 9).
(8) Tools and Plant—Daily register of (Form No. 35).
(9) Contractors' Ledger (Form No. 19).
(10) Road Metal Rate Book (Form No. 24).
(11) Work Abstracts (Forms Nos. 21 and 21-*a*).
(12) Register of Works (Form No. 22).
(13) Statement of Deviations (Form No. 20).

In regard to the details as to the manner in which the forms are to be maintained, see rules and notes on reverse of the forms.

The following (rules 183-194) are the leading rules to be borne in mind regarding certain of them.

182. Printed forms should invariably be employed both for records and vouchers, and care should be taken to see that the supply never runs short.

Should any modifications in the forms prescribed seem desirable, the question of introducing them should be referred to the Accountant-General.

Cash-book.

Cash-book.

183. The Engineer should regard his Cash-book as his most important record, and he should specially note in regard to it that (1) it must be posted day by day, exactly as the transactions occur with perfect accuracy and in the fullest detail and will include only *bona fide* cash receipts and payments; (2) the head of account to be debited or credited, as the case may be, must invariably be noted in the "Head of account" column; (3) the brought and carried-forward totals should be initialled in every folio by himself to prevent interpolation and in token of his having examined the record throughout; (4) it must be balanced frequently—daily, weekly or monthly as may be found most convenient—the balance of actual cash, if any, being tested by actual counting and the Engineer's signature being given below the amount as shown in the Cash-book, which will be noted in words as well as figures in token of its correctness.

Excesses and deficiencies.

184. [1742] Wherever the balance of cash is found to be in excess of or less than that shown in the Cash-book, it must, unless the error can be detected, be at once rectified by making the needful entry in the Cash-book as follows:—

"To cash found surplus," or
"By cash found deficient in chest on this date," as the case may be,

a report as to the cause of surplus or deficiency being sent by the Engineer to the President with as little delay as possible.

Corrections.

185. [1743] No erasures are to be made in the Cash-book. Errors must be altered by scoring them through, and inserting the correct entries in red ink; the corrections thus made being always initialled by the Engineer.

Receipt side.

186. On the Receipt side will be shown, not only miscellaneous receipts and the amount of cheques cashed at the treasury in Engineer's own favor, but also the amount of the Letter of Credit,—the credit as well as the cash balance being thus brought out at the close of the month.

Payment side.

187. On the Expenditure side will be shown payments made direct from the Engineer's office, and those made by imprest-holders; these last being incorporated from time to time on receipt of the imprest cash accounts *in abstract*, thus—

Paid to A. B. in recoupment of his imprest account—

	Rs.	A.	P.
Repairs, Communications	0	0	0
Miscellaneous Public Improvements	0	0	0

The vouchers submitted being numbered in series with those already recorded by the Engineer.

188. Every alteration in vouchers should be duly attested by the Engineer.

189. The date of receipt in the Engineer's office, and that of recoupment, and the manner of recoupment (by cheque No. dated) should invariably be noted on the imprest account concerned at the time of receipt and recoupment.

First payment to imprest-holders.

190. [1883] When an imprest advance is first made, the transaction should merely be noted in red ink in the body of the Engineer's Cash-book, and *not in the payment column*. All outstanding imprests will thus form a portion of the Engineer's balance.

Adjustment Register.

191. The Engineer should note in regard to the Adjustment Register (Form 10) that the grounds of the adjustments must be clearly and specifically given in every case. An extract of the month's entries in this register should accompany the Engineer's monthly accounts, if they include any entry besides the usual formal entry in connection with the credit to "Local Fund Engineer's cheques" on account of the month's expenditure under Local Fund Public Works.

Cash Abstract Book.

192. [1840] The Cash Abstract Book (Form 11) will be posted daily as regards cash transactions from the "Head of Account" column in the Cash-book, and as regards adjustments from the Adjustment Register. It is a record of all the cash and book transactions, receipts and expenditure within the district, *in a classified form*, and constitutes the stepping stone between the Cash-book and the Account Current below described.

Cash Abstract Book.

Work Abstracts.

193. In connection with original works and special repairs, Work Abstracts (Form 21) will be drawn up from the ten-day or other periodical reports in view to the posting of the Works Register.

Work Abstract.

The Work Abstract will be in Form 21 (*a*) in the case of Maintenance Works.

Register of Works.

194. From the Work Abstracts (Form 21) the Engineer's Register of Works in Form 22 will be posted.

Register of Works.

NOTE.—It should be noted that this register need not be maintained for maintenance works other than important renewals.

RETURNS TO PRESIDENT'S OFFICE.

195. The Engineer will submit a Cash Account-current (in Form 12) monthly to the President with its accompaniments, viz. :—

(*a*) (in support of the entries on the receipt side) Schedule of Receipts (Form 13).
(*b*) (in support of the entries under expenditure) Schedule of Expenditure (Form 14).
(*c*) (in support of the entry under "Payments into Treasury") Consolidated Treasury Receipt (Form 37).

196. In addition to the Account-current, the Engineer will need to submit the following, viz. :—

Extract from * Adjustment Register (Form 10).
Extract from Contractors' Ledger (Form 19).
Schedule of † Miscellaneous advances (Form 38).
Treasury Balance Certificate (Form 39).

197. The Cash Account-current will be prepared from the Cash Abstract Book, and will form a summarised record of the month's receipts and disbursements.

Account Current.

198. The Schedule of Expenditure, which is an abstract under the prescribed heads of account, in detail of works, of the charges recorded in detail in the Engineer's Cash-book and Adjustment Book, will be supported as regards Works and Tools and Plant by Work-vouchers [Forms 23, 23 (*a*) and 23 (*b*)] which will vary according to the nature of the work (see succeeding rules), and in their turn will be supported by vouchers (Nominal Rolls, Contract Certificates, &c.)

Schedule of expenditure.

199. The Work-voucher is prepared in the case of new works or special repairs costing more than Rs. 1,000 each from the Register of Works, and will be submitted in Form 23, which provides for the exhibition of sub-heads of estimates. In the case of large works likely to be in progress for a considerable period, it will save time and trouble to *print* the sub-heads. For all other works and repairs costing Rs. 1,000 and less each, the Work-voucher will be in Form 23 (*a*).

Work-voucher.

For ordinary repairs costing more than Rs. 1,000 each, the Work-voucher will be submitted in Form 23 (*b*).

200. The entry under the head "Establishment" in the schedule of expenditure will be supported by separate vouchers for the salaries, travelling allowances, and contingencies of the Engineering establishment in forms (30-32 and 33).

Entry under "Establishment."

201. The travelling allowance bills of Local Fund Engineers and their establishments will be closely scrutinised by the President with reference to the journals

* Only necessary when there have been entries other than the usual formal one in connection with cheques issued.

† The return need not be sent if there have been no transactions.

and diaries submitted. The President will take care to see that the privilege of ten days' halt at head-quarters is not abused, and it will be his duty to satisfy himself of the validity of any certificate given in regard to actual expenses.

202. The expenditure under "Tools and Plant" should be distributed in the supporting vouchers under the two heads "New Supplies" and "Repairs" (see Rule 165).

"Tools and Plant."

202 (*a*). Advances to work-people or for collecting labor (which should be made only under the special orders of the President, *when such items cannot be charged off to specific works*, advances to members of a Local Fund Engineering Establishment, retrenchments and errors in account comprising payments of salaries, &c., not supported by bills, payments held in suspense for want of complete information, will be shown under the head "Miscellaneous Advances" in the account current. Charges incurred on account of specific works and on account of tools and plant will not be charged to this head on the ground of absence of or insufficiency of estimate or appropriation or any other similar ground. Advances to miscellaneous agencies for the construction of particular works should be treated as *Temporary Imprests*.

203. As far as possible recoveries of excess payments to contractors and on other accounts will be effected by deduction on subsequent bills, but where this is not possible, the following procedure will be adopted. If the current month's expenditure is sufficient to allow of the amount received being deducted therefrom, it will be sufficient to show in the schedule of expenditure merely the net outcome of the adjustment as effected in the Cash Abstract Book, but where this is not the case, the deduction must be shown either wholly or in part as a *minus* entry in red ink in the schedule of expenditure: the net amount only will thus be brought out in the account current.

Recoveries.

The above rule applies to the case of expenditure erroneously charged to works.

Erroneous allocations of charge.

204. Recoveries not appertaining to any current work will be treated as "Miscellaneous Receipts."

For detailed instructions in regard to the manner of dealing with Refunds both of receipts and charges see note at foot.

205. [1879] In cases where a refund has to be credited to a work, and is in excess of the expenditure incurred on it during the year, or where it has to be credited to a work on which there has been no expenditure during the year, the excess of refund should be entered in the *accounts* as a *minus* sum in *red ink* against the work

REFUNDS.

NOTE—(1) [1870] Refunds of revenue should be entered under the several classes and heads of receipts. Such refunds will be entered in detail in the *Schedule of Receipts* as a deduction entry from the class and head of revenue concerned.

(2) [1872] In making up the account, particular care should be taken to see that a clear distinction is preserved between receipts to be credited to "Revenue" and receipts to be credited to "Suspense Accounts" or final heads of service. Receipts by recoveries of miscellaneous advances, &c., are to be credited to the suspense heads concerned and not to Revenue. Refunds of expenditure are to be credited, as far as possible, under the rules contained in the following paragraphs, to the head to which the expenditure was charged.

(3) [1874] When a refund of expenditure occurs, whether it be in cash, a return of materials to store, or a transfer of materials from one work to another, the Engineer should make the adjusting entries necessitated thereby in his registers and accounts. These adjusting entries will be either a credit to revenue or the work from the outlay on which the refund occurs, and a debit to cash or stock, or, in the case of a transfer of materials, another work; and will be made by a direct credit to Budget heads of service in the abstract book of cash or stock receipts.

Refunds of Expenditure.

(4) [1875] The refunds to be dealt with are of three kinds, viz. :—

(1)—Cash refunds, such as receipts by sale of stores or refunds of advances to contractors, or refunds other than those represented by deduction made at the time of payment.
(2)—Refund of materials into store.
(3)—Refunds from one work to another.

(5) The third class may be grouped under two heads, viz., (A) consisting of rectification of erroneous charges to works, and (B) transfer of materials from one work to another. To avoid, however, intricacies in accounts, these two kinds of refund should be considered as cash refunds and dealt with accordingly.

(6) [1877] The process to be followed in the record of the transaction in the several accounts will be as follows :—

(1)—*Cash-book.*—All refunds which the Engineer decides should be credited to "refunds of expenditure," should be so noted in the cash-book in the column "Head in cash abstract book," and should be recorded distinctly so as to show the name of the work on account of which the refund is made. *But* only *bonâ fide* cash recoveries should be entered in the cash-book. Fines for bad workmanship or other deductions, such as those which are made for security before payment of contractors' bills or wages of workmen, should not find a place in the cash-book. The amount of such deduction entries should be recorded in the *Work Abstract*, or the contractor's certificate or bill, and the net amount of payment only charged for. In the case of contract accounts such deductions should, however, be shown in the Register of Works and in the Schedule, *and Work-voucher* as separate items.

to which the refund relates. The result of this arrangement will be, of course, that the expenditure of the year on the head of the service concerned will be shown less by the amount of the deduction entry. It may sometimes happen that the refund is in excess of the total expenditure of the year on the head of service also. In such a case the excess should be shown as a *minus* sum in *red ink* against the head of service in the annual accounts.

Proving the Accounts.

206. [1913] After the accounts are compiled, the Accountant should *prove* them and satisfy himself that they are correct and complete in every respect before he submits them to the Engineer for approval and signature. The following points should be attended to in proving the accounts :—

(*a*) That in all statements in which balances are shown, the opening balance agrees with the corresponding closing balance of the previous month.

(*b*) That the sum of the opening balance *plus* the receipts of the month is equal to the charges *plus* the closing balance of the month.

(*c*) That the closing balances as shown by the cash-book, the cash account current, the letter of credit and the treasury certificate, all agree.

(*d*) That each figure in the cash account current agrees with the corresponding figure in the detailed schedules and statements supporting the account current.

(*e*) That the figures shown in the schedules, work-vouchers and other statements agree with the vouchers submitted in support of them.

(*f*) That all necessary schedules and vouchers are put up, or if any vouchers or statements are wanting that their unavoidable absence is clearly noted in the lists of vouchers, and that the reason of its not being forthcoming is fully explained.

(*g*) That all irregular or doubtful items, and items which, from their unusual nature, or from any other cause, appear to require some explanation to render them more clear, are properly noticed and explained, by marginal or foot-notes on the schedule or statement concerned.

(*h*) That every document and voucher has been initialled or signed as the case may be by the Accountant, in token of his having examined it, and also by the Engineer before despatch to the President.

207. After the accounts have been despatched to the President (see Rule 195), no sort of alteration is, under any circumstances whatever, to be made in the office copies and books in the absence of competent orders (through the President).

Engineers' Accountants.

208. [374] The duties of Engineers' Accountants are to check the arithmetical accuracy of all accounts and returns received from subordinates, and all bills and other claims presented by contractors and others, and to compile the Engineer's accounts and other returns with accuracy in accordance with the several forms prescribed, and generally to assist the Engineer in all matters relating to the expenditure of cash and stores in the district.

209. [375] Accountants are responsible for the correct compilation of the Engineer's accounts, according to prescribed rules, from the data furnished by subdivisional officers and others; for the accuracy of all calculations therein; and for bringing to the Engineer's notice any irregularities that may come to light in scrutinising the accounts.

210. [376] *The Engineer will be responsible for seeing that his Accountant is furnished with all the initial accounts and other necessary data, and he will see that the Accountant compiles the accounts, and submits to the President all the prescribed accounts and returns punctually.*

(2)—*Daily (or ten-day or other periodical) Report.*—In this account the materials received from other works should be shown under a distinct head as "Receipts from hospital at, &c.," and in the same way materials issued to other works should be shown under the work to which the materials were issued. This applies also to the monthly statement [Form No. 21 (*a*)] prescribed for annual maintenance of roads.

(3)—*Work Abstract.*—In the case of *cash* refunds (no fines or deductions made at the time of payment), the entry of the amount of refund should be made in Part II in red ink on the date the refund takes place, and its amount should be *deducted* from the total of cash payment. In the case of materials transferred from one work to another, the record of the quantity and value of materials should be made under a distinct head of the work *in Part IV* of the form and in a separate line in the abstract, Part II.

(4)—*Cash Abstract Book.*—A separate head should be opened in the receipt portion of this book to be termed "Refunds," having subordinate columns headed "Original Works," "Repairs," &c. All *cash refunds* should be posted into these columns in the usual way from the cash-book. The value of materials transferred from works, other than those which involve a debit to stock, should also be posted into these columns under a distinct entry of adjustments.

(5)—*Register of Works.*—In this register the value of materials transferred from works will be shown, as in the case of the *Work Abstract*, as a portion of or as a reduction from the outlay of the month.

VII.—TRANSFERS AND RELIEFS.

211. [379] On the occasion of the transfer of an executive charge from one officer to another, the records, cash, stores and works in hand shall be made over under the following rules.

212. [380] The Engineer's cash-book shall be closed; and the date of transfer, and a note, as per form (A) below, recorded in it, under the signature of both the relieved and relieving officers, showing the cash and treasury *credit* made over, and received in transfer, by them respectively.

213. [381] The cash at head-quarters having been counted, and a receipt given for the unused cheques, and also for all records, instruments, drawing materials, stationery and office furniture under the immediate charge of the Engineer, the following receipts (prepared by the relieved officer) shall be signed :—

Form (A).

Received in transfer from late District Board's Engineer, ——— District, the following sums :—

Treasury Account—			
Balance at credit of—			
A—Treasury		000	0 0
B— Ditto		000	0 0
Cash in hand—			
In head-quarters chest—		000	0 0
	Rs.		
Imprest ... Supervisor	000		
„ ... Overseer	000		
	———	000	0 0
Total ...		000	0 0

Certified that the cash-book has this day been closed, and that the balances shown in it correspond with the amounts entered above.

[Station and date.]

(Sd.)

District Board's Engr., ——— District.

Form (B).

Received in transfer from late District Board's Engineer, ——— District, the stores detailed in the annexed subdivisional balance returns, dated the ———

(1) Head-quarters office in personal charge of Local Fund Engineer.
(2) Head-quarters subdivision in charge of ———
(3) Subdivision No. 1 —— ditto ———
(4) Ditto No. 2 —— ditto ———
&c., &c., &c.

The subdivisional officers remaining responsible for the correctness of the balance shown.

[Station and date.]

(Sd.)

Local Fund Engr., ——— District.

214. [382] All cash, records, instruments and other articles under the immediate charge of the Engineer shall be examined and counted, and made over personally to the relieving officer, who will note on the receipts any inaccuracies. In the case of mathematical and surveying instruments, a detailed report on their state shall be prepared and submitted with the other receipts.

Actual verification of cash and stores.

215. [383] As soon as the cash in the head-quarters chest and other stores have been counted, and the above receipts signed, the relieving officer shall report that he has taken charge of the district, and this report with the receipts shall be forwarded by him on the same day to the President, who shall pass such orders thereon, in respect to any deficient articles, as may be necessary; a copy of the receipts shall be given to the relieved officer.

Report of assumption of charge.

216. [384] Every executive officer shall have his accounts brought up, and ready to make over at the shortest notice: and all contracts and other engagements shall be so arranged as not to be disturbed by a transfer.

Accounts to be up to date.

217. [385] The relieving officer shall take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly account in the same manner as if he had been in charge of the district during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for the expenditure and stores during his incumbency.

Responsibility as between relieving and relieved officers.

218. [386] The relieving officer shall then proceed with the officer relieved, unless the President has specially directed the latter to leave the station as soon as relieved, to inspect the records, cash, stores, and works and materials at site of works, under charge of the subordinates at the head-quarter station. He shall examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and shall minutely examine the work in progress as to its quality, and as to its correctness according to the sanctioned plans and estimates; he shall also record his opinion as to the correctness of the account of materials at site.

Mode of check of cash and stores.

219. [387] Whenever the President shall so direct, the relieved officer shall accompany the relieving officer in the inspection of the out-stations in the manner prescribed in the last paragraph.

Inspection of out-stations.

220. [388] No officer shall delay making over charge of a district after the arrival of the relieving officer; nor shall he, without *an emergent* medical certificate or the permission of the President, leave the station before the arrival of the permanent successor.

Transfers not to be delayed.

221. [389] The officer relieved shall give the relieving officer a list and memorandum, showing (*a*) all the work in hand, (*b*) the orders remaining to be complied with, and (*c*) such matters as most require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties.

List of incomplete works and matters awaiting disposal.

222. [390] He shall also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

Statement of unadjusted claims.

223. [391] When the above have been complied with, the relieving officer shall report to the President that the transfer has been completed, and shall describe the state of the records, cash, stores and works, mentioning what out-stations he has yet to inspect, and when he purposes to visit each. He should take this opportunity of bringing to notice anything irregular or objectionable in the conduct of business in the district that may have come officially under his notice. And especially he will report whether the accounts may be fairly considered to represent the progress of the work. Unless under special circumstances, this report of completion of transfer should be submitted within a fortnight of taking charge.

Report to be submitted by relieving officer.

224. [393] Any relieving officer who fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, will be held responsible for the same, both as to quantity and quality, so far as it may have been practicable for him to ascertain.

Deficiencies and defects to be reported at once.

225. [394] In the case of any disagreement between the relieved and relieving officers, a reference shall be made to the President.

Reference to President.

226. [397 & 398] The relief of subordinate officers in charge of subdivisions, or of works, shall be conducted on the principles above laid down for the case of Engineers; the receipts and reports of the parties being sent to the Engineer, together with a transfer report by

Relief of subordinate officers.

the relieving subdivisional officer. This report will be forwarded by the Engineer to the President with a remark showing the date on which the relieving officer took charge, the date of completion of transfer, whether satisfactorily effected, or in what respect unsatisfactory. The President will pass such orders as may be necessary thereon.

227. [399] The above rules apply in full only when a district or subdivisional charge is permanently transferred from one officer to another. For temporary transfers of charge consequent on privilege leave, &c., the procedure laid down in Rules 212 to 215 only need be followed.

228. [400] On the occasion of an Engineer's Accountant being relieved of his duties, he should carefully instruct his successor as to the several details connected with the accounts which need his attention.

VIII.—AUDIT OF ACCOUNTS.

229. The Engineer's accounts, as received by the Treasury Deputy Collector, will be carefully audited in accordance with the following rules:—

NOTE.—Should any modifications in the forms prescribed seem desirable, the question of introducing them should be referred to the Accountant-General.

230. The accounts to be dealt with are the following:—

(*a*) The Engineer's account current and the documents attached thereto, viz.,
The schedules of receipts and expenditure which again are accompanied by work-vouchers and vouchers.

231. The account current will be examined with reference to the following points:—

(*a*) The agreement of the opening balance therein shown with the closing balance of the previous month's account.

(*b*) The correspondence of its entries with the amounts shown in the schedules of receipts and expenditure and other documents attached, viz., the consolidated treasury receipt which supports the entry under payments into treasury and the schedule of miscellaneous advances, should there be any transactions under that head.

(*c*) The agreement of the closing balance (cash and imprest) with the amount appearing in the balance memorandum attached.

232. The record of expenditure in the account current will ordinarily be restricted to the following heads:—

Original works ... { (1) Communications. (2) Civil buildings. (3) Miscellaneous public improvements.
Repairs ... ... Do.
Establishment.
Tools and Plant.
Payments into Treasury.

233. It must be seen that the head "Stock," if it appears, was opened under Government sanction.

234. Explanations for nonpayment of miscellaneous cash receipts into treasury should be duly recorded in the "remarks" column of the "memorandum of cash receipts paid into Treasury."

235. In examining the schedule of expenditure, it will be necessary to see—

(1) That sanctions both of estimates and allotments are correctly noted against each work.

(2) That neither estimate nor allotment has been exceeded. It should be specially noted that in checking expenditure against *estimate*, the expenditure of previous years, if any, should be taken into account, whereas in the check against *allotment*, only that of the current year will need to be taken into consideration.

(3) That the expenditure has been correctly classified.

(4) That all the supporting documents are forthcoming.

(5) That the "up to date" figures are correct.

(6) That the figures under "charges of the month" agree with those of the supporting documents.

(7) That the totalling in the schedule is throughout correct, and that the totals under the several heads agree with the amounts appearing in the account current.

(8) That the certificate of completed works has been duly filled in and signed whenever works have been completed during the month to which the schedule appertains.

236. In dealing with vouchers the following are the *general* points needing attention :—

(*a*) That each form or bill is signed or initialled by the Engineer and his accountant in token of the charge having been duly scrutinised and accepted.
(*b*) That the arithmetical calculations are correct.
(*c*) That receipts for sums in excess of Rs. 20 bear receipt stamps.
(*d*) That acknowledgments by marks are duly attested by witnesses.
(*e*) That when the payee signs in the vernacular the receipt should also be in the vernacular.
(*f*) That amounts are acknowledged in words as well as in figures.
(*g*) That the instructions on the reverse of the forms have been observed.
(*h*) That the sub-heads used in vouchers of original works and special repairs costing more than Rs. 1,000 each are those in the sanctioned abstracts of estimates.

237. The following are the *special* points which would need to be looked to in dealing with the several kinds of vouchers :—

WORKS.

(a) Contractors' Certificates, Form 17.

(1) That the certificate is either prepared by or at the request of the contractor, and that it bears either his signature or mark at foot.
(2) That the measuring officer's certificate is duly signed.
(3) That any excesses over the contract rates are duly explained in the remarks column, and that the quantities are not in excess of those provided for in the estimate.
(4) That the value of work done "since last certificate" is shown (item by item) correctly with reference to the previous certificate, also the deduction on account of value of work shown on last certificate.
(5) That "other deductions" are duly detailed as provided for at foot of certificate.
(6) That all bills bear the signature or initial of the Engineer as token of his having approved the claim and that in cases of final payment the words "as a final payment in settlement of all demands" are added.
(7) That the amounts shown in the "Memorandum of payments made" are correct.
(8) That on all bills for works which have not been check-measured, save those for works the estimated cost of which does not exceed Rs. 50 each, a deduction of 10 per cent. is made. It should be noted that even works executed by Miscellaneous Agency would need to be check-measured by the Engineer or other competent authority charged with the duty.
(9) That the signature of the contractor, as noted at foot of the memorandum of payments made, agrees with that appearing at foot of the bill.
(10) That payments falling under note 3 printed on the reverse of the certificate form have been duly witnessed.

(b) Extract from Contractor's Ledger, Form 19.

The account may be in the form of a personal ledger for each contractor or for each work. In either case the record should be examined to see—

(1) That the opening balances agree with the closing balances as brought out in the previous month's extracts.
(2) That the entries of debits and credits agree with those in the respective contract certificates.
(3) That when a contractor undertakes but one work, the balance due agrees with that shown in the contract certificate and in the work-voucher submitted. But when a contractor is engaged upon more than one work, care should be taken to see that the balance due on each work is separately brought out.
(4) That whenever securities are not furnished by contractors, payments are made to the extent of only nine-tenths of the value of work done.
(5) That in the case of outstandings of more than 3 months, the necessary list is appended and explanation furnished as to the cause of non-adjustment in each case.

(c) Bill for Materials, Form 18.

(1) That the heading in column 5 has been altered, if need be, as provided for in Rule I of the notes.
(2) That the "balance due for supplies of previous months" has been correctly brought forward with reference to the previous bill.
(3) That the rates are not in excess of the schedule of rates.
(4) That the amount of the bill has been correctly charged with reference to the entry in column 8.
(5) That separate receipts are attached in cases where more than one contractor supplies, as per column 9.

(6) That the signature of the supplier with date appears at foot and in the acknowledgment at foot when a single contractor undertakes the supply.
(7) That the certificate as to the correctness of the claim and the receipt of the materials is duly signed.

(d) Nominal Roll, Form.

(1) That the amount paid to each labourer as recorded in Part I is correct as regards—
(*a*) Number of days, as deducible from the letters indicating absence or presence as the case may be.
(*b*) Rates with reference to the schedule of rates.
(2) That the amount shown in the column "balance due" is correct with reference to any deductions made on account of fines and stoppages.
(3) That the initials of the paying officer are noted in the last column.
(4) That the certificate of payment is duly signed by the paying officer, and that the signatures of witnesses appear at foot.
(5) That the station and date are duly filled in.
(6) That arrears of previous muster rolls have been correctly noted in Part II with reference to those rolls.
(7) That the value of works turned out as appearing at the foot of Part II compares favorably with the cost of labor employed; and that any marked discrepancies have been explained.
(8) That wages not claimed within three months have been duly credited to the work.

(e) Extract from adjustment book, Form 10.

(1) That the grounds of adjustment are clearly and specifically given in each case, the authority being noted in any case in which an adjustment would need to be specially authorized.
(2) That the credits and debits in each case exactly agree.

(f) Work-vouchers.

(1) That work-vouchers as follows are submitted—

For original works and special repairs, costing over Rs. 1,000 each	Form	23
For maintenance works, costing over Rs. 1,000	„	23(*b*)
For all other works and repairs (special and ordinary) ...	„	23(*a*)

Form 23.

(2) That the entries in the "as per estimate" columns agree with those in the sanctioned abstract of estimate.
(3) That the quantities, rates and amount in the "as executed" columns are not in excess of those in the "as estimated" columns, and that any excesses are covered by competent sanction.
(4) That the entries in the column "during the month" agree with the amounts of the attached vouchers, and that the rate has been correctly filled in with reference to the vouchers.
(5) That the vouchers as entered in Part II agree with those actually submitted, and that the absence of any vouchers, is duly explained,—see note at foot.

Form 23 *(b)*.

(6) That the sub-heads are correct with reference to the nature of the charge as appearing from the vouchers, and that the rates are not in excess of those in the schedule of rates.

Form 23 *(a)*.

(7) That only one form has been used for all works of the kind for which this form is intended.
(8) That the figures in column "charges of the month" agree with the aggregate of the respective vouchers concerned.
(9) That refunds, &c., are shown in a separate line (see note at foot of form), and that these entries are duly explained in the remarks column.

(g) Completion Report, Form 29.

(1) That the report is submitted with the accounts of the month in which the work is reported to have been completed.
(2) That the entries in the report accord with those in the last work-voucher submitted.
(3) That all deviations, excepting those which may have been sanctioned in the monthly deviation statements, are duly explained.
(4) That the names of the Engineers and subordinates who supervised the work have been duly filled in.
(5) That proposals are sent in for the disposal of materials at site, if any.
(6) That explanation is given for outstanding liabilities (should there be any).

(h) Completion report, Form 29 (a).

(1) That the entries in the report accord with those appearing in the last work-voucher submitted.
(2) That the names of the Engineers and subordinates who supervised each work have been duly filled in.
(3) That the name of the officer by whom the work was last inspected has been duly noted.
(4) That explanations of differences and proposals for disposal of materials at site, are duly given; also reasons for outstanding liabilities.

ESTABLISHMENT.

NOTE.—Under the head "establishment" will be exhibited the salaries, travelling allowances and contingencies of the Engineering establishment.

(i) Salary Bill, Form 30.

(1) The amount under "salaries" will be supported by a single voucher for the entire monthly cost of the Engineering establishment signed by the Engineer.
(2) The receipts of the several subordinates need not be attached thereto, but will be filed in the Engineer's office; the Engineer being held responsible for the disbursement of the amount drawn on his own account as well as on that of his subordinates.
(3) This bill will be subjected to the same check as laid down for the salary bill in the civil rules—the form being similar.

(j) Travelling Allowance Bill, Form 32.

(1) The amount shown against "travelling allowances" must be supported by bills duly countersigned by the President.

NOTE.—The following rules are to be observed when auditing the bill:—

(2) That the President has duly countersigned the bill in token of the claim preferred having been accepted by him.
(3) That the amounts claimed are correct with reference to the data appearing in the bill, and that the rates at which travelling allowance is claimed are not in excess of those admissible under the Civil Travelling Allowance Code and the several orders of Government passed with reference thereto.
(4) Arrears claims should be checked with reference to previous vouchers.
(5) That the rate of daily allowance paid to the Engineer does not exceed Rs. 4 in the absence of special orders to the contrary; and that the travelling allowance claimed by the Engineer for halts at head-quarters is supported by a certificate of actual expenses incurred.

(k) Contingent Bill, Form 33.

(1) The amount under "contingencies" must be supported by one general bill duly countersigned by the President.

NOTE.—The following are the special points needing attention:—

(2) That the expenditure is classified under the heads specified in the "Notes" on the bill form itself, and that such classification is correct with reference to the vouchers attached.
(3) That any charges needing special sanction are supported by such sanction.
(4) That the certificates of the disbursing and countersigning officers are duly furnished.
(5) That the budget allotment and entries at foot are duly filled in.
(6) That the authority is quoted for office rent, if drawn.
(7) That the distribution as determined by the President has not been deviated from.

(l) Tools and Plant—Work-voucher.

(1) Charges shown under the head "tools and plant" should be correctly distributed under the sub-heads "new supplies" and "repairs" and supported by the necessary vouchers.
(2) A separate work-voucher should be submitted for "tools and plant" exhibiting the expenditure by sub-heads of the different classes of articles with reference to the amount of the sanctioned estimate.
(3) All the remarks under form 23 noted above apply also to work-vouchers of tools and plant.

(m) Consolidated Treasury Receipt, Form 37.

(1) That the amount of the receipt agrees with the total of the several sums shown in detail as having been remitted to the treasury.

(n) Schedule of Miscellaneous Advances, Form 38.

(1) That in this schedule no charges other than those specified in paragraph 1 of the "Notes" on the reverse of the form are included.
(2) That the entries are in full detail so as to furnish clear information in regard to the nature of the transactions.

(3) That columns 1 to 5 are correctly filled in with reference to the previous schedule.
(4) That all debits in column 7 are duly supported by vouchers or by corresponding entries in the extracts from the adjustment book, and that the total of the debits as appearing in the schedule agrees with that noted in the schedule of expenditure.
(5) That the figures in column 9 "cash" are in agreement with the entry in the schedule of receipts.
(6) That the credit by "work done" or "stock" supplied agrees in amount with that shown in the vouchers concerned.
(7) That the nature of adjustment and steps taken to effect adjustment are invariably noted in column 14.
(8) That items remaining unadjusted for more than three months are specially reported to the President for orders.

(o) Treasury Balance Certificate, Form 39.

(1) That in the case of uncashed cheques, information should be furnished in regard to those of more than three months' standing,—the currency of which consequently has expired,—stating whether the Engineer's drawing account has been correspondingly raised.

Half-yearly Return of Tools and Plant, Form 36.

238. The following are the special points needing attention:—

(1) That the return is submitted immediately after the close of the half-year to which it appertains, and that any marked delay in its submission is reported to the President.
(2) That the entries agree with those in the previous return and the monthly returns submitted in Form No. 35. The opening and closing balances as well as the additions and deductions should be carefully checked.
(3) That explanations of differences and remarks are clearly and completely noted in the column provided for the purpose.
(4) That the necessary explanation is forthcoming in cases in which column 20 headed "as actually counted" is not filled in.
(5) That under details of "receipts" and "issues" references are made to the monthly accounts, in which the articles appeared as purchased or sold, &c.

Result Statement, Form 40.

239. Any items found to be objectionable in the Engineer's accounts, will be recorded in the result statement (Form No. 40), and a copy thereof will be furnished to the Engineer through the President for explanation.

NOTE.—The result statement should be drawn up on the following plain:—

(1) The objections should be noted simultaneously with audit and rendered complete after its close.
(2) Results statements should be despatched from the Treasury Deputy Collector's office not later than the close of the month following that to which the accounts relate.
(3) The entries in the first three columns should be so made as to obviate any further reference to the vouchers.
(4) Amounts adjusted but awaiting clearance should be noted in the money-column under "Particulars of items and amounts."
(5) In the case of other objections such as the following:—
    (*a*) Incorrect preparation of forms,
    (*b*) Do. use of forms,
    (*c*) Want of certificates,
    (*d*) Want of receipt stamps and the like,

    No entry need be made in the money column.
(6) The total amount placed under objection should be brought out at the foot of the statement.
(7) Amounts subsequently removed from objection will be shown under a distinct entry, with reference to the entries appearing in the adjustment book.
(8) The amount of the unadjusted balance should be noted at foot of each result statement by way of reminder to the Local Fund Engineer.
(9) The attention of the Engineer should be drawn to the objections awaiting replies by the insertion of a separate paragraph for the purpose at the end of each subsequent month's result statement referring to those objections by their numbers in the previous result statements.
(10) Objections remaining unreplied to for more than two months should be separately brought to the notice of the President.
(11) On the receipt of the Engineer's explanation, the action taken should be recorded in the column provided for the purpose.
    Further remarks from the Engineer and action, if any, taken with reference to the same, should be noted in the remarks column.

(12) The objections raised will appear under the following heads :—

I. *Want of Estimate.*—To be noticed in every case, for even when a work is undertaken on emergency, in anticipation of sanction, the estimate should follow without delay, and there is ample time to obtain sanction to it before submission of the accounts. The reason for the absence of estimate, the probable cost of the work to be done, and the steps taken to remedy the irregularity should be briefly stated in the Engineer's explanation.

II. *Excess over Estimate.*—All excesses should be noticed. The probable total excess and the steps taken to meet it should be briefly stated in the Engineer's explanation.

III. *Want of Allotment.*—"Incomplete works," as defined in Chapter III, Rule 33 of Government rules, may be proceeded with up to a limit of one-fifth of the estimated reserve for the year current.

In all other cases, steps should be taken to obtain allotment. Even in cases of emergency when there has been no time to frame an estimate, appropriation of a specific sum should be applied for, the reasons for not having followed this course must be fully explained.

IV. *Excess over Allotment.*—The steps taken to obtain the necessary funds should be stated.

V. In the case of works for which abstract estimates have been submitted (Rule 61) attention will be drawn to excesses under sub-heads, and the Engineer should be required to furnish reasons for any deviations from quantities and amounts as estimated for other than those sanctioned in monthly deviation statements.

VI. *Miscellaneous irregularities.*—Under this head should be noticed delays in the submission of the accounts, unattested alterations, and informalities of every kind, such as the absence of the Overseer's certificate of payment in nominal rolls, &c., &c.

Statement of objectionable items needing sanction of Government, Form 41.

240. An extract will be made monthly from the result statement of such items as need the orders of Government for communication to the Accountant-General in the above form :

(1) The entries as noted in columns 2, 6, 9, 10, and 11 should be exact transcripts from the result statement columns 3, 4, 5 and 6.

(2) On return of the statement from Government a copy should be forwarded to the Engineer through the President for information and the necessary action thereon.

241. The Treasury Deputy Collector will, after the close of each half-year, render to the Accountant-General a statement of objections outstanding more than three months. Thus the statement for the first half-year will include those relating to previous months up to June inclusive, while the statement for the second-half will include objections up to December preceding.

Index to Local Fund Public Works Forms.

Number.	Description of Forms.	Pages.
1	Register of Estimates	55 and 56
2	Do. of Allotments for Works	57 and 58
3	Application for Credit	59 and 60
4	Letter of Credit	61 and 62
5	Local Fund Engineer's Cheque	63 and 64
6	Engineer's Pass-book	65 and 66
7	Imprest Cash-book	67 to 70
8	Cash-book	71 to 74
9	Treasury Remittance Book	75 and 76
10	Adjustment Book	77 and 78
11	Cash Abstract Book	79 to 84
12	Cash Account Current	85 to 88
13	Schedule of Receipts	89 and 90
14	Do. of Expenditure	91 to 94
15	Nominal Muster Roll	95 to 98
16	Daily (or Ten-day) Report	99 to 102
17	Contract Certificate	103 and 104

Index to Local Fund Public Works Forms.—continued.

Number.	Description of Forms.	Pages.
18	Bill for Materials	105 and 106
19	Contractor's Ledger	107 and 108
20	Statement of Deviations	109 and 110
21	Work Abstract for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs	111 to 114
21 (*a*)	Work Abstract for Ordinary Repairs	115 to 120
22	Register of Works	121 to 124
23	Work Voucher for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs	125 to 128
23 (*a*)	Work Voucher for Petty Works and Repairs estimated to cost Rs. 1,000 and under each	129 to 132
23 (*b*)	Work Voucher of Ordinary Repairs other than important Renewals costing more than Rs. 1,000 each	133 to 136
24	Road Metal Rate-book	137 to 140
25	Statement of Road Metal supplied	141 and 142
26	Do. of Receipts, Issues and Balance of Road Metal	143 and 144
27	Note Book	145 and 146
28	Measurement Book	147 and 148
29	Completion Report for Original Works and Special Repairs including important Renewals falling under Ordinary Repairs, exceeding Rs. 500	149 and 150
29 (*a*)	Completion Report of Original Works and Special Repairs including important Renewals falling under Ordinary Repairs costing Rs. 500 and under each	151 to 154
30	Salary Bill of Establishment	155 to 158
31	Journal of the Occupation and Duties	159 to 162
32	Travelling Allowance Bill	163 to 166
33	Contingent Bill	167 and 168
34	Account of the Daily Receipts and Issues of Tools and Plant	169 to 172
35	Statement of Receipts, Issues and Balance of Tools and Plant	173 and 174
36	Balance Return of Receipts, Issues and Balance of Tools and Plant (half-yearly)	175 to 178
37	Consolidated Treasury Receipt for Payments into Treasury	179 and 180
38	Schedule of Transactions, Adjustment and Balances under Miscellaneous Advances	181 and 182
39	Treasury Balance Certificate	183 and 184
40	Result Statement	185 to 188
41	Statement of Objectionable Items needing sanction of Government	189 to 192
42	Estimate Form—Wrapper or Outer Sheet	193 and 194
43	Do. Detail Measurements	195 and 196
44	Do. Calculation Sheet of Cross Sectional Areas and Contents of Earthwork	197 and 198
45	Do. Abstract	199 and 200
46	Do. Abstract for Grouping Works of same description	201 and 202
47	Do. Abstract General	203 and 204
48	Do. Abstract Classified	205 and 206
49	Comparative Statement of Differences	207 and 208
50	Estimate Form—Abstract for Periodical Repairs	209 and 210
51	Do. Collection and Consolidation of Road Metal	211 and 212
52	Tender for a Schedule Contract for each class of work	213 and 214
53	Do. for each item	215 and 216

Reference to L. F. P. W. Rules.

Paras. 61 and 181.

L. F. P. W. Form No. 1.

NOTES.

1. All estimates for original works and special repairs, including important renewals appertaining to maintenance repairs of roads, and submitted for sanction, will be entered in this register. The works will be arranged according to the classification adopted in the budget.

District.

2. The numbers in column "Register No." will be consecutive for the official year, the works under each sub-head being numbered in a separate series which, with their respective distinguishing letters, should be noted on the estimates, the estimates being filed in that order.

3. When a revised estimate is sanctioned, the entry relating to the original estimate should be neatly scored through in *red* ink, the number of the revised estimate should be entered in the column for "Remarks" opposite to the original, and corresponding cross reference should be made opposite to the entry of the revised estimate. (To prevent confusion, erroneous entries should be scored through in *black* ink). Similar cross entries should be made between original and supplemental estimates.

4. When a sanction given embraces a number of separate though connected works, each individual work should be entered in the register. Thus, all the bridges on a line of road should be separately entered. In such cases, the aggregate sanction should alone be numbered, the individual parts being distinguished by letters, *a*, *b*, *c*, *&c.*

Register of Estimates.

Register of Estimates.

Register No.	Submitted for sanction		Sanctioned			Heads of classification.		Particulars of estimate.			Completion Report submitted		Remarks.
	With letter No.	Date.	Authority.	No.	Date.	Main head.	Sub-head.	Taluk *	Description of work.	Amount of estimate.	With letter No.	Date.	

* As per divisions of Taluk Boards.

Reference to L. F. P. W. Rules. L. F. P. W. Form No. 2.

Para. 181.

NOTES.

1. The entries in the Register should be so made as to bring together major and minor works separately under each head as appearing in the budget.

2. After each entry should be left space for the record of subsequent additions or deductions.

3. As each addition or deduction is noted, the total as it stands up to date should be recorded in pencil, in order that the abstract at foot, showing the state of the grants, may be readily posted.

District.

Register of Allotments.

Register of Allotments.

Original Works *—Communications.

Item No.	Name of work.	Estimate.		Previous year's expenditure.	Current year's allotment.		Remarks.
		Authority.	Amount.		Authority.	Amount.	

* The works should be arranged according to the classification adopted in the budget.

Abstract.

Months.	Original Works.			Repairs.			Establishment.	Contingencies.	Tools and Plant.	Remarks.
	Communications.	Civil Buildings.	Miscellaneous Public Improvements.	Communications.	Civil Buildings.	Miscellaneous Public Improvements.				
April. { Major. * / Minor ..										
May. { Major .. / Minor ..										

* All works costing above Rs. 300 each.

Reference to L. F. P. W. Rules. L. F. P. W. Form No. 3.

Para. 108.

NOTES.

1. This application should be sent to the President of the District Board on or before the 15th of each month, for that immediately ensuing.

2. Applications for supplementary credits should, as far as possible, be avoided. If submitted, the reason for their submission should be fully explained.

3. These applications should be so prepared as to provide for the amount of probable outlay in the month, and for a working balance of half that sum.

4. A Local Fund Engineer may obtain funds when necessary from the sub-treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the Huzur Treasury. In such cases the Local Fund Engineer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such sub-treasuries in order that funds may be duly provided :—

District.

Application for Credit, for August 188 .

Forwarded to the President, District Board, for favor of compliance, as this Office No. , dated

_____,
Local Fund Engineer,
_____ *District.*

Particulars of Heads under which Funds are required :—

Head.	Grant of the year.	Probable outlay to 31st July 1880.	Probable outlay for August 1880.
Original Works			
Repairs			
Establishment			
Tools and Plant ..			
Total ..			

Application for Funds.

Particulars of Treasuries on which credits are solicited to the extent noted below in accordance with the subjoined Estimate of Requirements :—

Treasuries.	Amount.
Total ..	

Estimate of Requirements.

Particulars.	Amount.
Amount of balance (Drawing Account * and Cash on 1st instant, *i.e.*, on 1st July	
Total ..	
Estimated outlay of current month	
Probable balance on 1st proximo	
Amount of credit for August now applied for	
Probable cash outlay during August	

Station,
10*th July* 188 .

_____,
Local Fund Engineer.

_____,
Accountant.

* Undrawn portion of Letters of Credit thus:—

	Rs.	A.	P.
Balance of Drawing Account on 1st June 188 ..	0	0	0
Amount of credit granted for June	0	0	0
,, of Cheques drawn in ,, ...	0	0	0
Total ..	0	0	0
Balance of Drawing Account on 1st July	0	0	0

Reference to L. F. P. W. Rules.
Paras. 107 and 109 to 113.

L. F. P. W. Form No. 4.

District.

Letter of Credit.

To District Board's Office,
188 .
The Collector of

Sir,

I have the honor to request that you will cash cheques drawn by the to the extent of Rs. This letter of credit has effect from the 188 .

I have the honor to be,
Sir,
Your obedient servant,

_____
President, District Board.

Treasury.	Division.	Amount.	—

Reference to L. F. P. W. Rules.

Paras. 117 and 118 to 126.

L. F. P. W. Form No. 5.

NOTES.

The Memorandum of Drawing Account Balance provided for on the reverse of the counterfoil of this form should be carefully filled in wherever a cheque is issued. This will prevent cheques being drawn in excess of the available balance in each treasury, it will also enable the Engineer to ascertain at any time what balances are available at the several treasuries.

District.

Cheque Form.

Form No. 10.—*Engineer's Cheque.*

LOCAL FUND PUBLIC WORKS.

Cheque No. Book No.
Office of the L. F. Engineer, District
Dated of
on the Treasury
Pay to
Rupees
Signature
Under Rupees

REVERSE.

Memo.

Balance brought forward ..	
Add—Amount of letter of credit (if any)	
Total ..	
Deduct—Amount of this cheque.	
Balance available	

LOCAL FUND PUBLIC WORKS.

Cheque No. Book No.
Office of the L. F. Engineer, District
Dated of

To the Officer in charge of the Treasury at

Pay to or order
the sum of Rupees
and charge the same against
the account of L. F. Public Works.
Rs.

L. F. Engineer.

Under Rs.

N.B.—This cheque is current for three months only.

Reference to L. F. P. W. Rules.

Paras. 114 and 115.

L. F. P. W. Form No. 6.

NOTES.

1. The Pass-book will be kept by the Engineer in this form which will be supplied by the Treasury officer. On the Receipt side will be entered the amount of any Letter of Credit granted in favor of the Engineer, and on the Charge side, the cheques paid day by day to his order, the balance at credit being brought forward month by month.

2. At the end of the month, the Treasury officer will furnish the Local Fund Engineer with a certificate in Form 39, showing the balance at credit of Local Fund Engineer as shown by the Treasury Pass-book. The Local Fund Engineer will make a memorandum of the unpaid cheques on the certificate and forward it with the monthly accounts as a voucher.

3. A Local Fund Engineer may, with the previous sanction of the President, empower an Assistant Engineer to draw cheques against his own drawing account up to any limit which he may specify. In such cases, the cheques of the subordinate drawing officer should be marked by a distinguishing letter, and the memorandum of unpaid cheques will be prepared so as to show the unpaid cheques as well as the balance as per Cash-book of the Local Fund Engineer and of the subordinate drawing officer, if there be one separately.

4. A Local Fund Engineer or his subordinate drawing officer may obtain funds when necessary from the sub-treasuries by means of cheques which should be distinguished by different numbers and letters from those drawn against the treasury. In such cases the Local

District.

Engineer's Pass-book.

Fund Engineer should give notice to the Treasury officer, from time to time, of the probable amount of his drawings on such sub-treasuries, in order that funds may be duly provided. The cheques drawn against sub-treasuries will be entered by the treasury officer in the Pass-book against the drawing account of the Local Fund Engineer under the several columns provided for the purpose.

Pass-book.

The Treasury or the Bank of in account current with L. F. Engineer,

Cheque Book No. advised

Dr. *Cr.*

Month and Date.	—	Initials of Treasury Officer.	Amount.	Month and Date.	—	Initials of Treasury Officer.	Amount.
	To Balance ..		RS. A. P.		By Cheque No. ..		RS. A. P.
	Balance ..				Total ..		

N.B.—To be balanced *monthly*, and signed in full after being balanced.

Reference to L. F. P. W. Rules.
Paras. 143 to 147; 172 and 173.

L. F. P. W. Form No. 7.

NOTES.

1. The cash transactions of Imprest-holders will be recorded in this simple form.

2. Each officer, with whom an Imprest account is opened, receives at starting a round sum as a standing advance, which is at once entered in the account. The disbursements from this advance are entered daily as they are made, clearly and in full detail. As the advance runs short, the account is closed and the original is sent off to the officer from whom the Imprest is held. This account is supported by the necessary vouchers numbered and tacked on so as to correspond with the order of the entries in column "No. of Voucher." The officer to whom the account is submitted will, after scrutinizing the account and satisfying himself as to the propriety of the charges and the clearness of the entries and the sufficiency of the vouchers, reimburse to the Imprest-holder the exact sum expended, so as to bring up the Imprest cash in hand to the original amount.

3. The account will contain no entries of receipts other than recoupments of expenditure; nor any entries of expenditure other than those paid directly by the Imprest-holder. At the foot of the account however and below the abstract should be noted in red ink any miscellaneous receipts collected by the Imprest-holder. This is considered necessary to prevent any omission of receipts realized by subordinates from the Engineer's accounts.

4. It is customary to incorporate the Imprest cash account in the District Cash-book only in abstract instead of entering the transactions *in extenso*, the Imprest-holder, or the Engineer's

District.

No.

Imprest Cash-book of

for the Month of

Accountant, will therefore make up the abstract under the several heads in red ink at the foot of the form, for posting into the Cash-book. The Imprest cash accounts are numbered to correspond with the number quoted in the Cash-book, so as to be readily traceable from it, and should be carefully filed for future reference.

5. Imprest accounts should be filed in the Engineer's office in separate series for each Imprest-holder, the series being opened afresh each year.

Imprest Cash-book. Form No. 7.

COUNTERFOIL.

District.

Imprest Cash-book for 188 .

Day of month.	Transactions.	Number of voucher.	Amount of each disbursement.	Total.	Head of account.
			RS. A. P.	RS. A. P.	

Station

Date *Imprest-holder.*

Memorandum of Miscellaneous Receipts.

... ...

... ...

Total ...

Abstract.

Head of Account. Expenditure.

Posted into the Cash-book on (here note date of posting.)

Recouped by cheque No. , dated

Imprest Cash-book. Form No. 7.

ORIGINAL.

District.

Imprest Cash-book of for 188 .

Day of month.	Transactions.	Number of voucher.	Amount of each disbursement.	Total.	Head of account.
			RS. A. P.	RS. A. P.	

Station

Date *Imprest-holder.*

Memorandum of Miscellaneous Receipts.

... ...

... ...

Total ...

Abstract.

Head of Account. Expenditure.

Posted into the Cash-book on (here note date of posting.)

Recouped by cheque No. , dated

Reference to L. F. P. W. Rules.

Paras. 135, 181; 183 to 190; and Note 6 (1) under 204.

NOTES.

1. Every entry must be full and clear. On the Expenditure side, the date and number of the voucher, the name of the work, and all else that is necessary to render clear what the transaction was, must be entered against each item. In the case of Road works the number of the section should be noted in the case of Departmental Agency works. In the case of Contract works, the name of the contractor and the number and date of the bill should be noted in addition. The amount chargeable to each separate work or account should be separately entered, and the head of account noted at the same time.

2. Transactions must be entered at the time of their occurrence; thus payments of salaries should be entered when the payments are actually made. Similarly, money advanced to a subordinate for disbursement to laborers at a distance should not be entered in the Cash-book as paid to laborers till actually disbursed to them; such advances should be noted in the Cash-book as temporary imprests until the subordinate returns the duly certified nominal rolls and an imprest account, if necessary.

3. A cheque should not be drawn until it is intended to be paid away, and no cheque should be entered in the Cash-book until it has been actually paid away: thus it would be very irregular to draw cheques and deposit them in the cash-chest at the close of the year for the purpose of showing the full amount of the grant as utilized, or to keep the Cash-book open after the 31st March, and make disbursements in April, entering them in the Cash-book as having been made in March before the close of the year.

4. Receipts should invariably be taken at the time of payment, and always on printed forms. They should be numbered at once, and this number entered in the Cash-book.

5. No erasures are allowed. If a mistake is made, it should be corrected in red ink with the disbursing officer's initials.

6. Lapsed cheques should be returned to the Local Fund Engineer, who will destroy them and issue new cheques in lieu; the fact of the destruction and the numbers and dates of the new cheques will be recorded on the counterfoils of the old cheques, and the numbers and the dates of the old cheques that are destroyed upon the counterfoils of the new cheques. The fact of the new cheques having been issued will be entered on the dates of issue in red ink, parenthetically in the cash-book, but not in the money columns.

7. A cancelled cheque should be entered on the charge side in the column "Bank or Treasury" as a *minus* entry in red ink, and the head of service, to which it was originally charged, thereby credited. This should be done if the

L. F. P. W. Form No. 8.

District.

Cash-book of

work on account of which the cheque was originally drawn is still in progress, but, if it happen that the work has been closed, the value of the cheque should be taken as a credit to revenue and entered on the debit side of the cash-book, but the amount will not be considered as an ordinary miscellaneous receipt to be paid into treasury; when the amount is adjusted by credit to revenue, it should be deducted in the adjustment book from the amount credited to "L. F. P. W. cheques issued."

8. When cheques are lost during their currency, and it becomes necessary to issue duplicates, the duplicates, in printed forms, should bear the same number and date as the originals, written in manuscript, the treasury officer concerned being immediately informed of the loss of the originals and the issue of duplicates.

9. The amount of the letter of credit should be shown on the credit side in column 5.

10. The Local Fund Engineer should initial the brought and carried forward totals on each folio.

Cash-book of *Local Fund Engineer for the Month of* 188 .

Date of receipt.	Number of voucher.	From whom received, &c.	Receipts. Cash.	Receipts. Bank or Treasury.	Head to which taken in Cash Abstract Book.	Date of payment.
1	2	3	4	5	6	7
			RS. A. P.	RS. A. P.		
		Total ..				

Number of voucher.	To whom paid, &c.	Payments. Cash.	Bank or Treasury. No. of Cheque.	Bank or Treasury. Amount.	Head to which taken in Cash Abstract Book.
8	9	10	11	12	13
		RS. A. P.		RS. A. P.	
	Total ..				
	Balance				
	Total ..				
	Cash in chest *				* *Vide* Abstract overleaf.
	Imprest with Mr. ..				
	Total ..				

Cash balance counted by me this day and found to be correct 188 .

Examined, and posting into cash abstract book completed.

188 .

Accountant.

Local Fund Engineer.

Abstract of Credits granted, Cheques drawn, and Balances in Treasuries.

—	Ch. Treasury.	T. Treasury.	S. Treasury.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance in treasury on as per last month's cash-book				
Credit granted for the month				
Total ..				
Deduct—cheques drawn as per counterfoils of cheque-books				
Balance in Bank or Treasury on the as per other side				

Reference to L. F. P. W. Rules.

Paras. 131 and 181.

NOTES.

1. Miscellaneous receipts realised by Local Fund Engineers are not available for expenditure, but must be paid into the treasury as soon as possible, after realisation.

2. The Local Fund Engineer should enter in this "remittance book" all his remittances to the treasury; this book should be sent with the cash to the treasury, where it should be receipted (1) by the Accountant and Treasurer when the remittance is Rs. 500 and under; and (2) by the treasury officer when it exceeds that amount.

3. At the end of each month, the month's remittances will be totalled and the book with the form of Consolidated Receipt Form No. 37 (filled in), will be sent to the treasury officer, who will verify the total and sign the book and the consolidated receipt, and return them to the Local Fund Engineer. He will retain the book in his possession, and will attach the original consolidated receipt to his monthly account as a voucher.

4. Special care should be taken to note in the column provided for the purpose the head of account to be credited, such as "L. F. P. W. cheques," "45, Civil Works," &c.

5. Refunds from the expenditure of the year current should be credited to "L.F.P.W. cheques," while those relating to years previous should be credited to "45, Civil Works."

L. F. P. W. Form No. 9.

District.

Treasury Remittance Book.

Date of remittance.	Amount in words.	Amount in figures.	Head of account to be credited.	Signature of Accountant and Treasurer for sums of Rs. 500 and under, and date of receipt.	Signature of Treasury Officer for sums exceeding Rs. 500 and date of receipt.
	Rs. A. P.	Rs. A. P.			

Reference to L. F. P. W. Rules.

Paras. 181, 191 and 196.

NOTES.

1. This book is intended for the initial record of all transactions which have to be brought into the accounts, but which do not involve the actual receipt or disbursement of cash.

2. The following are instances of such transactions:—
   (1) Transfer of a debit or credit from one account to another.
   (2) Transfer of materials from one work to another.
   (3) Corrections, reversals or writes-back, made under instructions from the President and the Accountant-General.

3. Transactions should be punctually recorded in the order of their occurrence, and the reasons for such adjustment should be specified. An extract of the month's entries in the register should accompany the Engineer's monthly accounts, if they include any entry besides the usual formal entry in connection with "Local Fund Engineer's cheques."

4. If they were the subject of previous orders or correspondence, the entries of all transactions should include references to such correspondence, to facilitate future reference.

5. It is to be specially noted that for every complete entry made in this book, the totals of the amounts entered on the two sides must be the same; that is to say, that for every credit to one head of account, there must be a precisely equivalent debit to one or more other heads of accounts or *vice versâ*.

6. The items for each month must be consecutively numbered.

7. The closing entries of the adjustment book will usually be those relating to "Local Fund Engineer's cheques."

8. The total amount of cheques issued during the month as shown by the cash and cheque books will be credited to "Local Fund Engineer's cheques" by debit to "Service Heads concerned."

L. F. P. W. Form No. 10.

District.

Adjustment Book.

Adjustment Book, _____ 188 .

Item No.	Particulars of each transaction.	Credits.		Debits.		Abstract Book into which posted.
		Head of Account.	Amount.	Head of Account.	Amount.	
1	2	3	4	5	6	7
			Rs. A. P.		Rs. A. P.	
	Total ..					

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 181, 192 and Note 6 (4) to 204.

NOTES.

1. This book collects under the recognised classified heads the whole of the cash and the adjustment transactions of a district.

2. The entries from the subordinate drawing officer's cash-books (if any) are first posted. In order to test whether every entry in the cash-book has been posted into the cash abstract, provision has been made in the latter for the entry of certain classes of transactions, which, though appearing in the former, are not required for account purposes to be carried into the account current. The transactions in question are those posted under the heads "Cash from Treasury" and "Letters of Credit," which, added to the totals under other heads should bring out the totals of receipts and payments, as shown in the cash and treasury columns of the cash-book.

3. The entries from the adjustment books are next posted, and, lastly, the entries under Refunds of Revenue, which are shown as payments on the charge side of the cash-books, are transferred to the receipt side of the abstract as reductions of revenue ; and refunds of expenditure, shown as receipts in the cash-books, are transferred to the charge side of the abstract as reductions of expenditure ; so as to bring out the nett results to be posted into the cash account current.

4. The posting of this book, as well as the several detailed schedules, the totals of which work up to the entries under each head in the cash account current, should be carried on daily as the transactions occur, and not be delayed till the close of the month. Thus, the accountant should have, on the 1st of the month, at hand a complete set of the forms of accounts required for the month, and fill in the headings in the various schedules, leaving sufficient space under each head according to the usual requirements of previous months. The opening balances of cash and of the other accounts will be filled into each account, so soon as the account of the last month is closed. By this plan, the work at the end of the month will be reduced to little more than the operations of totalling and agreeing the various accounts, and all hurry and delay will be avoided.

5. Special care should be taken to strike off this form with reference to probable requirements as regards the number of pages needed for receipts and charges respectively.

District.

Cash Abstract Book for the month of

188 .

Cash Abstract Book of Local Fund Engineer for 188 .

RECEIPTS.

Division.	Local Fund Engineer's cheques, *i.e.*, cheques issued against the drawing account.	Miscellaneous receipts.	Miscellaneous advances.	Refunds of expenditure.	Stock purchases and sales.	Add heads to be excluded from the Cash Account Current.		Add opening balance.	Grand Total as per cash-book.
						Cash from treasury.	Letters of credit.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..									
Adjustment									
Total ..									
Grand Total ..									
Deduct refunds of Revenue transferred from, and refunds of expenditure transferred to, the charge side									
Nett totals to be posted into the Cash Account Current									

CHARGES. Cash Abstract Book of Local Fund Engineer for 188 .

Division.	Original Works.			Repairs.			Establishment.			Tools and plant.	Miscellaneous advances.	——	——	——
	Communications.	Civil buildings.	Miscellaneous public improvements.	Communications.	Civil buildings.	Miscellaneous public improvements.	Salaries.	Travelling allowance.	Contingencies.					
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..														
Adjustments														
Total ..														
Grand Total ..														
Deduct refunds of Revenue and Expenditure														
Nett totals to be posted into the Cash Account Current														

CHARGES. Cash Abstract Book of for 188 .

Division.	Payments into treasuries.	Total of heads to be carried into the Cash Account Current.	Add heads to be excluded from the Cash Account Current. — Cash from treasury.	Add closing balance.	Grand Total as per Cash-book.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..					
Adjustments			Add amount of credits to Local Fund "Engineer's Cheques" already debited to "Service Heads concerned" in the cash-books.		Total as per adjustment book.
Total ..					
Grand Total ..					
Deduct refunds of Revenue and Expenditure					
Nett totals to be posted into the Cash Account Current			Accountant.		Local Fund Engineer

Reference to L. F. P. W. Rules.

Paras. 195, 197 and 231.

L. F. P. W. Form No. 12.

NOTES.

1. The entries in this form are copied from the line of "Nett totals to be posted into the Cash Account Current" brought out at the foot of the Cash Abstract Book. The opening balance is taken from the closing balance of the last Account Current.

2. A memorandum of receipts to be paid into the treasury is appended to this form. The amount paid in should be supported by the treasury officer's consolidated receipt, Form No. 37; and a note should be made in the remark-column, when necessary, explaining the reason for nonpayment of any portion of the receipts into the treasury, within the month.

Cash Account Current of Local Fund Engineer for the month of 188 .

District.

DISTRICT.

Local Fund Engineer for the month of

CASH Account Current of 188 .

Receipts.	Amount.	Total.	Expenditure.	Amount.	Total.
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P
To balance at end of last month.			By expenditure as per schedule		
Cash in chest (including imprests)			Original works. { Communications .. .. / Civil Buildings .. .. / Miscellaneous Public Improvements		
Cash amount of cheques issued against letters of credit, as per schedule of receipts ..			Repairs .. { Communications .. .. / Civil Buildings .. .. / Miscellaneous Public Improvements		
Cash miscellaneous receipts as per schedule of receipts ..			Establishment		
			Tools and plant		
			By payments into treasury, as per separate memorandum and Treasury officer's receipt attached		
			By Balance (as per separate memorandum)		
			,, Cash in chest		
			,, Imprests		
Grand Total ..	..		Grand Total ..	..	

Details of Balances.

CASH IN CHEST.		IN IMPREST.	
Amount.	Disburser.	Amount.	Imprest-holder.
RS. A. P.		RS. A. P.	

Certified that the balances exhibited in this statement agree with balances shown in the Local Fund Engineer's cash-book.

Dated 188 . *Local Fund Engineer.*

Memorandum of Cash receipt paid into Treasury during 188 .

Particulars.	Balance remaining to be paid in from last account.	Receipts in the month.	Total receipts payable into Treasuries.	Amount actually paid into treasuries as per consolidated receipt attached.	Balance payable into Treasuries.	Remarks.*
..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

* In this column should be entered explanations for nonpayment.
N.B.—Received after the 27th of the month, hence not paid in.

This is to certify that the entries in the cash and adjustment books for the month of 188 , of which this is an abstract, have all been correctly made, and that the balances exhibited in this account agree with the balances shown therein.

Dated 188 .

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 195 and Note 1 to 204.

L. F. P. W. Form No. 13.

NOTES.

This schedule must be prepared with reference to the entries in the cash-book and the totals at foot of the cash abstract on the receipt side.

District

Schedule of Receipts for the month of 188 .

Schedule of Receipts for the Month of 188 .

—	Amount.	Total.
Cheques issued.	Rs. A. P.	Rs. A. P.
Amounts drawn on letters of credit during the month —		
Huzur treasury		
Taluk do.		
Do. do.		
Do. do.		
Miscellaneous receipts.		
Realisations from avenues (produce clippings, &c.) ..		
Sale of unserviceable tools		
Do. of old materials		
Refunds of expenditure		
&c. &c. &c.		
Total, Receipts ..		

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 195, 198 and 235.

L. F. P. W. Form No. 14.

NOTES.

1. The entries in the schedule should be detailed in the order of the main and sub-heads of classification. The total of each of these heads should obviously agree with the corresponding charges in the cash and stock (if kept) accounts current.

2. The names of works should agree exactly with those given in the sanctioned estimates.

3. The total grant and outlay of the year for works not affected by the month's transactions should be added in lump sums in columns 7 and 8, so as to bring out the total grant and outlay up to date under each head.

4. An abstract should be given at the foot of the schedule showing the expenditure under main and sub-heads compared against the grant thus :—

Original Works.	Expenditure.	Grant.
Communications	0 0 0	0 0 0

District

Schedule of expenditure against budget grant for the month of 188 .

The abstract will enable the Local Fund Engineer to see at a glance his position in regard to the funds assigned to him, and the probability or otherwise of his utilising them. This abstract should be scrutinised with particular care towards the close of the year and the probability of serious excesses or lapses of grant brought to the notice of the President for necessary action.

Item No.	Name of Work.	Reference to Work-voucher.	Charges of the Month.		
			Cash.	Stock.	Total.
1	2	3	4	5	6
			Rs. A. P.	Rs. A. P.	Rs. A. P.

Outlay of the year compared with the grant.			Outlay up to date compared with Estimate.			Remarks.
Total charges of the Year.	Appropriation.		Total charges up to date.	Estimate.		
	Amount.	Authority.		Amount.	Authority.	
7	8	9	10	11	12	13
Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.		

Dated

Local Fund Engineer.

Accountant.

Certified that the following works were completed during the month according to the proposals made and approved when the estimates were sanctioned, the exceptions being explained in the column of remarks.

Name of work.	Amount of sanctioned estimate.	Total expenditure.	Explanations of deviations from estimate as regards description, quantity, and rates of work.

Local Fund Engineer.

Reference to L. F. P. W. Rules.

Paras. 101, 174 and 237 (d).

NOTES.

1. The Nominal Muster Roll is the initial record of the labor employed each day on a work, and must be written up daily by the subordinate deputed for the purpose, each morning before the laborers begin work.

2. In opening the Nominal Muster Roll, the work-people should be mustered in order and their names taken down according to their classes, and rates of wages, the names of the higher paid workman being entered first, and so on in succession down to the lowest class; a little space should be left after each group of names, to provide for the entry of the names of additional work-people who may be engaged before the close of the period for which the Muster Roll is kept.

3. The presence or absence of each laborer will be denoted each day by the insertion of the letters "P" or "A," as the case may be, against his name; the sum of the figures brought out in the column "Total" will represent the total number of days each laborer has been present, and this total multiplied by the "Rate" gives the "Amount" of wages for the period of the Muster Roll.

4. Fines and stoppages, if any, being deducted from the "Amount" of wages, gives the "Balance Due" and payable to each laborer.

5. The Muster Roll should be closed immediately after the close of the ten days or other period for which it is kept, and the laborers paid as soon after as possible.

6. The paying officer will make the disbursements in presence of at least two witnesses, note the date of the payment, and enter his initials opposite the name of each laborer paid; the certificate at foot of the Nominal Muster Roll and the signature of the witnesses will then be attached as provided for in the form.

7. The names of laborers who are absent and have not been paid, will be transferred to the Register of Arrears, Part II, and the amount so transferred will be deducted from the Grand Total of the "Balance Due" so as to bring out the "Balance paid" according to the Muster Roll.

8. The Register of Arrears, Part II, also shows the arrears of previous Muster Rolls brought forward; any payments made on account of these arrears should be noted in the column "Amount paid," and the date of payment in the column "When paid;" the total of the column "Amount paid" should be added in Part I to the "Balance paid" referred to in paragraph 7 above, and this will bring out the "Total payments" to be entered in the paying officer's account, in support of which this Muster Roll will be the voucher.

9. All wages not claimed in three months will, as a rule, be forfeited and go to credit of the work.

10. In paying daily laborers the amount due as well as that actually disbursed must be shown. All persons except those regularly employed whose salaries are charged to "establishment," will be considered as daily laborers, and their pay will be charged to the works on which they are employed.

L. F. P. W. Form No. 15.

District

Month. 188 .

Section No. (From mile to mile)

Period.

Imprest-holders' Voucher No.

District Voucher No.

Nominal Muster Roll of Daily Labor employed on the *

* Here enter name of work.

Sanctioned estimate .. { Authority. / Amount Rs.

11. At the foot of Part II will be exhibited in abstract the value of the work done as compared with the cost of the labor employed.

12. Details of measurements will be recorded on separate sheets and forwarded to the Engineer with Nominal Rolls, in the same manner as in the case of those appertaining to contract certificates. These measurement sheets need not be sent with the monthly accounts.

Part I.—Nominal Muster Roll.

Description.	No.	Names.	Days.																		Total.	Rate.	Amount.	Fines and stoppages.	Balance due.	Date of payment.	Initials of paying officer and remarks.
																						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		

Grand total of this Muster Roll		
Deduct payments not made, as per details transferred to Register of Arrears, Part II		
Balance paid ..		
Add arrears of previous Muster Roll now paid off, as per details of Register of Arrears, Part II		
Total payments ..		

Certified that the above payments have been made by me in person and in the presence of the witnesses herein signed, read, and explained.

Signature of the Witnesses.

Signature

Rank of Paying Officer

Station

Dated 188 .

Part II.—Register of Arrears of Wages due to Work-people.

Arrears of previous Muster Rolls.						Add arrears as per this Muster Roll.					
Month and period to which the arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.	Amount paid.	When paid.	Month and period to which the arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.	Amount paid.	When paid.
Brought forward. ..			Rs. A. P.	Rs. A. P.		Brought forward. ..			Rs. A. P.	Rs. A. P.	
						Totals ..					
						Deduct amount paid from amount due					
		Carried over				Balance—arrears carried to next Nominal Muster Roll					

Note.—All wages not claimed in three months will, as a rule, be forfeited and go to the credit of the work.

Signature of the Paying officer.

Abstract of Work done.

Description.	Quantity.	Market rate being not in excess of schedule rates.	Cost.	Remarks.
Earth-work				
Metalling				
Total (1) ..				
Amount as per this bill (2) ..				
Difference (1—2) ..				

Reference to L. F. P. W. Rules.

Paras. 102-175 and Note 6 (2) to 204.

NOTES.

1. The daily (ten-day or other periodical) Report will show in detail, in Part I, the labor and materials employed on each sub-head, and in Part II the materials received on the work. After the distribution of the laborers each day, the number of each class employed on each sub-head should be at once entered, and afterwards checked at intervals throughout the day.

2. Similarly, the materials, on being issued for use on the different sub-heads, should be at once entered in Part III in the columns set apart for these sub-heads. These entries must be made at the time by the subordinate in charge of the work, but the further computations necessary to bring out the total charges and rates may be afterwards made in the Engineer's office.

3. At the conclusion of the period for which the report is ordered to be kept, it should be completed, and, before submission, it should be checked with the totals of the Nominal Muster Roll, when it should be found that the total numbers and cost of laborers of each class and on the whole work shown in the two documents agree.

4. The numerical entries for all materials received and used, as also the cost of all items paid for by the officer in charge, will be made by him before submitting the return to the Engineer. The payments made by the Engineer will be entered in his office in red-ink.

5. In lieu of the Daily (or ten-day) Report and the work abstract required for each work, a monthly Statement in Form No. 21(*a*) will be submitted when accounting for outlay on the annual maintenance of roads other than important renewals.

L. F. P. W. Form No. 16.

District

No.

Daily (or ten-day) Report of labor employed and materials received and used on the from the to the of 188 .

Part I.—Daily Report of Labor employed.

Number and description of sub-head of estimate.	Date.															Total charges.	Quantity of work done.
Earth-work																Rs. A. P.	
Total Number																	
Total cost																	
Deduct fines																	
Balance																	
To be entered in Part I, Work abstract, column 7																	
Metalling ..																	
Total Number ..																	
Total cost																	
Deduct fines																	
Balance																	
To be entered in Part I, Work abstract, column 7																	

Grand total as per Nominal Roll.

Part II.—Daily Report of Materials received.

Source of Receipt.	Date of Receipt.	Description of Materials.														Total Charges.
Purchased by	To be entered in Work abstract, Part IV, columns 4 and 5.															Rs. A. P.
Local Fund Engineer																
Total number or quantity																
Rate ..																
Cost ..																
Grand Total, Cost ..																

Part III.—Daily Report of Materials used.

Number and Description of sub-head of Estimate on which used.	Date of issue.	Description of Materials.	Total Charges.
Earth-work			Rs. A. P.
Total number or quantity			
Rate ..			
Cost ..			
Total cost to be entered in Work Abstract, Part I, columns 8 and 10.			
To be entered in Work abstract, Part IV, columns 8 and 9 ..			
Grand total number or quantity of cost			

Another sheet may be added if required.

Signature of Subordinate in charge.

Check-measuring Officer's Certificate.

Certified that the work has been duly check-measured.

Local Fund Engineer or other Check-measuring Officer.

Accountant.

Contractor.

Witnesses.

Rupees

L. F. P. W. Form No. 17.

Contract Certificate January 188

Contractor's bill No.
Overseer's bill No.
Number of this Certificate.
Cash-book or voucher No.
Work-voucher No.
Schedule No.
District.
Name of work.
Name of contractor.
Authority for work.
Number and date of last certificate granted for this work No.
Date of termination of contract.
Amount of security deposited (if any).
Where lodged.

Memorandum of Payments made.	Rs.	A.	P.	Rs.	A.	P.
Total value of work done less deductions for fines, &c.						
Amount of previous payments from last certificate No. of 188 .. .. forwarded with the accounts for						
Payments now made .. By Cash .. .. Rs.						
,, Cheque No. of .. ,,						
,, Stock supplied .. ,,						
Balance due						

Received Rupees (in words) only as per details below on account of this work, namely:—

In Cash and by Cheque .. .. Rs.

,, Value of Stock supplied .. ,,

Total as above.. ,,

Reference to L. F. P. W. Rules.

Paras. 81, 86, 87, 91, 92, 93 and 237 (a).

NOTES.

1. Payments will be made only up to 9/10ths of the total value of work done, the balance being retained as security unless other security has been furnished by the contractor.

In the case of works the estimated cost of which does not exceed Rs. 50, payment may be made to contractors in full on the Overseer's measurements (Rule No. 93) subject to subsequent check-measurement of the work by the proper check-measuring authority.

2. A deduction of 10 per cent. should be made from the bill, pending final measurement of work done.

3. Payments made in cash for sums exceeding Rs. 100 should be attested by two witnesses and for smaller sums, by one witness.

4. Payments made by cheque or to recognised firms or institutions need not be attested.

5. When the payee signs in vernacular the amount acknowledged should also be noted in vernacular as well as in English.

6. In the case of other than well-known firms, all parties must sign, if there be more than one contractor or the one payee must produce a power-of-attorney from the firm.

7. The words "As a final payment in settlement of all demands" must be added when the contractor is finally paid up.

8. The words in the heading written "Prepared at the contractor's request" should be scored out when the contractor prepares his own bill.

9. Check-measuring officer's certificate should invariably be furnished in support of final payment.

10. Any deviations from contract rates should be reported in a separate memorandum.

Prepared at the contractor's request.

Unit.	Quantity executed up to date as per measurement list.	Items.	Rate.	Amount. Up to date.	Amount. Since last certificate.	Remarks.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
		Total value of work done to date	..			
		Deduct value of work shown on last certificate	..			
		Other deductions (*) ..	..			
		Net value of work done since last certificate ..				

* Give particulars of the fines or other deductions made.

Contractor.

Subdivisional Officer.

Certified that the preceding claim is correct, that the necessary measurements have been made by me, and that the work has been satisfactorily performed.

In charge of work.

Reference to L. F. P. W. Rules.

Paras. 237 (c).

NOTES.

(1) This form should be used in the case of materials which do not entail measurements such as "bricks," "tools and plant." It will be used by vendors for materials supplied by them; and also as a list to bring together the purchases made from persons who are unable to submit their own bills in the authorised form. In the latter case the heading in column 5 may be altered to "total from each dealer," and the receipt for each payment should be taken separately and tacked on to the form.

(2) Dealers should however be encouraged to send in their bills in this form, and will be supplied with printed forms for the purpose.

L. F. P. W. Form No. 18.

District

Bill for Materials.

(3) Purchases of materials are charged either to "tools and plant," or to specific works, or to "reserve stock"; and it will be necessary to obtain a separate bill for each of these classes of articles when one dealer supplies all.

(4) The purchases for each particular work will be collected and accounted for on the work abstract of that work; those for stock, if allowed, will be collected in the abstract of stock materials received.

The Local Fund Engineer District Dr.

To GUNPUT ROY, for materials supplied by him.

Description of materials.	PRICE.				PAYMENTS.		For what account purchased.	By whom received and number of receipt attached.	
	Rate.	Per.	Amount.	Total of each description.	Amount.	When paid.			
1	2	3	4	5	6	7	8	9	
	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.				
Balance due for supplies of previous months									
November 1880									
December ,, ...									
Supplied in current month.									
———————Bricks ..								L.F. Engineer.	See receipt below.
———————Do. ..									
Total of this bill, Rs. ..									
.. .. ..	..	..	..	..	..	..	..		
(in writing.)									

_____ 188 .

_____

Signature of Supplier.

Certified that the above claim is correct, and that the materials have been received by me.

_____ 188 .

_____

Signature of officer in charge.

Remarks by Local Fund Engineer.

Paid in full as per receipt below

_____ 188 .

_____

Signature of Local Fund Engineer.

Contractor or supplier's receipt.

Received Rupees (.....) .....

in figures in writing

on account of materials detailed in this bill, as a final payment in settlement of all demands, amount in vernacular.

GUNPUT' Stamp. ROY.

_____ 188 .

_____

Signature of Contractor.

_____

Signatures of Witnesses.

_____

Accountant.

Reference to L. F. P. W. Rules.

Paras. 97, 181, 196, and 237 (*l*).

NOTES.

1. The contractors' ledger is of simple form, showing on the Dr. side the advances or payments to contractors, and on the Cr. side the value of work done as per certificates. There is a ledger head for each contractor undertaking important works or supplies.

2. When there are balances due to a contractor on more than one certificate, the amount due on each certificate should be *detailed in the ledger.*

3. When there are balances outstanding from previous months, not affected by the month's transactions, a list of such balances should be given in the following form :—

Detail of balances outstanding from previous months not affected by this month's transactions.

Name of contractor.	Balances.		Number and date of last certificate, and explanation of non-payment when more than 3 months' outstanding.
	Due to contractor.	Due from contractor.	

Dated *Local Fund Engineer.*

L. F. P. W. FORM No. 19.

District.

Month.

Extract from Ledger folios showing the Accounts of Contractors for the above month.

Dr. *Cr.*

Date.		RS. A. P.		RS. A. P.
Date.		RS. A. P.		RS. A. P.
Date.		ES. A. P.		RS. A. P.
Date.		RS. A. P.		RS. A. P.

_____

188 . _____ _____

Accountant. *Local Fund Engineer.*

Reference to L. F. P. W. Rules.

Paras. 63, 64, 181, 196 and 239 12 (V).

NOTES.

1. When in the execution of works any trifling deviations from sanctioned estimates and specifications are found necessary, such deviations should be reported for sanction in Form 20. This arrangement does not prevent Local Fund Engineers from executing works in anticipation of sanction in cases of urgent necessity. All other deviations should receive the same sanction as the original plan or project.

2. The Local Fund Engineer is held primarily responsible for affording information in cases of probability of excess of actual over-estimated cost of work, and is expected not to allow any delay to occur in reporting to the President any such probability. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Local Fund Engineer is bound to report the fact forthwith to the President describing the nature and cause of the probable excess and asking for orders.

3. Cases of the nature specified above will be reported in this form. The entries will usually be filled in by the Local Fund Engineer himself, or from notes furnished by the Local Fund Engineer or other officer in charge of the work.

L. F. P. W. Form No. 20.

District.

Month.

Statement showing deviation in the course of actual construction of works from the sanctioned specification and dimensions excluding deviations already reported.

(To accompany the accounts for the above month.)

Certificate.

I hereby certify that, with the exception of those detailed in the accompanying statement, I have not allowed any departure from the measurements and specifications of sanctioned estimates. I also certify that the accompanying statement exhibits to the best of my knowledge all cases in which existing estimates require revision.

Dated 188 . *Local Fund Engineer.*

Statement showing deviations in the course of actual construction of works from the sanctioned specifications and dimensions excluding deviations already reported.

Name of work.	Sub-head in which departure occurs.	Nature of Departure.		Reasons.	Results anticipated.	Orders of the President in each case.
		Original or sanctioned arrangement.	Arrangement as being or to be carried out.			

Reference to L. F. P. W. Rules.

Paras. 181, 193 and Note 6 (3) under 204.

L. F. P. W. Form No. 21.

NOTES.

1. This form will be used only for Original Works and Special Repairs including important renewals appertaining to maintenance and repairs of roads.

2. On receipt and approval of the Daily (or ten-day) Report by the Local Fund Engineer or other officer who writes up the Work abstract, the total charges for labor and materials under each sub-head, as also the quantity of work done, will be carried into Part I of the Work abstract, and the details of materials received and issued will be carried into Part IV.

3. It will be noted that the total liabilities, as soon as known, are to be entered in Part I quite irrespective of payments having been made or not; the payments, when made, being shown in Part II.

4. The "Rate" column in Part I will show the working rate of the gang on the sub-heads on which employed, and will, of course, be independent of, and usually different from the final rate for the completed work, as brought out in the Register of Works.

5. The accounts of the work done by other agency will be kept in the forms provided for the particular agencies employed, but at the close of the month an abstract of the total quantities and cost of work so executed must be entered in the appropriate columns in Part I, so that, by adding these to the work done by departmental agency, the figures necessary for final record in the Register of Works may be arrived at.

6. Part III brings out the particulars of arrears due on account of work done by departmental agency, the arrears due for work done by other agency being recorded on the forms provided for the agency concerned.

7. The same form may be used when the "labor" is executed by piece, job, or task work, the materials being supplied departmentally. The entries for labor will in such cases be obtained from Form No. 17, instead of from the Daily (or ten-day) Report, and may be posted into the columns for "Other Agency."

8. It will be specially noted that this form provides for entries from the subordinate drawing officer's accounts where a subordinate officer has been allowed a separate drawing account and make disbursements direct (*vide* Note No. 3 on Form No. 6). When the Local Fund Engineer is the *only* drawing officer, no entries will appear in columns 7 and 8 of Part I; 1, 2, 3, 4, and 5 of Part II; and 1, 2, and 3 of Part III.

District. No.

WORK ABSTRACT.

For the Month of 188 .

Name of work—

Authority—

Estimate No.

For Rupees

In Progress—

or Completed—

Remarks by the Local Fund Engineer.

(The Local Fund Engineer will note here if the work has been examined, materials counted, and measurements checked by him, with any remarks that appear called for).

Local Fund Engineer.

Compared with Nominal Muster Rolls, Daily (or ten-day) Reports, Cash and Imprest Accounts, Adjustment Book, and Contract and other Vouchers, and found correct.

Accountant.

Part I.—Abstract of the Value of Work done and Progress made during the month, distributed by Sub-heads of Estimate, and by Agencies (Departmental Labor, Contract, &c.)

Number and description of sub-head as per Estimate and Register of Works.	By Departmental labor.										By other Agency.								Totals to be entered in the Register of Works.	
	Progress.			Rate ($11\frac{1}{2}$–4) for each ten-day Report.	Period or Nominal Muster Roll to which the entries relate.	Charges.				Total.	———		———		Contract as per Voucher No.		Adjustments, as per Adjustment Book, Item No.			
	Up to date.	Last reported.	During the month. 2—3.			By the officer in charge.		By the Local Fund Engineer.			Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
				RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Increase to materials at site as per Part IV.																				
Total value of work done.																				
Total payments made and stock issued as per Part II.																				

N.B.—An inner sheet or half sheet may be added if required.

Part II.—Summary of Payments on account of Departmental Agency.

Extract from the Cash-book of the officer in charge of entries relating to this work.

Extract from the Local Fund Engineer's Cash-book of entries relating to this work.

Date.	Voucher No.	Particulars.	Amount. Labor.	Amount. Materials.	Date.	Voucher No.	Particulars.	Amount. Labor.	Amount. Materials.
1	2	3	RS. A. P.	RS. A. P.	6	7	8	RS. A. P.	RS. A. P.
		(1) Arrears of previous months now paid:—					(3) Arrears of previous months now paid:—		
		Nominal Muster Roll, for ——— to ——— ₹88 .					Total (3) ..		
							(4) Transactions of the current month ..		
		Total (1) ..					Total (4) ..		
		(2) Transactions of the current month					Abstract.		
							(5) Cash paid by the officer in charge (1 + 2) ..		
							(6) Cash paid by Local Fund Engineer (3 + 4)		
							(7) Value of stock issued to the work (Part IV, column 5)		
							(8) Value of materials transferred from other works (Part IV)		
		Total (2) ..					(9) Deduct value of materials transferred to other works (Part IV)		
		Total by the officer in charge (1 + 2) ..					(10) Balance—Net charges on account of Departmental Agency.		
							Grand Total ..		

Part III.—Memorandum of Arrears due on account of Work done by Departmental Agency.

———	Amount due				*Detail of Arrears.*	RS. A. P.
	By officer in charge.		By Local Fund Engineer.		Total.	
	Labor.	Materials.	Labor.	Materials.		
1	2	3	4	5	6	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	Arrears of previous months not yet paid ..	
1.—Value of work done as per Part I, Columns 7 to 11 ..						
2.—Add arrears as per last month's work abstract, Part II					Arrears of the current month	
3.—Total						
4.—Deduct payments made as per Part II						
5.—Balance—Arrears at end of this month, as detailed in the margin					Total as per Line 5 ..	

Part IV.—Account of Receipts, Issues, and Balance of Materials.

Description of materials.	Balance.		Receipts.		Total.		Issues.				Balance.	
							To this work.		To other works.			
	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Purchased by the Local Fund Engineer												
Total ..												
Transferred from other works ..												
Grand Total, Value ..												

Deduct value of balance at end of last month .. ..

* In rease to materials at site .. ..

* Write increase or decrease as the case may be.

Dated _____ 188 .

Local Fund Engineer.

L. F. P. W. Form No. 21-*a*.

Work Abstract for

Name of Work. District.

Quantity.				Amount.						
				Charges.						
					During the month.					
Sub-head.†	Up to previous month.	During current month.	Total up to date.	Up to previous month.	By overseer.	By Local Fund Engineer.	Total.	Total up to date.	Rate.	Remarks.
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

Total as above to be entered in the schedule of expenditure.

Disburser.

Remarks by Local Fund Engineer.

Local Fund Engineer.

† The sub-heads here provided for are those which will be reported to the Engineer.

Days.	Total No.	Description of labor and materials.	Rate.	Amount.	Total.	Sub-head.	Head. (Labor and materials).
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							

Cash Account of Work.

Date.	Sub-head.	Particulars.	Payment.	Total as per Cash-book.

Disbursers.

Account of Materials.

Receipts.			Issues.		
Description of materials.	Quantity.	Rate.	Value.	Description of materials.	Quantity.	Rate.	Value.

Materials at Site.

Miles.	Metal.					Gravel.					Jelly.				
	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.

Reference to L. F. P. W. Rules.

Paras. 102, 103, 175, 181, 193, and Note 6 (3) under 204.

NOTES.

1. This form should be used in connection with ordinary repairs only.
2. On the opening page will be shown the progress and value of work done by sub-head.
3. The necessary distribution of labor and materials should be made in pages 2 and 3.
4. Particulars of disbursements should be recorded in the "Cash Account of Work" statement.
5. Receipts and Issues of Materials should be noted in the "Account of Materials" statement.
6. The statement of Materials at site being prepared milewar, Form No. 26 should be prepared for Original work and Special repairs alone.

Reference to L. F. P. W. Rules.

Paras. 181, 194 and Note 6 (5) under 204.

L. F. P. W. Form No. 22.

District.

Register of Works.

NOTES.

1. The Register of Works is the Local Fund Engineer's permanent and collective record of work done. The form has columns for quantity and cost of each head or sub-head of work done, and the last column gives the total cost. The first line shows in red ink the estimated work and outlay as per "Abstract of Estimate." Under this will be entered, month by month, from the work abstracts, the actual expenditure incurred during the month. The entries of quantity will be taken from the "Progress" recorded on the Work Abstract, and those of cost from the "Summary of Charges." This will include :—

I. Cash payments for the work, whether directly disbursed by the officer in charge, or by the Local Fund Engineer in payment for materials purchased for the work.

II. Adjustments, such as miscellaneous advances recovered by work. For instance, artizans may have been engaged at a distant station, and advances made to them before it was known to what particular work their wages would have to be debited. On the arrival of these men, and their distribution to specific works, the advance account would be relieved by the amount advanced being charged off to those works, or recovered from the men by short payments for their labor. Such recoveries will be brought through the Abstract Cash-book, and their amount shown in the Cash Account Current as a receipt under "Miscellaneous Advances" to counterbalance the corresponding charge Against the work, for which credit is taken as cash expenditure.

III. Issues of stock materials to the work. These will be charged at once against the work, whether they be paid for or not; the adjustment of payments for stock being dealt with in the Stock Accounts, and not in the Accounts of Works.

2. In the case of a work done entirely by one contractor, the entries will be from the Contract Certificate, Form No. 17.

3. In the case of Manufacture Accounts which must record not only work done, but outturn realised, the form should be divided into two portions, the first of which shows in the usual manner the work done, and the second the quantity and value of outturn. This value will be as nearly as possible the actual cost of the articles turned out

4. The Register of Works should contain a record of every original work or special repair including important renewals appertaining to maintenance, repairs of roads, showing the expenditure month by month compared with the

estimate. In the case of those estimated to cost Rs. 1,000 and under each, the register will show only—

(*a*) Total value of work done.
(*b*) Deduct arrears due.
(*c*) Total payments.

In cases in which the above limit is exceeded, the outlay should be recorded by sub-heads of estimate.

5. The Register will be supplied with an index which should be sub-divided under the Public Works heads of account and neatly kept for ready reference. The utmost punctuality should be observed in posting this register to date, *i.e.*, the posting of the Register should be complete when the monthly accounts are submitted.

6. In posting the Register, in the case of works the accounts of which are kept by sub-heads, the last six columns will, as a rule, be reserved to show :—

(1) Contingencies.
(2) Materials at Site.
(3) Advances.
(4) Total Charges.
(5) Deduct Arrears Due.
(6) Total Payments.

Register of

Name of work : under authority of Estimate

—	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Estimate No. of 188 ..										
Rate ..										
Expenditure of previous year brought forward (if any).										
April 188 ..										
Total ..										
* May 188 ..										
Total ..										
* June 188 ..										
Total ..										
* July 188 ..										
Total ..										
* August 188 ..										
Total ..										
* September 188 ..										
Total ..										
* October 188 ..										
Total ..										
* November 188 ..										
Total ..										
* December 188 ..										
Total ..										
* January 188 ..										
Total ..										
* February 188 ..										
Total ..										
* March 188 ..										
Total ..										
* Supplemental 188 ..										
Total ..										

* These lines are for entries of rates.

†Items estimated to cost Rs. 200 and under each have not to be accounted for by sub-heads; only the quantities executed should be shown against the respective sub-heads, the cost being exhibited in one lump sum for all the sub-heads.

Note.—When the work is completed a double red-ink line should be ruled below the final entries and a note made in red ink, thus :

"Work completed on the ——— 188 ."

"Completion Report submitted to the President with letter No. dated 188 ."

Accountant. *Local Fund Engineer.*

Works.

Circle.

No. Rs. Grant for the year Rs.

Lumped sub-heads costing Rs. 200 and under, each.†						Total value of work done.		Deduct arrears due.		Total of monthly charges.
Earthwork.		Metalling.		Total.						
Quantity	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
12	13	14	15	16	17	18	19	20	21	22
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.

Reference to L.F.P.W. Rules.
Paras. 198, 199 and 237 (f).

NOTES.

This form will be used only in the case of original works and special repairs, including important renewals appertaining to maintenance repairs of roads, costing over Rs. 1,000 each.

2. The work voucher is prepared from the register of works, and shows the outlay on each sub-head of a work, of which the total is shown in the schedule.

3. The work voucher for tools and plant will be on the same form as that for works, but the expenditure will be shown by sub-heads (of the different classes of articles) in every case, whatever may be the amount of the estimate or of the sub-head. The information is necessary, first, to see that the same articles as estimated for have been purchased or manufactured, and, secondly, as a means of checking the half-yearly return of tools and plant.

4. On receipt of the sanctioned abstract of estimate (rule 61) for a work costing over Rs. 1,000 and the execution of which is likely to extend over a period of more than six months, Local Fund Engineers should arrange to have work vouchers printed for use in their respective districts.

5. Part II is a list of vouchers submitted in support of the charges under the heads "Contract," "Departmental agency and piece-work." The total of each head should be separately brought out. The reason for the non-submission of any voucher should be explained in the column of remarks.

L.F.P.W. Form No. 23.

District.

Month.

Schedule No.

Work Voucher No.

Nature of work.

Authority.

Amount of estimate.

Part I. Comparison of Expenditure to date with Sanctioned Estimate.

Sub-head of work.	As per estimate.				As executed.				Remarks and reference to statement of deviations explanatory of excesses, &c.
	Quantity.	Rate.	Per.	Cost.	Quantity.	Rate of actual cost.	Cost		
							Up to date.	During the month.	
1	2	3	4	5	6	7	8	9	10
		Rs. A. P.		Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Contingencies									
Materials at site									
Advances to work-people.									
Total of estimate and value of work done ..									
Deduct arrears due									
Total outlay to date									
Deduct outlay to end of last year									
Total outlay of current year ..									

Accountant. *Local Fund Engineer.*

Dated

Part II.—List of Vouchers supporting the charges of the month.

No.	Particulars.	Amount.	Remarks.
		Rs. A. P.	
	Contract vouchers		
	Departmental agency vouchers		
	Piece-work vouchers		
	Total payments ..		
	Charges per stock (if any)		
	Total ..		
	Add or deduct refunds		
	Net charges of the month ..		

Note.—The vouchers relating to this work should be tacked on to this work voucher in the order in which entered in the above list, and the reason for the non-submission of any voucher should be explained in the column of remarks.

Reference to L. F. P. W. Rules.
Paras. 198, 199 and 237 (f).

L.F.P.W. Form No. 23 (a).

NOTES.

All works and repairs (special and ordinary) costing Rs. 1,000 and under each on which there has been outlay during the month will be included in a single work voucher form No. 23 (a), and submitted to the President's office.

2. The vouchers appertaining to the charges shown in the work voucher will be detailed under the head "Distribution of the charges of the month," and will be tacked on to the work voucher in the order of the numbers.

District.

Month.

Work voucher No.

Schedule No.

Work voucher for works and repairs estimated to cost Rs. 1,000 and under, each.

Work Voucher for Works and Repairs estimated to cost Rs. 1,000 and under each to accompany the accounts for the month of 188 .

Name of work.	Item number in schedule.	Total value of work done.	Deduct arrears due.	Total charges up to date.	Charges of month.*	Distribution of charges of the month.						Remarks.
						Contract.		Piece-work.		Departmental agency.		
						Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. A. P.	Rs. P. P.	Rs. A. P.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	

* The figures in this column should correspond with those of column 6 of the schedule of expenditure.

Note.—Refunds debited or credited to a work should be shown in a separate line under the ordinary charges to the work.

Station

Dated 188 .

Accountant. *Local Fund Engineer.*

Reference to L. F. P. W. Rules.

Paras. 198, 199 and 237 (*f*).

L.F.P.W. Form No. 23 (*b*).

NOTES.

This form should be used only in the case of ordinary repairs other than important renewals, costing more than Rs. 1,000 each. It will be prepared from work abstract form No. 21 (*a*).

2. Part II is a list of vouchers submitted in support of the charges under the heads "Contract," "Departmental agency and piece-work." The total under each should be separately brought out. The reason for the non-submission of any voucher should be explained in the column of remarks.

District.

Month.

Schedule No.

Work Voucher No.

Name of work

Authority.

Amount of estimate.

Part I.—Comparison of Expenditure to date with Sanctioned Estimate.

Sub-head.	As executed. Quantity.	Rate.	Cost Up to date.	Cost During the month.	Remarks.
1	2	3	4	5	6
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Contingencies					
Materials at site					
Advances to work-people					
Total of estimate and value of work done					
Deduct arrears due					
Total outlay to date					
Deduct outlay to end of last year					
Total outlay of current year ..					

Accountant. *Local Fund Engineer.*

Dated

Part II.—List of Vouchers supporting the charges of the month.

No.	Particulars.	Amount.	Remarks.
		Rs. A. P.	
	Contract vouchers		
	Departmental agency vouchers		
	Piece-work vouchers		
	Total payments ..		
	Charges for stock (if any)		
	Total ..		
	Add or deduct refunds		
	Net charges of the month ..		

Note.—The vouchers relating to this work should be tacked on to this work voucher in the order in which entered in the above list, and the reason for the non-submission of any voucher should be explained in the column of remarks.

Reference to L.F.P.W. Rules.

Paras. 178 and 181.

L.F.P.W. Form No. 24.

NOTES.

The road metal rate rook is the standard whereby to check the purchases of metal. It will be altered from time to time as old quarries are exhausted, new ones opened, or as other circumstances affect the rates.

District.

Road Metal Rate Book.

Road Metal Rate Book.

Rate Table showing lowest rates at which metal can be supplied to the road-side throughout the district.

Miles.	Quarry from which dug.	Distance carried. Miles.	Distance carried. Furlongs.	Rate for carrying per mile.	Rate per 100 cubic feet. Digging and stacking at road-side.	Rate per 100 cubic feet. Carriage.	Rate per 100 cubic feet. Total.	Remarks.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Reference to L.F.P.W. Rules.

Para. 177.

L.F.P.W. Form No. 25.

NOTES.

Purchases of road metal should be detailed in this form before being brought into the regular contract or purchase accounts, unless in cases where it is supplied by lump contract.

Note.—The term "metal" as used in this and other forms should be understood to include "gravel," "jelly" and the like.

2. This form gives the mileage account of road metal collected. The entries are abstracted, and the cash account given in the contract certificate form No. 17. If in any case the metal is collected by departmental labor, which, however, is a course to be avoided, the entry in the column "Name of contractor" will be "Departmental labor" In such a case a separate work abstract of the departmental labor would be required.

District.

Statement of road metal supplied during the month of 188 .

L.F.P.W. Form No. 26.

Statement of Road Metal supplied during the month of 188.

Miles.	Contractor.	Quarry from which dug.	Distance. Miles.	Distance. Furlongs.	Rate for carriage per mile.	Cost per 100 cubic feet. Digging and stacking at road-side.	Cost per 100 cubic feet. Carriage.	Cost per 100 cubic feet. Total.	Quantities in cubic feet.	Value.	Remarks.
					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	

Compared with work voucher and bills.

Local Fund Engineer. *Subordinate in charge.*

Dated

Accountant.

Reference to L.F.P.W. Rules. L.F.P.W. Form No. 26.

Para. 178.

NOTES.

This return is in the same form as the statement of receipts, issues and balance of tools and plant (L.F.P.W. form No. 35), and is kept as a record of the disposal, mile by mile, of metal collected for consolidation. This form will not be required in cases where both the supply and laying down of the metal are arranged for by contract. It need not be prepared for annual maintenance works for which "Materials at site" statement in form No. 21 (*a*) will furnish the required information.

2. In dealing with road metal, it is absolutely essential to keep the account separately for each mile. The metal should not be transported from one place to another, but must be used on the spot where it is originally deposited; and when metal is being collected on estimate, it is essential for proper check that the mile in which the metal is being collected should be specified, otherwise it is impossible to say whether the metal is being provided within the rate allowed by the estimate.

3. Local Fund Public Works expenditure falling chiefly under communications is mainly incurred on the purchase of metal; too much care therefore cannot be given to the subject, and the metal accounts should be dealt with in a very precise and methodical way, the expenditure being so large. A very large part of the business of a Local Fund Engineer consists of *buying and laying down metal*, and his attention may therefore be properly very much directed to watching and recording the results of those two operations.

District.

Statement of receipts, issues, and balance of road metal during the month of

 L. F. P. W. Form No. 27.

Statement of receipts and issues of Road Metal during the month of 188 .

—	Balance at road-side on 188 . Quantity.	Balance at road-side on 188 . Value.	Received during the month. Quantity.	Received during the month. Value.	Total. Quantity.	Total. Value.	Expenditure during the month. Quantity.	Expenditure during the month. Value.	Balance at road-side on 188 . Quantity.	Balance at road-side on 188 . Value.	Remarks.
		RS.		RS.		RS.		RS.		RS.	

Accountant. *Local Fund Engineer.*

Dated

Reference to L.F.P.W. Rules.

Para. 71.

L.F.P.W. Form No. 27.

District.
Name of officer.

Note Book.
No.
Commenced

RULES.

This book is to be kept by every member of the Engineering establishment, and to contain the original rough memoranda on which the entries in his accounts are made, showing the gangs of laborers counted and the check measurements taken of works and of materials received, with any other information calculated to assist in preparing the accounts and verifying the entries made in them.

2. Bad work or materials, or undue delay on the part of the contractor in carrying out work ordered by competent authority, must be noticed at once in the note books of the person in immediate charge of the work; and the note books of all officers shall show the dates of inspection of all contract work with a report on the quality of the work, and the manner in which the contract generally is being carried out.

3. Also will be entered daily any particulars with reference to the works in progress which may call for remark, such as the nature of the soil in which foundations are about to be commenced, the quality of materials delivered on the site of a work, or of the workmanship in a building.

4. In these books remarks may also be made regarding the qualifications of subordinates, artificers and others employed on the works, the satisfactory or unsatisfactory operations of contractors, and, in fact, anything relating to the works in progress, which should be brought to the notice of superior authority either as being of general professional interest or as requiring immediate notice or orders.

5. The dates of all inspections, with a list of the works, or a memorandum of the accounts inspected, with details on various points considered worthy of remark, should be given in the note books of Local Fund Engineers and Assistant Engineers.

6. These books are to be considered as official records, and are to be produced whenever required by superior authority.

7. No intermediate page on any account should be torn out, or entry erased or effaced so as to be illegible; a truthful record, rather than a neatly-kept book, is desired.

8. The book should always be carried with the officer when on duty, and the date of every entry should be noted.

9. This book, when filled, is to be filed in the Local Fund Engineer's office.

Note.—This book should be maintained in the size most convenient for use.

Reference to L.F.P.W. Rules.

L.F.P.W. Form No. 28.

Paras. 104 and 105.

NOTES.

The measurement book is the basis of all accounts of quantities, whether of work done by daily labor, piece-work, or by contract, or of materials received or issued, and should be so kept that the transactions may be readily traceable into the accounts, every precaution being taken to guard against the fraudulent use of the same measurements more than once: this could be best arranged for by scoring through with the red ink the record of each measurement after it has been transcribed into bills, &c., the necessary references being made in both documents.

2. All measurements should be recorded in this book. The situation of the work must be clearly described so as to admit of easy identification, and check measurements should be written up and rendered complete by calculating out the quantities. When check measurements are taken by the Engineer, the executive subordinate being on the spot, he will append his initials to the entries in the subordinate's measurement book in token of his having examined the same.

3. The officer that takes the measurements should *himself* ink the entries the *same* day they are taken No erasures are allowed. If a mistake is made it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. Every such correction should be initialled.

4. For large works a separate measurement book may be specially set apart, or, if found convenient, even two or more books may be set apart for different classes of works.

5. The measurement books must be looked upon as important records; they should be carefully checked by the Local Fund Engineer to see that they are kept up as complete records of each kind of work done for which certificates have been granted. The eventual return of all books to the Engineer's office should be insisted on.

6. Whenever a Sub-divisional officer is required to submit his measurement book with his accounts to the Engineer's office, it will be necessary to provide a second book for his use.

District.

Name of office.

Measurement book.

7. Outside each measurement book should be noted the exact period to which it appertains, thus: "from 13th July to 18th December 1885;" the earlier date being that on which it was brought into use and the latter that on which it was completely filled in and returned to the Engineer's office.

8. This book should be maintained in the size most convenient for use.

Name of work.

Taluk.

Agency by which the work is executed.

Date of measurement.

Nature and situation of work.	No.	L.	B.	D.	Contents.

Reference to L.F.P.W. Rules.

L.F.P.W. Form No. 29.

Paras. 8 and 237 (*g*).

NOTES.

This form should be submitted to the President with the accounts of the month in which the work is reported to be completed.

2. The entries in the completion report must accord with the closing entries in the register of works and the last work voucher submitted to the President.

3. When there are materials remaining at site, after the completion of the works, clear proposals should be sent up as to their disposal.

4. When there are liabilities not discharged, full explanation of the reason should be given.

5. In the case of contribution works, proposals should be made as to the unexpended balance.

Completion reports need not be submitted for maintenance works. For such works it wil be sufficient if the Engineer certifies on the work voucher for March that the allotment was properly utilized.

Names of Engineers and subordinates by whom the work was supervised, giving the dates of their several incumbencies in connection therewith.

Names.	Period of incumbency.	
	From	To

District.

Completion Report No.

Name of work.

Amount of estimate, Rs.

Expenditure, Rs.

Difference, Rs.

Percentage of excess (if any).

Date of commencement.

Date of completion.

Forwarded to the President _____ for verification, as this office No. ——, dated _____

_____

Local Fund Engineer.

Completion Report for Works exceeding Rs. 500.

Name of work.
Main head of classification.
Sub-head.
Last work voucher submitted, No. for the month of 188 .

Sub-heads of estimate.	As estimated.			As executed.			Difference.*			Explanation of difference
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Total ..										

*Excesses to be entered in red ink.

I do hereby certify that, with the exceptions noted and explained above, this work has been fully executed to the extent of the estimate in a substantial and satisfactory manner as regards materials and workmanship, and that, excluding trifling deviations sanctioned in monthly deviation statements and those explained above, it corresponds in all respects with the sanctioned plan and estimate, and is suitable to the purposes for which it is intended.

Dated 188 .

Local Fund Engineer.

Reference to L.F.W. Rules. L.F.P.W. Form No. 29-a.

Paras. 8 and 237-(*h*).

NOTES. District.

1. See notes on Form No. 29, which apply to this Form also.

Completion Reports of original works and special repairs including important renewals appertaining to maintenance repairs of roads, costing Rs. 500 and under each, completed during the month of 188 .

Transmitted to the President as this office No. , dated

Local Fund Engineer.

Number.	Date of Commencement.	Date of Completion.	Name of work.	Amount of sanctioned estimate or requisition.	Total value of work done.	*Difference between estimate and work done, 5—6.	Names of Engineers and Subordinates by whom work was supervised. Names.	Incumbency. From	Incumbency. To	By whom last inspected.	Remarks and explanation of differences and proposals as to the disposal of materials at site.
1	2	3	4	5	6	7	8	9	10	11	12

N.B.—When there are liabilities not discharged, full explanations of the reason should be given in column 12.

*Excess to be in red ink.

Accountant.

Local Fund Engineer.

Reference to L. F. P. W. Rules,

Paras. 200 and 237 (*i*).

NOTES.

1. In drawing up the salary bill, care should be taken to see that in the case of every change in the bill, the necessary certificates and information are furnished, and authority, &c., quoted. The following are some of the chief points requiring attention :—

I.—In cases of first appointment—

1. Authority for entertainment.
2. Salary commences from the date of entering upon the actual duties of the situation, except in cases where it is otherwise ruled.

II.—In cases of promotion—

3. On transfer, higher rate of salary commences from date of assuming charge of new office. When not on transfer, it commences from the date of the order, or as may be specially notified.

III.—In cases of absence on leave—

4. Life-certificate or indemnity bond to refund over-payments.
5. Sanction for substitute, if any.
6. Date, forenoon or afternoon, on which leave was availed of.
7. Nature and extent of leave.
8. Pay not to be disbursed when salary is less than Rs. 200 to persons absent on privilege leave.

IV.—In cases of absence without leave—

9. Forfeiture of salary for period of absence.

V.—In cases of transfer—

10. Last pay certificate.
11. Date, forenoon or afternoon, of giving over and assuming charge.

VI.—General—

12. Authority for change in rate of pay, allowance, &c.
13. Undisbursed salaries should be refunded by short drawal in the following month's Pay Abstract. Such refunds should be carefully watched in the Audit office.

L. F. P. W. Form No..

District.

Month.

Salary Bill.

Detail Bill of Permanent Establishment of the

for the month of 188 .

Name of section and of incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each person.	Income-tax.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Total ..						

Deduct undisbursed pay refunded, as detailed on the reverse

Rs. Income-tax Rs. Rs. , and

recoveries as per No. ,

dated .. ..

Net sum required for payment .. ..

Rupees *

Received contents, certified that all salaries drawn in former bills with the exception of those detailed on the reverse (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, that their receipts have been taken in acquittance rolls filed in my office, with the receipt stamp duly cancelled for every payment in excess of Rs. 20.

Certified also, that all persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month.

(Signature) _____

Designation of head of office _____

Station }
Dated }

* In words.

Detail of Pay of Absentees refunded.

Section of establishment.	Name.	Period.	Amount.

Note.—When no member on an establishment in superior service has been absent on leave, or deputation, or under suspension, the following certificate should be signed. A *Nil* leave statement need not be sent in such cases :—

"Certified that no person in superior service on this establishment has been absent either on deputation or under suspension or with or without leave (except on casual leave), during the month of , and further, that all appointments and promotions, temporary or permanent, have been recorded in the service-books of the persons concerned under my initials."

_____

Head of Office.

Reference to L. F. P. W. Rules.

Para 9.

NOTES.

(1) Claims for travelling allowances and the journals in support of them should be submitted within the month following that to which they relate. District

L. F. P. W. Form No. 31.

(2) A subordinate who habitually and without due cause assigned, omits to despatch his journal in support of the claim for travelling allowance within the first five days of the month succeeding that for which the claim is made, should be reported to the President.

(3) Presidents should carefully scrutinise the journals of their Executive officers and subordinates, and disallow all claims to travelling allowance not fairly earned. From the knowledge they possess of the district under their charge and of the works in progress in the several divisions, Presidents are alone fully competent to judge of the necessity or otherwise of each halt, of the distances charged, and of the necessity for the allowance, &c., and the Government look to them, as the primary auditors of the travelling allowance bills of their subordinate officers, not to permit the provisions of the travelling allowance code to be taken undue advantage of (section 71-2 and 5).

(4) The Local Fund Engineer will carefully scrutinize the journals of his subordinates before their submission to the President.

(5) Inner sheets should be added whenever necessary.

Journal of the occupation and duties of

_____

_____

_____

_____

_____ for the month

of 188 .

(L. F. P. W. Form No. 31, Inner Sheet.)

Head-quarters.

Date.	Places visited.					
	From		To		Miles travelled each day.	
	Station.	Hour of departure A.	Station.	Hour of arrival A.	Not by Rail.	By Rail.
1	2		3		4	5

Number of days halted in each place.	Charges.					Date of last visit.	Objects of each journey, the duties performed, and results of inspection made each day. (*Note.*—To be entered in the briefest possible shape).
	Days.	Days for which actual expense is claimed for halts at head-quarters	Not by Rail.	By Rail.			
	At rupees.		Miles.	Class.			
			At annas.	Single.	Double.		
6	7	8	9	10	11	12	13
Total ..							

A.—The time need be entered only in the following cases :—

(1) When an officer charges for diurnal allowance under Exception 2, section 32, of the Civil Travelling Allowance Code.

(2) When an officer charges for daily allowance for two consecutive days. *Vide* note 1 to section 27 of the Civil Travelling Allowance Code.

(3) When railway journeys are performed and class fares preferred.

I certify that the above journeys were undertaken in the interests of the public service, that no charges have been made either as daily allowance or mileage for any journey by road, boat or river steamer not taking me to a point more than five miles from my head-quarters, that all the halts for which daily allowance has been drawn were made at a place more than five miles therefrom, and that the halting allowance claimed does not exceed the actual expenses incurred.

Examined and approved. Examined and approved.

President District

Local Fund Engineer, District. Assistant Engineer or Executive Subordinate.

Dated Dated Dated

Reference to L. F. P. W. Rules.

Paras. 200 and 237 (*i*).

L.F.P.W. Form No. 32.

NOTES.

(*N.B.*—The sections quoted below are those of the Civil Travelling Allowance Code, 2nd edition).

1. The following are some of the points which should be attended to in submitting claims for the different descriptions of allowances :—

I.—Daily allowances—

1. Inadmissible for two days, if total absence from head-quarters is less than twenty-four hours (section 27, note 1.)
2. Inadmissible when an officer resides for more than ten days at a place (section 30).
3. Inadmissible without Government sanction for the periods intervening between the date of entertainment of carriage, &c., and of the officer's own departure from head-quarters, or between the period of his own return to head-quarters and the return of his camp equipage (section 27-4).
4. Actual expenses (subject to daily allowance limit) inadmissible for halts at head-quarters in excess of ten days (section 27-1).

II.—Mileage—

5. Inadmissible for journeys under 20 miles in one day (Section 32, Exception 4).

III.—Transfers—

6. See section 39.

IV.—General—

7. No claims on account of travelling allowances should be preferred for any period for which salary has not been passed.
8. Certificates should be attached to bills in the following cases :—
   (1) For halts at head-quarters (section 27-1).
   (2) When a ministerial officer exchanges daily allowance for road mileage (Section 32, Exception 1).

District.

Bill for travelling allowance for the month of 188 .

Note.—Actual expenses only admissible as mileage (section 67).

(3) When actual expenses in excess of daily allowance or mileage is drawn (section 69).

2. The bill should be drawn up and submitted to the President, who will, after scrutiny with reference to journals of occupation, &c., countersign and return it to the Engineer for payment.

This form is intended to suit cases where travelling allowance is paid after the bill is countersigned by the Controlling Officer.

District of | Travelling allowance of | Month of 188 .

Name.	Designation.	Pay of appointment.	Date of journey.	Route. From	Route. To	Purpose of journey.	Distance travelled. By rail.	By road entitling to Mileage.	By road entitling to Daily allowance.	Days halted.	Rate of batta, rate of mileage.	Amount.	Remarks.
Total Rupees ..													

1. Contents Received :—Certified that I have taken pains to ascertain the length of the above-mentioned marches and have shown them accurately to the best of my knowledge and belief.

2. Certified that the amounts drawn on former bills have been disbursed to the officers therein named, and their receipts taken in the Acquittance Roll.

I do declare that to the best of my belief all journeys for which charges have been made in this bill were undertaken in the interests of the public service, and that the charges are strictly in accordance with the travelling allowance rules in regard to the following points :—

(1) That daily allowances charged in the bill are for halts not exceeding ten successive days at one place, made at a distance of more than 5 miles from head-quarters.

(2) That subordinates, other than ministerial, for whom mileage has been claimed, travelled not less than 20 miles a day.

(3). That members of the ministerial establishment, who have travelled more than 20 miles a day, for whom actual expenses not exceeding mileage has been claimed, have attached certificates in support of the same as required by the rules.

Station _____

Dated _____

Local Fund Enginner.

Accountant.

Countersigned.

President.

Memorandnm.

	Rs.	A.	P.
Allotment for 188			
Expenditure including this bill			
Balance available ...			

Reference to L. F. P. W. Rules.

Paras. 200 and 237 (k).

NOTES.

1 The following are the heads under which the contingent expenditure of a Local Fund Engineering establishment would ordinarily be classified :—

Heads.

1. Office rent.
2. Stationery.
3. Postage.
4. Telegrams.
5. Printing.
6. Binding.
7. Advertising.
8. Conveyance of Office records, &c.
9. Sundries.
10. Office furniture.

2. When the bill is not submitted at the close of the month to which it refers, the cause of delay should be explained.

3. The authority should be quoted when office rent is drawn.

4. The purchase of books and periodicals should be specially sanctioned.

5. Charges for telegrams require to be supported by receipts from Telegraph Department.

6. Printing charges require the sanction of the President.

7. *Bona fide* charges for conveying office furniture and tents from one office to another will be admitted when their removal has been sanctioned by the President.

8. Law charges should not be incurred without special sanction.

9. Charges for postage labels must be supported in every case by the receipt of the Treasury officer or stamp vendor as the case may be.

L. F. P. W. Form No. 33.

District.

Contingent bill for the month of 188 .

Local Boards.	Bill for contingent charges of ———	Month of 188 .
Numbers of Sub-vouchers.	Description of charge and number and date of authority (where special sanction is necessary).	Amount.
		RS. A. P.
	Total Rupees (in words) ..	..

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service be avoided. I have satisfied myself that all sums entered in this bill have been really paid. Vouchers for all sums above Rs. 10 are attached and as far as possible below this amount :—

Date ...
Name ... } of disbursing officer.
Office ...

Allotment of 188 . ... Rs.
Expenditure including this bill ... ,,

Balance available ... ... Rs.

Passed for Rs.

Received payment.

The 188 .

Name ...
Office ... } of countersigning officer.

Reference to L. F. P. W. Rules,

Paras. 164 and 181.

NOTES.

1. The daily transactions of tools and plant should be kept in this form, which, like the cash-book, should be written up day by day in the Local Fund Engineer's office, care being taken that there is proper authority, viz., a regularly authorized indent or order, for each transaction, which should be quoted in column 2 and regularly numbered and filed.

2. The entries against the line "Total for the month" furnish the figures for Local Fund Public Work Form No. 35, columns 4 and 6.

3. Only purchases or manufacture of tools and plant should be shown under "Receipts," while only those sold or lost should be shown under "Issues."

L. F. P. W. Form No. 34.

District.

Account of the Daily Receipts and Issue of Tools and Plant.

Receipts during the month of 188 .

Date.	No. of Indent or Order.	Source from which received.						
		Total for the month ..	..	..	..	..	..	
		Abstract of Receipts.						
		Total as above ..	..	..	..	..	..	

Issues during the month of 188 .

Date.	No. of Indent or Order.	Purposes for which issued.						
		Total for the month ..	..	..	..	..	..	
		Abstract of Issues.						
		Total as above ..	..	..	..	..	..	

Reference to L. F. P. W. Rules.

Paras. 164, 202 and 238 (2).

NOTES.

1. This return shows the variations in the balances of tools and plant during the month. Column 3, "Balance from last return," will be written up from the previous returns and compared with the balances shown in L.F.P.W. Form No. 36, and columns 4 and 6, for the "Receipts" and "Issues" during the month, will be posted from the total L.F.P.W. Form No. 34.

2. In support of the tools and plant made over to Overseers for use on works in their

L. F. P. W. Form No. 35.

District

Statement of Receipts, Issues, and Balance of Tools and Plant for the month of 188 .

respective charges, receipts should be obtained and secured in separate files. Subsidiary statements may, if found necessary, be maintained to exhibit the transactions with Overseers.

3. Whenever there are transactions, counterfoils of this statement should regularly be submitted with the monthly accounts.

Statement of Receipts, Issues and Balance of *for*

Description.	Unit.	Balance remaining in store as per last month's return.	Receipts during the month as per Abstract Form No. 34.	Total.	Issues during the month as per Abstract Form No. 34.	Balance remaining in store on 1st 188 .	Remarks.
1	2	3	4	5	6	7	8

188 .

Officer in Charge.

Local Fund Engineer.

Checked with previous returns and with L.F.P.W. Form No. 34 and posted into L.F.P.W. Form No. 36.

Local Fund Engineer's Accountant.

NOTE.—No articles but those of which there have been either receipts or issues during the month need be entered in this statement.

Reference to L. F. P. W. Rules.

Paras. 159, 164, 176 and 238.

NOTES.

1. This return is posted, as regards column 4, "Correct balance brought over," from column 20, "Balance as actually counted," of the last return, and as regards the Monthly Receipts and Issues from L.F.P.W. Form No. 35.

2. Column 20, "Balance as actually counted," will not be filled up unless the balances as shown in column 19 have been tested by actual count in each case. Differences between columns 19 and 20 should be clearly and fully explained in column 21, and the steps taken to adjust the difference should be stated in column 22

3. The daily transactions will be entered in L.F.P.W. Form No. 34, the monthly totals being worked out and entered regularly in L.F.P.W. Form No. 35, and thence into this return punctually at the close of each month. If this is done, the Local Fund Engineer will be in a position to know the state of the account of any particular article at any moment, and at the close of the half-year, there should be no cause for delay in submitting the return to the President for check.

4. The return is completed by filling in the "Details" of Receipts and Issues, the particulars of all articles entered in the columns "Receipts" and "Issues," and by signing the certificates at the end of the form, when the articles entered have been counted.

L. F. P. W. FORM No. 36.

District

Balance Return of Tools and Plant under charge of the

for the half-year ending

188 .

Class.	Item No.	Name of Article.	Correct balance brought over.	Receipts.						Total.	Issues.						Total.	Balance on 1st April.		Explanation of difference and remarks.	
				1880.			1881.				1880.			1881.							
				October.	November.	December.	January.	February.	March.		October.	November.	December.	January.	February.	March.		As per this return.	As usually counted.	By Storekeeper.	By Local Fund Engineer.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Detail of Receipts

Class.	Item No.	Name of Article.	Source of Receipts.	No.	Total.	Remarks.

Detail of Issues.

Class.	Item No.	Name of Article.	How disposed of.	No.	Total.	Remarks.

Certificate.

Certified that the figures entered in the column "As actually counted" represent the number of articles as actually counted by me on the

188 .

Signature of the Officer by whom the count was taken.

Note.—Reference should be made in the column for "Remarks" to the monthly accounts in which the articles appeared as purchased or sold, &c., so as to facilitate the comparison of the entries in the return with the entries in the monthly accounts.

Reference to L. F. P. W. Rules.
Paras. 131 to 133, 195 and 237(m).

NOTES.

See notes on form No. 9.

L. F. P. W. Form No. 37.

District

Month

Consolidated Treasury Receipts for payments into treasury (to accompany monthly accounts).

By whom brought.	On what account.	Amount. Rs. A. P.

Accountant,
Office of Local Fund Engineer.

CONSOLIDATED TREASURY RECEIPT.

Treasury.

Received from the Local Fund Engineer, District Rupees (*) †
only for the credit of Local Fund.

Rs.

188 .

In charge of Treasury.

Countersignature of Local Fund Engineer.

Accountant.

* In figures.

† In writing.

Reference to L. F. P. W. Rules.
Paras. 196 and 237(n).

NOTES.

1. The entries in this account would ordinarily relate to the following :—
   (*a*) Advances to work-people, or for collecting labor when such items cannot be charged off to specific works.
   (*b*) Advances to members of the Local Fund Engineering establishment.
   (*c*) Retrenchments and errors in account, comprising payments of salaries, &c., not supported by bills, payments held in suspense for want of complete information, losses of cash, and other items placed under this head under special orders.

2. Payments under (*a*) and (*b*) can be made only on the special orders of the President. Items under (*c*) would usually indicate some irregularity, and the steps taken to remedy such should be fully explained.

3. Items remaining unadjusted for more than three months should be specially noticed in the result statements and through them brought forward in the statement of objectionable items needing the sanction of Government (Form 41).

4. The practice of debiting to "Miscellaneous advances" charges incurred on account of specific works, and on account of tools and plant, on the ground of the absence or insufficiency of estimate or appropriation or on any other ground, is strictly prohibited.

5. The entries in the schedule must in each case be in such full detail as to convey clearly the nature of the transaction.

L. F. P. W. Form No. 38.

District

Month

Schedule of Transactions, Adjustments and Balances under Miscellaneous Advances.

(To accompany the accounts for the above month)

Schedule of Transactions, Adjustments, and Balances under Miscellaneous Advances.

Item No.	Month from which transaction dates.	Authority.	Particulars.	Balance at debit of Miscellaneous advances at end of last month.	Transactions of the month.	
					Voucher No.	Debits to Miscellaneous advances. Amount.
1	2	3	4	5	6	7

Transactions of the month—*continued.*					Balance at end of month, *i.e.*, difference between columns 8 and 12.	How adjusted, or steps taken to effect adjustment.
Total of columns 5 and 7.	Credits to Miscellaneous advances.					
	Cash.	Work done.	Stock.	Total of 9, 10 and 11.		
8	9	10	11	12	13	14

Accountant. *Local Fund Engineer.*

Reference to L. F. P. W. Rules.

Paras. 116, 196 and 237(o).

L. F. P. W. Form No. 39.

NOTES.

(1) The Treasury certificate should be carefully compared with the Treasury pass book, and the total of "Uncashed cheques" and "Balance as per cash-book" with the corresponding entries relating to them in the cash book.

(2) The form should be attached to the Engineer's account current as submitted to the President.

District

Month

Treasury Balance Certificate (to accompany monthly accounts).

District. *Voucher No.* *of*

TREASURY BALANCE CERTIFICATE.

I hereby certify that the unpaid balance of letters of credit of Mr. Treasury, Local Fund Engineer, at the end of is Rupees (* .) † ,

Rs. *

Dated 188 .

In charge of Treasury.

* In figures. † In writing.

Memorandum of Uncashed Cheques.

No.	Date.	Amount.	No.	Date.	Amount.	No.	Date.	Amount.

Total, *uncashed cheques* ...

Add balance as per my cash-book ...

Balance as per Treasury certificate ...

Dated *Local Fund Engineer.*

N.B.—It should be stated below what steps have been taken with regard to cheques, if any, which have become invalid by expiry of three months without presentation.

Reference to L. F. P. W. Rules.

Para. 239.

L. F. P. W. Form No. 40.

District

Month

Result Statement.

Form 40—Result Statement.

Register of objections on the Accounts of the Local Fund Engineer in the *District* *for the month of* 188 .

Period of account.	Number of voucher or date of receipt.	Particulars of items and amounts.	Treasury officer's remarks.	Engineer's explanation.	Action taken.	Remarks.
1	2	3	4	5	6	7

Station

Dated 188 .

Treasury officer.

Reference to L. F. P. W. Rules.

Para. 240.

L. F. P. W. Form No. 41.

District

Month

NOTES.

(1) The half-yearly statements alluded to in rule 241, chapter VIII, may also be prepared in this form.

Statement of Objectionable Items needing sanction of Government.

Form 41.

Statement of Objectionable Items under Grant I for the month of 188 .

Item number.	Particulars.	Head of Account.	Comparison with estimate.			Comparison with allotment of the year.			Objection of Treasury officer.	Local Fund Engineer's reply.	Final remarks of the Treasury officer.	Accountant-General's remarks.	Orders of Government.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Station

Dated 188 .

Treasury officer.

Reference to L. F. P. W. Rules.
Para. 40.

L. F. P. W. Form No. 42.

District

Estimate Form—Wrapper or outer sheet.

Estimate for
Amount of estimate, Rs.
Detailed estimate, No. of 188 -8 .

Here enter name of work in full.

ESTIMATE NO. OF 188 -8 .

Main head.
Sub-head.
Name of work.
Amount of estimate.
To be carried out by

References.

Reference to L. F. P. W. Rules.
Paras. 40 and 47.

L. F. P. W. Form No. 43.

District

Estimate Form—Detail Measurements.

Detail of work.	Number.	Measurements in feet. L.	B.	D.	Area or contents.	Total quantity of each description of work.

Reference to L. F. P. W. Rules.
Para. 40

L. F. P. W. Form No. 44.

NOTES.

To be employed for all earth-work estimates when sectional measurements are used and when the quantities are not taken out direct.

District

Estimate Form—Calculation sheet of cross sectional areas and contents of earth-work.

(To accompany the detailed estimate No. of 188 -8 for *)

* Here enter the name and description of work in full.

Estimate Form—Calculation Sheet.

Number of Section.	Area of present Section.	Area of proposed Section.	Difference.	Mean Area.	Length.	Cubical Contents.	Remarks.

Station
Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40, 48, 49 and 61.

L. F. P. W. Form No. 45.

NOTES.

Abstracts of estimates should be prepared under such sub-heads as are to be separately shown in the accounts (register of works, work vouchers, &c.).

District

Estimate Form—Abstract.

(To accompany the detailed estimate No. of 188 -8 for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract.

Quantity.	Description of work.	Rate.	Per.	Amount.	Total.
		Rs.		Rs.	Rs.
				Grand total of estimate ..	..

Local Fund Engineer.

Note—1. Quantities are to be entered as so many units.
2. All rates are to be quoted in Rupees, Annas and Pies.
3. Annas and Pies are to be excluded from the abstract estimates, the cost of each item being brought to the nearest Rupee. Totals of estimates need not be brought to round numbers.

Reference to L. F. P. W. Rules.
Paras. 40 and 48.

L. F. P. W. Form No. 46.

District

Estimate Form—Abstract for grouping works of same description.

(To accompany the detailed estimate, No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract for grouping works of same description.

No. of inlets.	Mile.	Earth-work at per 100 Cubic feet.		Stone revetment at		Gravel backing at		Blasting rock a		Contingencies.	Total.
		Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Amount.	Amount.
			Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Total No. of inlets ..											

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40.

L. F. P. W. Form No. 47.

NOTES.

To be employed where there are many parts or sub-divisions of a work.

District

Estimate Form—Abstract, general.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract, general.

Description of work.	Rates.		Main building.		Office.		Cook-room.		Stable.		Privy.						Total.	
	Unit.	Amount.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.

Note—1. All rates are to be given in Rupees, Annas and Pies.

2. Quantities are to be entered as so many units ; thus the unit for brick-work being 100 cubic feet, 9,250 cubic feet of brick-work would be entered as 9 ·5 units.

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Para. 40.

L. F. P. W. Form No. 48.

District

Estimate Form—Abstract, classified.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract, classified.

Sub-head.	Names of works.	Amount of estimate for individual work.	Total of sub-heads.	Total of each main head.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40 and 67.

L. F. P. W. Form No. 49.

District

Estimate Form—Comparative Statement of Differences.

(To accompany the revised estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Comparative Statement of Differences.

Description of work.	Original Estimate.			Revised Estimate.			More.	Less.	Explanation of Differences.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Para. 40.

L. F. P. W. Form No. 50.

District

Estimate Form—Abstract for Periodical Repairs.

(To accompany the detailed estimate No. of 188 -8 . for *)

* Here enter the name and description of work in full.

Estimate Form—Abstract for Periodical Repairs.

Description of work.	*	*	*	*	*	*	*	*	Petty Establishments.							
									Carpenter's work.	Mason's work.	Grammies work.					
Total ..																
Rate.																
Cost. Rs.																

* Here enter the items of work (such as external whitewashing, plastering, terrace roofing, &c.,) in each building to be repaired during the year.

I do hereby certify that the quantities shown against each work in the General Abstract Estimate is made up correctly from the figures recorded in my Measurement Book for periodical repairs on the day of 188. at station.

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Paras. 40 and 60.

L. F. P. W. Form No. 51.

District

Estimate Form—Collection and Consolidation of Road Metal.

Estimate Form—Collection and Consolidation of Road Metal.

1	2	3	4				5
			Details of quarries.				
Number of mile.	Thickness of metal on road.	When metalling was made or last renewed.	Names.	Description of metal obtained.	Depth of metal below surface.	Thickness of strata.	Distance to which metal has to be carried.

6						7			8	9	10
Detail of rates per 100 cubic feet.						Renewal.					
Cost of digging metal at quarry.	Cost of carriage.	Cost of stacking at road side.	Total cost of collection.	Spreading and consolidation of metal.	Total cost of collection and spreading and consolidation of metal.	Length.	Breadth.	Thickness.	Total cubic feet of metal required.	Total cost.	Remarks.
Average ..						Total ..					

Station

Dated 188 .

Local Fund Engineer.

Reference to L. F. P. W. Rules.
Para. 78.

L. F. P. W. Form No. 52.

District

Tender for a schedule contract where each class of work only is separately tendered for.

Note.—The names, addresses, and descriptions of any two persons proposed as securities should be given in their own hand-writing in the form printed below. Should it be proposed to give any other kind of security allowed by the conditions, the particulars must be entered in the fourth column.

Name.	Address.	Occupation or Profession.	

Tender for a Schedule Contract where each class of work only is separately tendered for.

(I) the undersigned do hereby tender to execute and supply such services, works, and stores as are enumerated and described in the annexed specifications and schedules signed by and dated at the undermentioned percentages on the prices affixed to each item, viz. :—

Class of Work.	Percentage on the Prices in each Schedule		
	Under.	At.	Above.

And should this tender be accepted by , I do hereby agree and bind (myself) to abide by, and fulfil, all the terms and conditions annexed to the said schedules

Date

Witness

Address

Name of Party tendering.

Address.

Reference to L. F. P. W. Rules.
Para. 78.

L. F. P. W. Form No. 53.

Tender for a Schedule Contract where each item is separately tendered for.

Note.—The names, addresses and descriptions of any two persons proposed as securities should be entered in the form printed below in their own hand-writing.

Name.	Address.	Occupation or Profession.	*

* Should it be proposed to give any other kind of security allowed by the condition, the particulars must be entered in the fourth column.

Tender for a Schedule Contract where each item is separately tendered for.

(1) the undersigned do hereby tender to execute and supply such services, works, and stores as are enumerated and described in the specification signed by and dated at the undermentioned rates for each item in the annexed schedules.

Class and Detail of Works.	Unit of Calculation.	Rate.		
		Rs.	A.	P.

And should this tender be accepted by do hereby agree and bind to abide by, and fulfil, all the terms and conditions annexed to the said schedule.

Date

Witness

Name of the party tendering.

Address

ACCOUNT AND AUDIT RULES (CIVIL).

LOCAL FUND ACT V OF 1884.

I.—GENERAL PRINCIPLES AND PROCEDURE.

Local Fund moneys.

All transactions to which a Local Fund officer, or Government officer appointed for the purposes of Local Funds, in his official capacity is a party, must, without any reservation, be brought to account; and all moneys received by such officers must be lodged in the Government treasury, to be credited to the proper head of account and form part of the Local Fund balance. As regards funds under the control of Panchayats, however, it is optional with the Taluk or District Board having control over such Panchayats, either to lodge the money at the nearest taluk treasury or to secure it otherwise.

Receipts.

2. The procedure in regard to receipts is identical with that in force for Government funds, and need not be described. As regards house-rates and other sources of revenue under the control of Panchayats, the Taluk or District Board having control over such Panchayats will prescribe, according to local circumstances, the mode of collection and the accounts, &c., to be kept in connection therewith.

Payments.

3. All orders or cheques upon the funds of Local Boards or Panchayats must be signed by the President concerned, or, in his absence, by any person authorized by him in that behalf. The funds of Panchayats will be drawn upon only by orders signed by the Chairman concerned.

Cheque books.

4. Cheque forms intended for the use of Local Fund officers authorized to draw on treasuries by cheque should be bound in books with counterfoils. Each book should bear a number (which should be repeated upon each cheque contained in it) together with a consecutive number; and the drawing officer should notify to the treasury upon which he draws the number of the cheque book which he from time to time brings into use. No advice of the issue of a cheque need be sent to the treasury.

5. The rules relating to the Public Works department, contained in Chapter 23 of the Civil Account Code (Nos. 1 to 11), are generally applicable to Local Fund Public Works drawing officers.

Monthly accounts.

6. The accounts of Local Boards will be kept by Treasury officers, who will prepare separate monthly accounts for each Local Board, in addition to compiling a consolidated account of the receipts and charges of all the Local Boards in the district.

Audit of accounts.

7. All expenditure will be audited locally by the Treasury officer except when it is incurred by officers of the Public Works department, in which case the audit will be conducted by the Examiner of Public Works Accounts, the results being communicated to the Local Boards through the Accountant-General.

II.—TREASURY PROCEDURE.

Treasury officers' responsibilities.

1. The Treasury officer is responsible for seeing that all sums paid into the treasury to the credit of a Local Board or Panchayat are duly brought to account, and that no payment is made otherwise than on a duly signed cheque or bill (see rule 3 of preceding chapter).

Local Fund account.

2. An account in Form No. I of the receipts and charges of each Local Board will be prepared in the treasury and will be forwarded, in duplicate, after audit, to the President of the District Board in whose office it is due, on the 10th of the month following that to which it relates. The President will forward one copy of the account to the Taluk Board concerned.

A consolidated account of the receipts and expenditure of all the Local Boards of the district will also be prepared in Form No. II and submitted, in triplicate, by the 10th of the month to the President of the District Board, who will, after necessary examination of these accounts, transmit two copies countersigned by himself to the Accountant-General, not later than the 12th of the month, the other copy being retained in his office for reference.

NOTE.—Accounts statements, &c., prepared by the Treasury Deputy Collector will be signed by the Collector, unless absent from head-quarters, and he will be responsible for their correctness. In the absence of the Collector, they will be signed by the Treasury Deputy Collector *for* Collector.

List of payments.

3. To enable the Local Board to satisfy itself as to the nature of the expenditure shown in Account No. I and the correctness of the accounts as a whole, a list of payments in Form No. I-A will be prepared by the Treasury officer monthly and forwarded with the account to the President of the District Board for transmission to the Board concerned.

NOTE.—With the aid of this list it will be competent to the Local Boards to check every charge in their accounts as no bill can be paid in the treasury without the authority of the President of the Board concerned.

Check of accounts.

4. The account, when received from the Treasury officer through the President of the District Board, will be checked in the Local Board's office with reference to the list of payments above prescribed.

Vouchers.

5. In lieu of issuing cheques, orders for payment at a treasury may be endorsed on the bills or other documents presented to the respective Presidents for payment. Funds will be drawn in a similar manner by Panchayats, the bills and orders of payment being signed in all cases by the Chairman of the Panchayat concerned. The above bills or vouchers including those of Panchayats will be sent to the Huzur treasury as vouchers for the payments.

Record of vouchers.

6. The vouchers will ordinarily be recorded in the treasury, but Local Boards' offices will be at liberty to call for any voucher which they may desire to have for reference or other purpose.

III.—AUDIT.

Procedure.

1. The audit of the Local Fund Accounts of each district will be performed by the Treasury officer by means of the special establishment placed at his disposal for the purpose.

2. Taluk vouchers will be handed over to the Audit Clerk as soon as received from the taluks, and the District Board's vouchers immediately after payment; and he will proceed to audit them under the following rules.

General principles of audit.

3. The general principles of audit are as follows:—

(1) The charge must be borne out by the provisions of the Act itself or by some order by competent authority, general or special, passed consistently therewith, and it must have been provided for, either in the budget or by a separate order of allotment.
N.B.—A sanction for any charge, which has not been acted on for a year, must be held to have lapsed, unless it is specifically renewed.
(2) The expenditure must be such as is actually necessary and not greater than the occasion demands.
(3) Every charge must be supported by a voucher proving that the payment has as a fact been made, and that it has been made to the proper person, and that it has been so acknowledged and recorded that a second claim on the same account is impossible.
(4) The voucher must be in the prescribed form and otherwise in order. (See paragraph 9.)
(5) All vouchers must be arithmetically checked.

Presentation of claims.

4. Any person having a claim against Local Funds will present a voucher duly receipted, and, if necessary, bearing a one-anna receipt stamp, *i.e.*, when the amount exceeds Rs. (20) twenty.

Receipt stamps, in what cases required.

5. Municipalities to which contributions, &c., may be due, are required to stamp their receipts for sums in excess of Rs. 20. Stamps are required on receipts granted by one Local Board to another.

Personal claims.

6. A Local Fund officer drawing any pay or allowance exceeding Rs. 20 for himself on a separate bill, is required to stamp the receipt. If he draw it along with the pay, &c., of other persons on his establishment, he need not stamp the vouchers, but should attach a receipt stamp to the acknowledgment he is bound to give in the office Pay-book.

Refunds and repayments of deposits.

7. The receipt for a refund or repayment of deposit, if the amount exceed Rs. 20, requires a stamp.

8. The cheques of Local Fund Engineers, as also the receipts granted by the Presidents for amounts transferred from Provincial to Local Funds by adjustment, require a receipt stamp.

Form of voucher.

9. The following general instructions in regard to *vouchers* should be carefully borne in mind:—

(*a*) The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount should be "*Rupees..... only*" or "*Rupees ..... Annas .... and Pies ..*," the amount written filling up the whole space between "Rupees" and "only" or "Annas."
(*b*) All corrections or alterations in vouchers must be attested by the initials of the person signing the receipt, and in the orders of payment by the Treasury officer, or other officer who authorizes the payment.
(*c*) Charges against two major heads should not be included in one voucher, but exception will not be taken to a voucher on this ground unless either charge needs to be differently dealt with, such as by entry, for instance, in a different register.

Fac-simile stamps.

(*d*) No money may be paid on a voucher, or order signed with a *fac-simile* stamp.

Countersignature.

(*e*) Bills requiring previous countersignature will be returned for such countersignature.

Check of receipts.

10. The responsibility for seeing that Local Boards and Panchayats receive their dues must rest with the officers administering the different departments and with the President of the Board or the Chairman of the Panchayat as the case may be. The Auditing officer can do little beyond ensuring that an agreement is effected between the sums reported to have been collected and remitted to the treasury by the different officers charged with making collections on account of the Local Boards, and the sums shown in the treasury accounts as having been received from those officers. As far as regards rates, taxes and tolls, this agreement between the administrative accounts and those of the treasury is effected by the Collector, whose figures must be accepted as correct. As regards all other heads of receipts, the check may be effected at the option of the President either by communicating the treasury figures relating to each particular department, to the departmental officer responsible for making the collection, and requiring him to reconcile the figures, or by communicating to the Treasury officer the statements of receipts furnished to the President by the heads of the different departments, and requiring the Treasury officer to effect the agreement. The former course is found generally to be the preferable one.

It will be the duty of the Treasury officer to watch the receipts under every head, and to bring to the notice of the President any instance in which the receipts of a month or up to end of a month fall markedly below the proportionate receipts for the particular period as deduced from the budget.

11. Special recoveries, such, for instance, as "Contributions from mittahdars and villagers, &c.," will be watched by means of a register, to be kept by the Audit Clerk for the purpose, furnishing the following particulars. These particulars should be entered as soon as the information comes to hand:—

1. Item No.
2. Month of year to which the recovery relates.
3. Authority for recovery.
4. Particulars of recovery.
5. Amount.
6. Date of actual recovery.
7. Remarks.

12. The Audit Clerk will take particular care to see that the amount shown as "Payments into treasury" in the Local Fund Engineer's account current has been

final admission; the head will cover only items which are actual debts due by assignable individuals, recoverable either in cash or by deduction from personal allowances. Personal allowances of any kind paid before they are due are charged to the same head as when paid after they are due.

Suspense Account.

7. Under "Suspense Account" are provided two columns, *i.e.*, one for credits and one for debits:

(*a*) In the former will appear only sums shown for credit to a debt head, but imperfectly described. A service receipt, of which full particulars are not given, must be taken to credit of the minor head "Miscellaneous," under the revenue head to which it appears to belong. But such items must be most rare; nor does the fact that they have been so credited and included in the aggregate receipts of the month relieve the Treasury officer of the duty of ascertaining by correspondence what their real nature is, and of transferring them to credit of the proper head by debit to the one originally benefited;

(*b*) In the debit column will appear items of charge which for want of particulars the Treasury officer has not found it possible to classify.

Items adjusted but awaiting clearance.

8. The third head provides for those items to which technical objection is taken, unexplained receipts [see Rule 10 (*a*)], advances to Revenue officers for sanitary and other purposes not accounted for by detailed bills, and, in fact, all items which cannot be finally admitted in audit. Any item which appears in this column must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

1. If an item is supported by a voucher imperfect only, in that it requires and does not bear a stamp, it should be entered in the objection book and statement; but no amount need appear in the money column.

2. Amounts expended in excess of the budget allotments should not be entered in the money column.

3. The amount of bills on which the following technical objections are raised should not be entered in the money column, but only in the inner columns of the objection book:—

(*a*) Want of *nil* leave certificate.
(*b*) Want of increment certificate.
(*c*) Want of information as to the object of the journey.

Service payments for recovery.

9. In this column will appear all sums taken against service heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered, because some portion of it may have been overpaid. The payment must be accepted and must be recorded as a charge against the grant for which it was made; but at the same time it should be recorded as under objection.

Adjustment register.

10. As the objectionable items are adjusted in whole or in part—

Advances by credit to advances recoverable;
Suspense by credit or debit to that head;
Uncleared items, by being cleared;
Service payments for recovery, by recovery, or by removal of the objection; the adjustment will be posted in the Adjustment register (form 18), and also against the item concerned in the objection book.

The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted."

11. In the objection book in the columns of *Amount* under "Mode of adjustment" will be entered each successive fragment disposed of. Each entry in the Adjustment register must have its distinct answering entry in these columns.

1. In the case of objections against which no amounts are entered in the money columns of the objection book, no entries should be made in the Adjustment register.

12. If, in the case of items awaiting clearance, a real objection is afterwards found to exist (*e.g.*, recovery is ordered of part of the charge), only the part cleared will be entered, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when found is duly communicated to the officer concerned, though it is not the subject of a new entry in the objection book.

Recoveries in cash.

13. A recovery on account of an over-payment will be treated differently, according as it is made in cash or by short-payment on a voucher, and according as the recovery is made in the year of the over-payment or in a later year.

(*a*) If recovered in cash in the same year, it will be taken in the first instance to "Cash recoveries," particulars of the recovery being furnished in the statement of debt head items appended to the Local Fund treasury account, and will subsequently be removed by adjustment to the credit of the head concerned.

(*b*) If the recovery be made in cash in a later year, the amount will be credited directly to "Miscellaneous Receipts" of the corresponding revenue head, or (if there be no such corresponding revenue head) to "Miscellaneous."

Recoveries by short-payment.

14. (*a*) If the recovery be made in the same year by short-payment of an item chargeable to the same detailed head, no adjustment is necessary; the short payment and short charge on the later bill is a set-off against the excess payment and charge on the earlier.

(*b*) If the recovery be made in the same year by short-payment of an item not chargeable to the same detailed head, adjustment between the heads concerned must be proposed to the Accountant-General's office.

(*c*) If the recovery be made by short-payment on *any* voucher in a later year, the full amount must be charged against the grant, and the recovery carried to credit of miscellaneous receipts as above.

1. It will be remembered that "Cash recoveries" is only an adjusting head in the books, and that it is cleared, as fast as it is credited, by transfers to credit of other heads.

Closing of objection book.

15. After despatch of the objection statements, the money columns in the objection book should be totalled, the forward totals of past months should be added, the totals of adjustment should be made in the Adjustment register and entered in the objection book, and the balances be struck and carried forward to foot of the next page, whereon, in due course, will appear the entries of the next month.

1. The outstanding balance in each column of the objection book is to be carried forward from month to month and from year to year. Special attention should be given to this requirement by the audit clerk.

Watching and testing.

16. The objection books will be very closely scrutinized by the Inspector of Local Fund Accounts, and in order that that officer may be able the better to watch their maintenance, a monthly report on outstandings will be submitted to him by the Treasury officer for this purpose in form 19.

Abstract of objections.

17. An abstract in the above form should be attached to each objection book. The entries in the first column against the balance will be posted at the opening of the book, the others at the close of each month. The adjustments of each month should be distributed from the information in the Adjustment register and posted in their proper columns at the time of closing the book for the month.

APPENDIX.

Special Instructions for the audit of Expenditure under Grants II, III and IV, Local Boards Act (V of 1884).

General Principles and Rules.

1. All expenditure is incurred under the provisions of Madras Act V of 1884, and under the rules drawn up by Government in connection therewith; and any expenditure not falling within the scope of the provisions of the Act, either directly or indirectly, should be disallowed. In all cases of doubt reference should be made to the Inspector of Local Fund Accounts.

2. All bills will be signed by the chief officer in charge of the institution concerned, and countersigned * by the President or Vice-President of the Local Board under whose control the institution may be. If subordinate committee is appointed for the management of any institution the bills thereof will be signed by the President or two members of such committee. Bills for sanitary, medical, and miscellaneous charges, not appertaining to any particular institution or sub-committee, will be signed by the officer to whom the expenditure is confided.

3. If the amount of a bill is objected to, it must still be entered in the audit register, the cause of objection being clearly stated in the bill and at foot or in the remarks column of the audit register.

* Bills drawn by Presidents or Vice-Presidents do not need their countersignature.

Detailed Audit Rules.

4. The following are the special points to be noted by the auditor in connection with the audit of the several claims with which he will have to deal, arranged in the order of the heads of account :—

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT II.		
Inspection	Salaries of Inspecting Schoolmasters.	Billed for by the Deputy Inspector of Schools.
	Contingent charges of Schoolmasters.	Bill passed by the do. do.
	Travelling allowances of Schoolmasters.	Do. do. do. As falling in the third class of officers according to the Civil Travelling Allowance Code they are not entitled to more than a daily allowance of 2 annas for every 12½ rupees or fraction of 12½ rupees of their respective pay, or the maximum pay of their appointments subject to a minimum of 4 annas.
Training schools ..	Pay of training school establishment including pupils and miscellaneous charges.	Bill signed by Head Master and countersigned by the Deputy Inspector of Schools.
Secondary schools for boys and girls.	Pay of Schoolmasters and their establishment.	Bill drawn by the Head Master of the school concerned. No new school other than an elementary one shall be established by a Board without the sanction of Government.
	Contingent charges	Bill signed by the Head Master and countersigned by the Deputy Inspector.
Elementary schools ..	Pay of Schoolmasters and servants.	Bills will be prepared by the Inspecting Schoolmasters and the amounts disbursed to the schoolmasters at the office of the President, Taluk Board.
Grants-in-aid	Salary grants	Bill signed by the manager of the school concerned. The auditor will satisfy himself that the required certificates have been signed at foot by the manager.
	Results grants (whether to purely result schools or to combined system schools).	Bill signed by the manager of the school and the claim certified to by the Deputy Inspector of Schools concerned. See second point under salary grants. The claim is admissible only once a year, and grants are not admissible in the case of schools working above the third standard ; grants for the fourth and higher standards being payable from Provincial funds. The bills should be checked with the list of all schools eligible for results grants during the year, with a copy of which the audit clerk should be supplied.
Purchase of books ..	Cost of books purchased for supply of taluk depôt.	Bill submitted by supplier must be countersigned by President of District Board.
Commission on sale of books.	Commission earned by agency other than that of Local Boards employed in the sale of books.	Bill submitted by the persons concerned with Treasury officer's receipts for the sale-proceeds.
GRANT III.		
Medical, &c.		
Hospitals and dispensaries.	Pay of Hospital Assistants, Native doctors, midwives and servants.	A general establishment bill to be drawn by the Hospital Assistant or other Medical officer in charge of the institution concerned.
	Stipends of Medical pupils ..	Bill drawn by the Superintendent of the Medical school concerned.
	Expenses incurred in dieting patients and procuring petty necessaries for the institution concerned, such as soap, candles, and the like.	A contingent bill will be drawn for each institution by the Medical officer in charge and countersigned by the District Medical and Sanitary Officer.
	Travelling allowances to Medical subordinates.	*Vide* last point under Grant II, Inspection.
Zillah Surgeons' Local Fund establishment charges.	Local Fund establishment in the office of District and Sanitary Medical Officer as per paragraph 8 of G.O., F.D., No. 391, dated 22nd February 1883.	Bill signed by the District Medical and Sanitary Officer.
Supplies	Cost of medicines and supplies (such as flannel, lint, and the like) purchased locally.	
Medical practitioners ..	Charges of Hospital Assistants not attached to dispensaries, such as Itinerating Hospital Assistants and quinine distributors, &c.	Bills drawn by the President or Vice-President.
Midwives	Charges of midwives not attached to dispensaries.	
Cholera charges ..	Charges of a remedial nature involving employment of Medical practitioners, &c.	Bill drawn by the officer entrusted with the expenditure and countersigned by the President or Vice-President. Cholera medicines are supplied by Government gratis—*vide* G.O., 20th September 1880, No. 1200, Revenue, and Board's Proceedings, 2nd May 1884, No. 1502.

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT III—*cont.*		
Medical, &c.—cont.		
Vaccination	Pay of vaccine establishment including pay of the Deputy Inspector of Vaccination of the circle concerned.	Bill drawn by the Deputy Inspector concerned.
	Travelling allowance of vaccinators.	Bill drawn by the Deputy Inspector of Vaccination concerned.
	Office contingencies and travelling allowance of Deputy Inspector of Vaccination.	Bills must be countersigned by the District Medical and Sanitary Officer as regards travelling allowance—*vide* last point under Grant II, Inspection.
Vaccination	Extra rewards to vaccinators ..	Bills signed by the vaccinator concerned and charge supported by certificate from the Deputy Inspector as to his title to the reward concerned.
	Batta to mothers of vaccine-supplying children.	Bill drawn by the Deputy Inspector of Vaccination concerned and countersigned by the District Medical and Sanitary Officer.
	Rewards to do. do. ..	
Sanitation (Miscellaneous, petty establishments), markets.	Pay of market establishments ..	Bill signed by the President of District or Taluk Board.
	Contingent charges, such as the erection of stalls, &c.	Do. do. do. If drawn in advance to be accounted for in the same manner as advances for sanitary purposes.
Bungalows	Pay of bungalow servants	General bill drawn by President of the District or Taluk Board as the case may be.
Choultries	Establishment—Pay of fixed establishment in connection with the choultries of the circle.	General bill drawn by President of the District or Taluk Board as the case may be.
	Contingencies—Feeding charges and other expenses incurred by the manager of the chattram.	Feeding charges must be supported by a contingent bill in the ordinary form signed by the manager of the chattram and countersigned by the President of the Local Board concerned who should be in a position to ascertain that the expenditure charged for is actually incurred. The expenditure should be watched with reference to the figures in the budget and to the sanctioned rate of capitation allowance. Contributions should be supported by the receipts of the person or body to whom the contribution is made. Contingent expenses, other than feeding charges, should be billed for separately. The bill will be countersigned, like that for feeding charges, by the President of the Local Board.
Sanitation	Improvement of water-supply. The enlargement or improvement of village-sites. The scavengering of small towns and large villages. Sanitary arrangements at fairs and festivals.	Bills should be signed by the officer to whom the expenditure is entrusted and countersigned by the President concerned. The charge must rest upon a duly sanctioned estimate. (See paragraph 64 of the rules under the Act). No money should be drawn except for payment of expenses actually incurred or for payments to be immediately made. Whenever money is required for expenditure a bill should be drawn in a contingent abstract bill form, the total allotment, the amount already disbursed, if any, and the expenditure incurred under the bill being particularized in a foot-note. These bills should be accompanied by vouchers and should be sent by the tahsildar in support of the entries in his treasury account. After the work is completed, a bill for the whole work should be made and sent with the usual completion certificate—*vide* also G.O., No. 859, Local Fund, dated 24th July 1886.
Contributions	Contributions to Provincial, on account of (1) Medical College, (2) Vaccine Inspecting Agency, (3) Reserve Medical Staff, (4) Cutlers' establishment, (5) Recoveries on account of supplies of medicines and surgical apparatus from the Medical store depôt.	The amounts must not exceed the prescribed percentage on the receipts for the year as shown in the regular estimate. Any subsequent adjustment must be supported by an advice from the Accountant-General. Debits under these heads must be supported by corresponding credits in the general treasury account. Medicines, &c., should be obtained from the Medical store depôt, Madras, on indents duly countersigned by the District Medical and Sanitary Officer and subsequently passed by the Local Boards ; any country medicines may be purchased either in the local markets or from the Medical stores as per list furnished by the Surgeon-General. Medicines purchased from the local markets will be debited to "Local purchases of medicines, &c."
	Contributions to Municipalities, other Local Boards and private institutions.	Receipts from the body or manager of the institution to which the contribution is made. Receipt from a Municipality or private body must bear a stamp if the amount exceeds Rs. 20. Contributions, when once sanctioned by Government, may not be altered apart from fresh sanction.
Maintenance of lunatics.	Cost of maintaining lunatics in the nearest Lunatic Asylum (either Madras, Waltair or Calicut).	Bill drawn by the President and charge supported either by bill or advice from the Superintendent of the Lunatic Asylum concerned. Charges on account of lunatics found in Municipalities, when their place of residence cannot be ascertained, will be debited to Municipalities and the District Board of the district in which they may be situated in proportion to the respective income of the Municipal Commission and the District Boards. District Boards will defray all charges connected with the conveyance of lunatics other than criminal lunatics to the asylums, as well as those incurred for patients discharged after recovery and sent back to their houses. Charges on account of lunatics whose place of residence cannot be ascertained or who may have no permanent place of residence will be met by Government.

Head of account.	Nature of charge.	Points to be noted by auditor.
GRANT IV.		
Miscellaneous, Controlling Establishment at the Presidency.	Proportionate charge on account of Controlling establishments at the Presidency.	Entry in the account will be checked with the Accountant-General's advice.
Establishment in the Collector's office.	Pay of Collector's Local Fund Accounting and Audit establishment.	Bills drawn by the Treasury officer as head of the Collector's Accounting and Audit establishment.
Local Board's establishment.	Pay and travelling allowances of clerks in the Local Boards' offices.	Bills drawn by the Presidents of the respective Boards.
Contingencies	Contingent charges of the President's offices, such as carriage of records, postage, and purchase of stationery.	Do. do.
	Travelling allowances of non-official members.	Actual travelling expenses are allowed at the discretion of Local Boards. Travelling expenses will include the expense of bringing one servant if incurred and claimed.
	Law charges	To be sanctioned by Government unless distinctly provided for in the budget.
Superannuation, Retired, and Compassionate allowances.	Pensions debitable wholly or in part to Local funds.	If debitable *wholly* to Local funds, the charge will be supported by the pensioner's receipt attached to a bill drawn by the Treasury officer. If only *in part* so debitable, it will be supported by a separate intimation from the Treasury officer to the effect that the amount has been paid, the pensioner's receipt being attached to the general treasury account.
Refunds	Refunds of cess or other Revenue..	The original authority, duly receipted and stamped, if necessary, may be accepted as a voucher. The original entry of the receipt in the accounts should be quoted, and if this is not known to the officer ordering the refund, the information can be supplied by the Treasury officer. Must be passed without reference to budget provision, but all refunds of excess collections of more than two years' standing need the sanction of the Board of Revenue. Such sanction lapses if not acted on within one year after its receipt.
Interest	Interest on loans to Local Boards..	Entry in the account must be checked with advice from the Accountant-General as communicated to the Treasury officer.
DEBT ACCOUNTS.		
Advances recoverable ..	Only sums advanced under special orders and which are actually recoverable. (Advances to Revenue officers for sanitary works must not be taken to this head on the ground that further proceedings in audit are necessary for their final admission).	Entry must be supported by an acknowledgment from the officer to whom the advance is made. It must be seen that the amount was properly chargeable to this head as being actually recoverable. The amount will be entered under the proper head in the objection book, and its punctual recovery will be carefully seen to. The head will cover only items which are clearly debts due recoverable either in cash or by deduction from personal allowances.
Suspense Account * ..	Amounts which the Treasury officer or the auditor has not found it possible to take to any definite head of charge.	The amount must be removed with the least delay possible by means of an adjustment entry if it is found impossible to obtain the necessary information within the month. Debits under this head should be most rare.
Cash recoveries ..	Entries under this head will appear only in the way of adjustment.	The corresponding credit to which reference should be made must be traced.
Permanent advances ..	Advances made under the orders of Government to enable Local Fund officers to meet petty contingent charges which must be paid for at once.	Entry must be supported by acknowledgment of officer to whom the advance is made.
Capital account of loan to—	Repayments by instalment of loans under the Loans Act.	Must be borne out by Accountant-General's advice fixing the amount of the instalment, including interest, which will be separately charged under that head.
Cheques payable or Local Fund Public Works cheques.	Amount paid away in the encashment of cheques issued against the Local Fund Engineer's drawing account.	This head will be very closely watched, and it will be one of the auditor's special duties to draw the attention of the President without delay to abnormal differences between the progressive debit and credit under this head where indicating delay in the submission of the Local Fund Public Works accounts.
Investment in Government securities.	Generally Endowment fund balances invested.	Only the value of the securities to be debited to this head. Other incidental charges, such as commission, &c., to be charged to the service heads. Investments to be made only under orders of Government.

* The employment of this head is ordinarily forbidden. If it should be considered absolutely necessary to employ it, the fact of its having been employed, and the reasons for its being employed, will be specially reported to the Inspector of Local Fund Accounts.

FORM No. 1.

Taluk Board
District Board *Account of Receipts and Disbursements of the* *for the Month of* 188 .

Number and amount of voucher.	Heads of Account.	Current month. Amount of detailed entries.	Current month. Total of minor head.	1st April to date, months. Amount of detailed entries.	Amount of estimate or grant.	Taluk Board. Current.	Taluk Board. Progressive.	Panchayats. Current.	Panchayats. Progressive.	Panchayats. Amount of estimate or grant.	Remarks.
	Current.										
	Progressive.										

FORM No. 1-*a*.

Treasury on account of *Local Board*

List of Payments made at *during* 188 .

Date.	Number of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.	Remarks.

FORM No. 2.

Local Fund Consolidated Account of Receipts and Disbursements for 188 .

Heads of Account.	Current month. Amount of detailed entries.	Current month. Total of minor head.	1st April to date, months. Amount of detailed entries.	Amount of estimate or grant.	Taluk Board. Current.	Taluk Board. Progressive.	Amount of estimate or grant.	District Board. Current.	District Board. Progressive.	Amount of estimate or grant.	Panchayats. Current.	Panchayats. Progressive.	Amount of estimate or grant.	Remarks.
Current.														
Progressive.														

FORM No. 3.

[To be printed on light paper, royal size.]

Detailed Statement of the Establishment of the *as it stood on 1st April* 188 .

Orders creating post.			Date of incumbent's birth (as near as possible).	Name of incumbent.	Pay of post.		Pay of present incumbent.
	Present Incumbent. Date of				Minimum.	Maximum.	
	Appointment to present post.	Promotion to present pay.		Name of post.			

FORM No. 3-*a*.

Establishment.—Detailed Statement of New Names, Leave, &c.

New names of officers.	From what office and on what date transferred.	Names of officers who were in Form 3 of previous year, but are now omitted.	From what date cease to be borne on the establishment, and why.	Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. [NOTE.—In cases of suspension, state whether the suspension period will count towards pension. Pension Code, 99.]

FORM No. 4.

Statement of proposition for revision of establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.	Present scale.			Proposed scale.			Proposition.						Grounds of proposition.	Recommendations of the Local Board.
						Pay.			Pay.	Permanent.		Temporary.					
No.	Date.			No.	Designation.	Minimum.	No.	Designation.	Maximum.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.			
										Amount.	Amount.	Period.	Amount.	Period.	Amount.		

District Board.
Taluk

FORM No. 5—(Establishment Bill).

Detail Bill of Permanent Establishment of the *for the Month* *of* 188 .

Name of section and of incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each section.	Fund deductions.

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.

FORM No. 6.

Last Pay Certificate of *of the* *proceeding to* *to join the appointment of* *to officiate as* *on duty*

He has drawn pay as at the rate of Rs. per month, and acting allowance as at the rate of Rs. per month,

less the deductions shown below up to the noon of the he made over charge of the office of on the

No recoveries } are to be made from the pay of this officer.
The recoveries noted below }

DEDUCTIONS. RS. A. P.

DETAILS OF RECOVERIES.

Nature of recovery.

Amount, Rs.

How to be recovered .. { In one sum. / ——— instalments.

FORM No. 7—LEAVE STATEMENT.

Monthly Statement of Local Fund Servants drawing more than 10 rupees per mensem in the Office of the absent on Leave, on Deputation or under Suspension, during the Month of 188 .

NOTE.—Leave, &c., of Vaccinators whose pay is 10 rupees a month should be shown.

Name of absentee.	Pay of absentee (rate per mensem).			Leave granted.			
	Maximum.	Minimum.	Actual.	Kind.	Amount.	Date of beginning of leave.	Date of return (to be filled in when he returns).
1	2	3	4	5	6	7	8

Leave allowance.		Name of every person acting by reason of the absence.	Actual substantive pay of acting officer.	Acting allowance, rate per mensem.	Total of columns 9 and 13 for each absence.	Remarks.
Rate per mensem.	Amount for days of actual absence during current month.					
9	10	11	12	13	14	

Form No. 8.—ESTABLISHMENT AUDIT REGISTER.

Fixed Establishment of the *for the four years commencing April* 1, 1885.

Sanction.	Section.	Pay of section.			Amount and date of payments for the month of												Remarks.
		Maximum.	Minimum.	Actual of 1st April.	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March.	
	1885-86.																
	1886-87.																
	1887-88.																
	1888-89.																

Form No. 9.

Periodical Increment Certificate.

Certified that the officers named below have been the permanent incumbents of the appointments indicated, and that, after deducting periods of suspension for misconduct and absences on leave without allowances, they are allowed the sanctioned periodical increments from the date cited, for approved service.

Name of permanent incumbent.	Appointment.		Rate of increment.		Date of last increment.	Date of present increment.	Suspended for misconduct.		Leave without allowance.	
	Maximum.	Minimum.	Annual.	Biennial.			From	To	From	To

Form No. 10.

Register of Local Fund Officers lent on Foreign Service.

I. To whom lent ..

II. Name of officer lent .. ..

III. Official designation.

IV. Monthly rate of gross salary ..

V. Number and date of Government Order .. ..

VI. Rate of monthly contribution—

(*a*) Leave and pensionary allowances under section 9 (*a*), Civil Pension Code ..

VII. When lent ..

VIII. Where recovered.

Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	Remarks.
1885.		1886.		1887.		1888.		
April		April		April		April		
May		May		May		May		
June		June		June		June		
July		July		July		July		
Aug.		Aug.		Aug.		Aug.		
Sept.		Sept.		Sept.		Sept.		
Oct.		Oct.		Oct.		Oct.		
Nov.		Nov.		Nov.		Nov.		
Dec.		Dec.		Dec.		Dec.		
1886.		1887.		1888.		1889.		
Jan.		Jan.		Jan.		Jan.		
Feb.		Feb.		Feb.		Feb.		
March		March		March		March		
Total.		Total.		Total.		Total.		
Total due.		Total due.		Total due.		Total due.		

Form No. 11.

Travelling Allowance Register of and his Establishment Budget Grant Rs.

Date of payment.	Number of voucher.	Names of officers.	Date and object of journey.	Officers.		Establishment.			Total.	Admission.		Remarks.
				Mileage.	Daily allowance.	Batta.	Mileage.	Railway fare.		Date.	Initials.	

TRAVELLING ALLOWANCE BILL—(Form No. 11-*a*).

District of	Travelling allowance of Ministerial Officers of the											Month of 188 .
Head of Service chargeable.	Head-quarters Station _____											*Voucher No. of List of Payments for* 188 .
Name.	Designation.	Rate of salary.	Date of journey.	Route		Purpose of journey.	Distance travelled			Days halted.	Rate of batta, Rate of mileage.	Amount.	Remarks.
				From	To		By rail, 2nd or 3rd class.	By road entitling to					
								Mileage.	Daily allowance.				

Form No. 12.

Local Boards.	Bill for contingent charges of _____	*Month of* ——— 188 .
Head of Service.		*No. of voucher.* ———
Nos. of sub-vouchers.	Description of charge and date of authority (where special sanction is necessary).	Amount.

Form No. 12-*a*.

Permanent Advance.

(To be submitted on first office day after 31st March.)

I hereby acknowledge that the amount of Rupees _____

the permanent advance of this Office _____ is due from and has to be accounted for by me.

Station _____ Signature _____

Dated the April 188 . Designation.

Form No. 13.

Register of Contingent Charges of the Department of the District, 188 .

Date of payment.	To whom paid.	Sub-voucher or contingent bill.	Detailed Heads of Budget.															Unusual charges.		Total of each month's bill.	Date of admission with initials.	Remarks.
						Periodicals and Newspapers.	Hot-weather charges.	Postage stamps & bearing postage charges.	Telegrams.									Description.	Amount.			
Budget grant for each head.		No. of																				

Form No. 14.

Order sanctioning expenditure.				Note of Audit.				Remarks.
Issuing authority.	No.	Date.	Substance of order.	Amount sanctioned.	No. of voucher.	Month.	Amount.	Reference to objection, &c.
				Rs. A. P.			Rs. A. P.	

Form No. 15.

No. of voucher.	Date of payment.	To whom paid.	Description.	Amount paid.	Remarks.
				Rs. A. P.	

Form No. 16—Objection Statement.

(Condensed).

Objection Statement showing the result of the Audit and Examination of the List of Payments and of the Local Boards Account of _____ Treasury for _____ 188 .

[N.B.—This statement must be returned within a week of its receipt, or the cause of any delay in doing so explained by docket.]

Date of receipt or payment.	No. of voucher.	Nature of receipt or payment.	Amounts placed under				Service payments for recovery.	Nature of error or objection.	Orders or remarks.	Explanation.
			Advances recoverable.	Suspense.		Awaiting clearance.				
				Receipt.	Charge.					

FORM No. 16-*a*.—Objection Slip.

NATURE OF OBJECTIONS.

1. Last pay certificate.
2. Certificate of date and hour of making over charge at
3. Do. do. do. do. of taking charge at
4. Countersigned detailed bill.
5. Vouchers for
6. Copy of sanction of
7. Leave statement or certificate prescribed.
8. Receipt stamp.
9. Certificate of disbursing officer.
10. Certificate of countersigning officer.
11. Budget provision.

Details of Retrenchment.

No. _____

Objection Statement for

TREASURY OFFICE,

Dated 188 .

To

THE PRESIDENT

The voucher noted below objected to for want of No. (*vide* margin), and Rs. must be recovered from next like bill.

Drawer of the bill.

Nature of charge.

No. and date of voucher.

Amount of voucher.

(Signed)

Treasury Officer.

Copy forwarded for information to

who is requested to return this memo. with his explanation on the reverse if he has any to offer, or with the documents required.

President.

Officer's Explanation.

Final Orders.

Dated _____

President.

FORM No. 16-*a*.—Objection Slip.

NATURE OF OBJECTIONS.

1. Last pay certificate.
2. Certificate of date and hour of making over charge at
3. Do. do. do. do. of taking charge at
4. Countersigned detailed bill.
5. Vouchers for
6. Copy of sanction of
7. Leave statement or certificate prescribed.
8. Receipt stamp.
9. Certificate of disbursing officer.
10. Certificate of countersigning officer.
11. Budget provision.

Details of Retrenchment.

No. _____

Objection Statement for

TREASURY OFFICE,

Dated 188 .

To

THE PRESIDENT

The voucher noted below objected to for want of No. (*vide* margin), and Rs. must be recovered from next like bill.

Drawer of the bill.

Nature of charge.

No. and date of voucher.

Amount of voucher.

((Signed)

Treasury Officer.

Copy forwarded for information to

who is requested to return this memo. with his explanation on the reverse if he has any to offer, or with the documents required.

President.

Officer's Explanation.

Final Orders.

Dated _____

President.

FORM No. 17—Objection Book.

(Condensed form representing an open sheet of medium.)

Period of account.	No. of voucher or Date of receipt } under objection.	Nature of item.	Amount kept under: Advances recoverable.	Suspense: Receipts.	Suspense: Payments.	Items adjusted, but awaiting final clearance.		Service payments for recovery.	Head of service charged.	Contingent bills finally admitted on first audit.	Name of objection.	Mode of adjustment: Month in which admitted, if finally passed. — Months.	Mode of adjustment: Month in which admitted, if finally passed. — Amount of each portion admitted.	Mode of adjustment: If disallowed, the account in which item is credited, or the number of the voucher from which it is recovered. — Date of credit or number of voucher.	Mode of adjustment: If disallowed, the account in which item is credited, or the number of the voucher from which it is recovered. — Amount.

I certify that I have compared the entries of addition and deduction under Advances Recoverable and Suspense Account in this form with those in the Treasury Account and that they agree.

Treasury Officer.

FORM No. 18—Adjustment Register.

(Condensed form representing a medium page.)

Register of Adjustments.

Month of adjustment.	Number of voucher or date of recovery of recredit.	Original		Amount adjusted under					How adjusted.	Initials of Treasury Deputy Collector.
				Suspense.						
		Period of account	Number of voucher or date of receipt.	Advances recoverable.	(*vide* Credits.	Debits.	Items adjusted, but awaiting final clearance.	Cash recoveries of service payments.	*a.* Recovered in cash by Collector. *b.* Deducted from bill. *c.* By transfer entry No. *d.* Refunded to. *e.* Admitted on detailed bill. *f.* Admitted on stamped voucher. *g.* Admitted on completed voucher. *h.* Admitted on explanation in objection statement. *i.* Admitted, *vide* Collector's No. dated	

FORM No. 19—Abstract of Objections.

(Representing an open sheet of demy.)

Abstract of Objections of *District for the month of* 188 -8 .

Month of objection.	Amount objected to.	Adjusted in April.	Adjusted in May.										Adjusted in March.	Total adjusted.	Balance outstanding.

NOTE.—The details of this amount should be given here under the several Objection book heads "Items adjusted but awaiting clearance, &c.," an asterisk being inserted against the total in the last column.

PWC No. 5602

Govt. of {1887} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. 20.7.87 Encl.

G.O, &c., 29th June 1887,
Nos. 1231, 1232 L.

No 2055 W of 18th August 87

JUNE.

Local Fund Public Works Account and Audit Rules.

Issuing, with certain modifications, the draft — published in G.O., 4th November 1885, No. 986 L.F., and stating that the vernacular translations thereof need not be published in the District Gazettes.

PWC No 102

No 2055 W 0/1-8-

Recorded

/Sd/ J.O.H.

S. Eo

Et PW Accts.

PWC

1887 } Ma...

ND MUNICIPAL.

Issued

Recd. *Encl.*

G.O, &c., 29th June 1887,
Nos. 1231, 1232 L.

B.A. 2055 W 9 1-8-87

JUNE.

Local Fund Public Works Account and Audit Rules.

Issuing, with certain modifications, the draft — published in G.O., 4th November 1885, No. 986 L.F., and stating that the vernacular translations thereof need not be published in the District Gazettes.

duly credited in the treasury Local Fund account under the heads shown in the Consolidated Treasury Receipt sent by the Engineer in support of the debit in his account under "Payments into treasury." The cause of any difference between Engineer's and the Treasury officer's figures must be ascertained with the least possible delay.

Record of Audit in Register and on Bill.

13. When examining a voucher, the Audit Clerk will record the necessary particulars in the proper audit register and note on the voucher *in red ink* the details of its adjustment, showing the amount debitable to each detailed head in the Local Fund account. He will also, in the audit enfacement, explain the objection taken to any item, in sufficient fulness to enable the payee to understand the cause of any disallowance from his demand. The note which serves as audit enfacement may run as follows :—

Audit enfacement.

CLERKS OF DISTRICT BOARD'S OFFICE.

Administration.

Date—	Rs.
Admitted	60
Objected to *	25
Total ..	85

* Rs. 25, pay of the third clerk, objected to for want of sanction.

1. In the case of bills of one item only, or of bills of which every entry is separately posted in the account, it will not be necessary to rewrite the details by way of enfacement. The object of the above rule is only to secure that every voucher shall be complete and intelligible in itself, and shall formally record its adjustment, so that a stranger may, at a glance without doubt or delay, see exactly what detailed entries in the account are covered by any given voucher.

14. The classes of claims dealt with are as follows :—(1) Fixed or regularly recurring, such as establishments and scholarships ; (2) Travelling allowances ; (3) Contingencies. Each class of claim will be dealt with in a separate *section* as follows :—

1. Detailed instructions for the audit of the several classes of the *charges* that are usually dealt with at the treasury are given in the appendix.

IV.—FIXED CLAIMS.

Book of establishment.

1. At the time of preparation of the pay bill for March in each year, a detailed statement of the establishment existing on 1st April will be prepared in Form No. 3 and transmitted to the President not later than 15th April. The return will show accurately the establishment as exists on 1st April, and in preparing it, the following instructions should be carefully observed :—

(*a*) The name, designation, and pay of every officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave or deputation, or under suspension, should be distinctly shown.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the orders creating the post, should be clearly entered in the appropriate columns of the statement. The date of birth by Christian era should be given, and, if the exact date is not known, the approximate date or year should be stated.

(*c*) The return should show accurately the sanctioned scale of establishment, and so will include every post, whether filled up or not ; and if a post be vacant, the word *vacant* should be set against it in the column of Name of Incumbent.

(*d*) Sanitary and market establishments need not be shown in this return, nor are the names of village pial schoolmasters to be shown in it.

(*e*) The columns of "Minimum" and "Maximum" pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments.

(*f*) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column *Name of Incumbent*, beneath the name of the absentee for whom he is officiating.

(*g*) A detailed statement in Form No. 3-A should be given at foot of the original return, Form No. 3 showing new names of officers which are not found in the return of the previous year ; and if they include the names of persons transferred from other appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form No. 3-A for

information required in regard to the names of officers which appeared in Form No. 3 of the previous year, but are now omitted ; as also regarding officers who have been on leave other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required, stating whether it has been expressly declared that the period of suspension shall count as service for pension (Civil Pension Code, section 99—1).

(*h*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in the statement, and the portion payable from each source specified in a foot-note.

When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which hereafter pension claims will be tested.

1. Those sections of the code which make any reference to pensions, are, of course, applicable only to such Local Fund appointments as are clearly pensionable.

2. The first step in the audit of establishment bills is the annual issue of the forms of establishment returns above referred to. On receipt in the Audit office of a new annual statement, the book of establishment of the previous year will be taken up for comparison with it ; and the Audit Clerk will verify any new orders quoted in support of alterations : if any unknown order be quoted, he will institute correspondence with the head of the office ; after the returns have been so verified, they will be laid before the Treasury officer by whom a sufficient number of pages, chosen at random, will be checked ; and, if the work seems properly done, an order will be issued to group the statements in the order of service heads, and bind them in that order in volume of convenient size.

Alteration of Establishment.

3. When a change, temporary or permanent, is made or proposed in an office, a letter fully explaining the grounds of the change should be submitted departmentally to the Local Government, along with a proposition statement in Form No. 4, showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without details, but full particulars must be given for all in which any alteration is recommended.

The proposition statement will, before submission to Government, be sent to the Treasury officer who will verify the entries in the present column and sign the certificate * on reverse of the form of such statement.

4. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. Accordingly, if the pay rise by five equal increments from a minimum to a maximum, then the average monthly cost will be taken, in the case of ministerial establishments, at the minimum *plus* three-fourths of the difference between the minimum and maximum.

5. The appointment of persons to offices on Rs. 100 and upwards under District or Taluk Boards, and to offices between Rs. 20 and Rs. 100 under Taluk Boards, shall be subject to the sanction of the Governor in Council in the former case and of the President of the District Board in the latter. Any increase of establishment made under this rule should be immediately reported to the Treasury officer and to Government.

Establishment claims.

6. Establishment bills will be drawn up in form 5. They may be signed any time on the last day of the month by the labor of which they are earned, and are due for payment next day ; no part may be paid before.

N.B.—The last payment of salary to an officer leaving the service of a Local Board should not be made until it has been ascertained that no demands or recoveries are outstanding against him.

In the case of officers transferred from another district (*e.g.*, a Hospital Assistant) and drawing pay for the first time in the circle, payment will be made only on a Last Pay Certificate in form 6.

* "Certified that the entries in the column of 'Present Scale' have been compared with registers of this office, and are correct with the exception of the items altered in red ink."

Payment of Salary or Pension for day of death.

7. Salary or pension may be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

Payment of amounts due to deceased persons.

The allowances due to a deceased officer or pensioner are payable only to his estate in accordance with the ordinary law regarding the administration of such estates.

But if the debt does not exceed Rs. 200, it may, upon the responsibility of the officer charged with the payment of the allowance, be paid to the wife of the deceased or any other relation dependent upon him, if the officer deems it unnecessary to wait for the regular process of administration to the estate.

Additions to Salary.

8. Unless in any particular case it be otherwise distinctly provided, the *whole time* of a Local Fund employé must be held to be paid for by the Local Fund Board under which he is serving, and he may be employed in any manner required by such Board within his own branch of duty without claim for additional remuneration, even when the services rendered are such as would ordinarily be paid from Imperial or Provincial services.

9. Names of persons whose pay does not exceed Rs. 10 per month may be omitted from the pay bill, provided that a certificate in the following form is attached to the pay bill:—

"Certified also that all persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month."

Audit of Establishment Bills.

10. The audit clerk will see that the certificates have been duly signed; that the amount does not exceed the sanctioned scale; and that the rules of the Acting Allowance and Leave Codes have not been infringed.

Every establishment bill will be accompanied by a leave statement or the alternative certificate (form No. 7).

Leave, Acting and Travelling Allowances.

11. All leave, acting and travelling allowances payable to Local Board establishments (Act V of 1884) will be subject to the rules which regulate the payment of such allowances from Imperial revenues and must not exceed what would be admissible under those rules.

General principles by which they will be regulated.

The rules which regulate the grant of leave and acting allowances are contained in the Leave and Acting Allowance Codes respectively. Travelling allowances will be regulated by the provisions of the rule under section I of the Civil Travelling Allowance Code.

Responsibility for overcharge.

12. The responsibility for an overcharge, in respect of salaries and allowances, will primarily rest with the drawer of the bill (for only responsible officers are allowed the privilege of drawing bills for salary, allowances or contingencies), and, failing recovery from him, the overcharge will be recovered from the countersigning officer in the event of culpable negligence on his part.

Record of Audit.

13. The audit clerk will record the charge in a register in form 8, the distinctive feature of which is the plan of recording charges, not in nominal details, but by sections. Ordinarily, each separate establishment will constitute a section, but when the establishments are numerous, as in the case of Conservancy establishments, the sections should be arranged talukwar.

The register will be opened by entering in the upper left-hand corner of the page the scale of pay for the total of the section. The maximum and minimum columns will be used only when the pay or part of it is progressive, and, in this case, such increment as is admitted will be entered in the actual column, with a note of the month with effect from which it was granted. An incremental charge must be supported by a certificate in form 9.

The column headed "sanction" is intended for the record of any orders affecting the scale of establishment which are received during the currency of the register.

Detailed Scale.

14. The detailed scale of establishments is often required for reference even when the audit is regulated by the totals of sections. It will be convenient therefore to enter, when opening the register, a note showing the detail of the appointments and pay contained in each section.

A fly leaf in the following form should, for this purpose, be inserted between the pages of the audit register:—

Detail of Appointments and Pay.	

15. The form of audit register prescribed for establishments may be adopted also for the audit of scholarships and other fixed payments other than salaries.

16. The first of the five divisions of the page serves for record of the audit during the first year after the end of which the entries of maximum, minimum, and actual will be made after the same examination as above in the second space, and the audit continued for the second year on the same page. The fifth space is required for remarks, notes, &c.; but, as four spaces are intended for four years' audit, the audit register should be renewed only once in four years.

17. In posting the audit register, the actual amount drawn will be entered against each section in the space set apart for the month on account of which it is drawn with note of any amount due but not drawn by reason of absence, but no note of any fines levied is necessary. The entries should always be begun from the top of the allotted space, in order that there may be space for record of arrear bills, and also of sums refunded by short drawal which may be claimed again.

1. Government or other orders regarding any member of the establishment should also be noted in the audit register.

18. It is a matter of importance to remark that establishment audit registers run from April to March, and that pay is recorded under the month for which it was due, not that *in* which it is disbursed. To take an instance:—A clerk being absent on six weeks' privilege leave from 25th March, his pay for March is not drawn in the bill for that month; but, when it is claimed in May, it will be passed in the audit register under the past year: or, to take a further instance—from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn and taking leave did not return in April to receive it; the drawback will be noted in the earlier part of the register under March, and in the same place will be passed the bill on which the pay is afterwards drawn.

1. The number and month of the voucher should be quoted in the entry as shortly as possible; thus 34-7 would indicate voucher 34 of July.

Arrear and Advance Bills.

19. Arrear bills will be passed in the same manner over against the section concerned after reference to the note of amounts due but not drawn, the necessary addition being made to the total: and, when any pay is drawn in advance under section 138-1 of the Civil Leave Code, the amount will be finally charged against the service head, and a note will be made in the audit register in the column assigned to the month for which pay is advanced; for example—

A, whose salary is Rs. 150 a month, receives an advance of Rs. 200; note will be made of payment of the first month's pay in full, and of Rs. 50 on account of the second month.

Temporary Establishment.

20. When sanction is received for a temporary establishment, the requisite entries should be made in the first three columns of the audit register, and lines should be drawn across the pages of the months subsequent to the period for which the sanction holds good, so as to prevent admission by oversight of pay for a period in excess of sanction.

1. Temporary establishment may commonly be taken to the head of ordinary establishment; it is only in cases where sanction is given for a long term, and the charge will reach a considerable amount, that there is any object in separating them.

Service Books.

21. Special attention is drawn to the rules regarding service books contained in section 129 of the Civil Pension Code. Every appointment, leave of every description (except casual), every period of suspension from employment, and every other break of service (rule 3) should be noted, the date of the beginning and end of every employment or absence being certified by the signature of the President (rule 2, columns 9 and 12). The service book is a

contemporary record in minute detail of a person's official career, and every entry is attested at the time by the officer whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books. The description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10. It may be convenient to make these entries in *red* ink. The maintenance of service books is specially necessary in the absence of nominal details in the establishment audit registers.

22. Service books are absolutely essential in the case of Local Board's employés of the pensionable class. Their maintenance in the case of other employés is also advisable, with a view to the easy verification of services in the event of their being recommended for special bonuses (*vide* G.O., Financial department, No. 906, dated 20th May 1881).

23. (1) Any Local Fund employé entitled to pension under the old Local Fund rules may, on transfer to a Local Fund post service in which does not qualify for pension, retain his right to pension by payment to the credit of Local funds of a contribution calculated with reference to sections 9 (*a*) and (*b*), Civil Pension Code.

(2) Such contributions will be recorded in the treasury office in a special register to be maintained in form No. 10. As this register will be the sole means of checking future pensionary claims, too much care cannot be bestowed on its proper maintenance.

V.—TRAVELLING ALLOWANCES.

1. The travelling allowance paid to officers paid from Local funds shall not, without the express sanction of the Government of India, exceed what would be admissible to similar officers under the Travelling Allowance Code.

Doubtful cases.

2. In all cases of doubt or dispute the Accountant-General should invariably be consulted.

3. The audit of travelling allowances will be recorded in a separate register (form No. 11). The following classes of travelling allowance charges will be separately provided for :—

Record of Audit.

1. The Presidents' office establishment.
2. Inspecting schoolmasters.
3. Vaccine establishment, comprising a Deputy Inspector of Vaccination and vaccinators.
4. Medical subordinates.
5. Non-official members.

4. In the fourth column of the register will be named the stations from and to which the officer is transferred, or, in case of moving within the area of a local charge, the date of beginning and end of the tour; the object need not be entered, except in the case of joining or examination.

(1.) The budget allotment of each office should be noted at the top of the corresponding section of the audit register.

VI.—CONTINGENCIES.

1. To officers incurring petty expenses, which require to be paid at once before money can be obtained on the monthly contingent bill (see paragraph 3), permanent advances may be allowed. The advance should not be larger than is absolutely necessary, as determined by their average monthly expenditure and the opportunities of cashing bills.

Permanent advances.

2. Each officer who has obtained a permanent advance should be required, on the first office day after 31st March in each year, to send to the treasury officer through the President of the District Board concerned a short acknowledgment in form 6 that the amount is due from and to be accounted for by himself. If any officer should fail to make such acknowledgment, the President should demand it immediately. In case of transfer of charge, a similar acknowledgment must be sent by the relieving officer.

Acknowledgment of Permanent advance.

A general acknowledgment will also be submitted by each President for his district of all the permanent advances outstanding on the last day of March to the Accountant-General. The amount so acknowledged should agree with that shown under the head "Incorporated Local Fund Debt Accounts—Permanent Advances" in the *plus* and *minus* memorandum attached to the General Treasury account of the last month of the year.

3. When the permanent advance from which disbursements are being made begins to run short, it should be recouped by the submission of the usual "*Contingent* Bill" (form 12) with *full* details. Abstract bills will not be submitted.

4. Every Local Fund officer is expected to exercise the same vigilance in respect to petty contingent expenses that an economical person would do if spending his own money, and a register of contingent expenditure will be kept in each office and the initials of the disburser shall be entered against each item.

Responsibility of Disbursing Officer.

5. This register will be in form No. 13 and will be maintained in all Local Fund offices. The grant under contingencies should be distributed between the detailed heads under the orders of the President immediately on ascertaining the lump allotment. Each head will have its own column with the grant noted at the top, any charges not falling under these heads being thrown into the column of "unusual charges." An unusual charge falling under any of the separate columns should be described in the column headed "description," though the amount of it is entered only in its special column.

Contingent Register.

The most common heads of contingencies are the following :—

(*a*) Purchase and repairs of furniture.
(*b*) Stationery charges.
(*c*) Carriage of records.
(*d*) Hot-weather charges.
(*e*) Telegrams.
(*f*) Postage.
(*g*) Cloth for records.
(*h*) Miscellaneous.

6. No Local Fund officer or Government officer acting in a local fund capacity may incur charges on account of service postage.

Postage Charges.

7. Charges of two major heads may not be shown in one and the same register nor included in one bill.

8. When for any charge special sanction is necessary (as for instance law charges not provided for in the budget), the sanction must be quoted in the body of the bill.

9. All charges incurred should be paid and billed for *at once*. Under no circumstances should they be allowed to stand over to be paid from the grant of another year.

10. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury, and if a contingent bill, headed as belonging to one month, be presented for payment in the next, it must be returned for the necessary correction. The detailed contingent bill will bear a certificate as follows :—

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 10 in amount and all sums paid for postage stamps and telegrams are attached to the bill. I have, as far as possible, obtained vouchers for other sums and am personally responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

11. Where countersignature is required, it is the duty of the countersigning officer to see that the charges made are of obvious necessity and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that vouchers are all received and in order; and specially that expenditure has not exceeded, or is not likely to exceed, the budget grant. The spending officer will be held *personally* responsible for expenditure in excess of the grant.

Duties of Countersigning Officer.

If expenditure be progressing too rapidly, the countersigning officer should insist on its being checked. Any disallowance by him should be noted on the bill and explained on the reverse if there is no room on the face.

12. The following rules should be specially noted :—

Sundry Charges.

(*a*) No salary charges of any kind (except for hot-weather establishments) and no additions to pay may be charged as contingencies or included in the contingent bill.

(*b*) No newspapers may be bought without the sanction of Government, unless provided for in the budget specially.

(*c*) No charge which binds a Local Board beyond a single payment may be incurred without the distinct sanction of proper authority.

Refunds of Revenue.

13. The sanction for refunds of revenue is regulated by the orders of the local Government. The original authority, duly receipted and stamped if necessary, may be used as a voucher (and in printed forms a space should be left for the receipt). The original entry of the receipt in the accounts should be quoted, and, if this is not known to the officer ordering the refund, it can be supplied by the treasury officer upon information given by the person claiming the refund. Refunds should be passed and recorded in the audit registers irrespective of the budget provision. If the refund is not made within two years after collection, the sanction of the Government is necessary.

Check of Contingent Bills.

14. In checking contingent bills the auditor will see—

(*a*) That vouchers are attached for all charges above Rs. 10.

(*b*) That any unusual charge is supported by the necessary authority.

(*c*) That the charges are not extravagant.

Record of Audit.

15. The audit of contingencies will be recorded in registers of different forms according to the nature of the charge.

(*a*) Ordinary contingencies will be recorded in form No. 13. The audit register will thus exactly correspond with the disbursing officer's register (see paragraph 5).

Register of Special Charges.

(*b*) For the record of special or unusual charges, such as "Refunds," &c., a register will be kept in form No. 14.

(*c*) "Results grants" should be recorded in the register for miscellaneous charges in form No. 15.

Periodical Charges.

(*d*) For record of the audit of periodical charges (such as rents, rates, &c.,) and of charges for which a fixed allowance is sanctioned, a few sheets of the form prescribed for establishment audit should be added to the special contingent register (see rule 15, chapter IV), each payment, as it is audited, being posted, with the necessary references, in the appropriated monthly column so as to guard against its being twice paid or turning up again too soon.

16. The contingent registers will be bound up in one volume with the establishment register.

VII.—EXAMINATION OF ACCOUNTS.

1. In his examination of the accounts, the audit clerk should be careful to see—

Arithmetical Check.

(1) that the totalling is correct throughout, and that the account is in form ;

Comparison of Original and Duplicate.

(2) that the copies exactly agree ;

(3) that the balance has been correctly struck ;

Check of Progressive against previous month's figures.

(4) that the figures in the progressive columns have in every case been correctly shown, as compared with the figures of the previous account ; in other words, that they are equal to the progressive figure of the previous *plus* the current figure of the current month's accounts, unless affected by adjustment ;

Against Grant figures.

(5) that the progressive figure in no case exceeds the grant as shown in the grant column ;

Check of Grant figures.

(6) that the grant has been correctly shown ; this may be ascertained by reference to the grant registers ;

Adjustments under 46, Civil Buildings, Roads, &c.

(7) that the amounts appearing under "45, Civil Buildings, Roads, &c." agree with those shown in Appendix A, or that any difference is clearly accounted for (*vide* also Accountant-General's Local Fund department general letter, No. 3, dated 24th July 1886).

(8) that every item of charge is duly supported by vouchers, and that the amounts have been correctly classified in every case.

2. The Local Fund Public Works figures of any given month will be included in the Treasury account of the month immediately succeeding that to which they relate, with a view to the prompt adjustment of debits under "Local Fund Engineers' cheques," and the President should insist upon the punctual submission, by the Engineer or other head of the Local Board's Engineering establishment, of his accounts.

VIII.—OBJECTIONS ON AUDIT.

Objection Statement.

1. The auditor at the time of dealing with the accounts or vouchers should have an objection statement (form 16) before him, in which he should write all objections, directions or inquiries arising upon the accounts or the audit. Objections on audit are most conveniently entered at the time of inscribing them on the audit enfacement and while they are still fresh in the auditor's mind.

2. The objection statement after being signed by the Treasury officer will be forwarded to the President of the Local Board, the objection statements on the accounts of Taluk Boards being forwarded through the President of the District Board. It will then be the duty of the President to get the objection removed either by recovering money wrongly drawn by any officer, by forwarding a necessary voucher, by obtaining necessary sanction for expenditure, or otherwise as the case may be. To assist the President in ordering the necessary recoveries from the officers concerned, separate objection slips (form 16-A) will also be drawn up in the treasury and sent to the President to be forwarded under his signature. Before despatch of the objection statement with slips (which must not be delayed) the objections, it contains, will be neatly posted into the objection book (form No. 17).

Disposal on return.

3. The return of the objection statements must be watched with great care. They should be returned within a week of receipt, and the President should not keep them back on the ground that one or two of the objections entail further inquiry. These can be extracted for separate disposal while the other items are dealt with. The observance of this rule is a matter of great importance.

Objection Book.

4. The objection book is the permanent office record of instructions which have been entered in the objection statements, prepared upon the examination of each list of payments and of the Local fund account. But, besides these objections, it contains also note (1) of all amounts charged under Advances Recoverable, (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared, even though not objected to. The headings are given in the margin. Entries pertaining to two months' accounts should not be entered on the same page, though of course, where objections are numerous, those of one month may occupy more then one page.

Advances recoverable.
Suspense account.
Items adjusted but awaiting final clearance.
Service payments for recovery.

5. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line ; if more space be taken, it will be well to rule a line across the adjustment columns, in order that each adjustment may be more readily seen. The amount of entries which may not require action of the Treasury officer, though noted for his future guidance, should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

Advances recoverable.

6. Under "Advances recoverable" will appear moneys advanced under special authority and recoverable in cash and sums overpaid on vouchers. Neither loans, nor permanent advances, nor advances to Revenue officers for sanitary or other purposes, will appear here. Payments made on account of expenditure under a service head must *never* be held under "Advances recoverable," on the ground that further proceedings in audit are necessary for their