



DEFENCE FINANCE DEPARTMENT
UNIT ACCOUNTANTS MANUAL
(M. E. S.)

MANUAL OF INSTRUCTIONS AND PROCEDURE
FOR THE M.E.S. AUDIT OFFICES OF FINANCE
CONTROLLER (WORKS) OFFICES.

ISSUED BY AUTHORITY OF THE CONTROLLER
GENERAL DEFENCE FINANCE
BANGLADESH, DHAKA.

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TABLE OF CONTENTS



PREFACE

CHAPTER I—GENERAL

PARAGRAPHS.

SECTION	1	Personnel	1—11
SECTION	2	Miscellaneous	15—24
SECTION	3	Duties	25—32

CHAPTER II—SANCTIONS AND ORDERS

SECTION	4	Introductory	40—43
SECTION	5	Nature of Scrutiny	45—51
SECTION	6	Administrative Approval	55—62
SECTION	7	Technical Sanction	65—72
SECTION	8	Appropriations	80—84

CHAPTER III—TENDERS AND CONTRACTS

SECTION	9	Tenders	90—94
SECTION	10	Contracts	100—123

CHAPTER IV—FINANCIAL & CONSTRUCTION ACCOUNTS

SECTION	11	Financial Accounts	125—135
SECTION	12	Construction Accounts	140—148

CHAPTER V—BILLS AND VOUCHERS

SECTION	13	Introductory	150—154
SECTION	14	Check of Bills	158—168
SECTION	15	Check of Measurement Books	171—175
SECTION	16	Miscellaneous	178—182

CHAPTER VI—CASH ACCOUNTS

SECTION	17	184—200
---------	----	---------	---------

(ii)

CHAPTER VII—REVENUE

PARAGRAPHS

SECTION	18	Ledgers and Accounts	..	..	204—219
SECTION	19	Occupation Returns	..	..	223—229
SECTION	20	Rent Bills	..	..	232—251

CHAPTER VIII—STORES

SECTION	21	Introductory	..	..	255—259
SECTION	22	Orders for Stores	..	..	260
SECTION	23	Receipt of Stores	..	..	261—273
SECTION	24	Issues of Stores	..	..	276—282
SECTION	25	Stock Accounts	..	..	285—298
SECTION	26	Audit and Inspection of Store Accounts	..	..	300—301

CHAPTER IX—WORKSHOPS

SECTION	27	302—312
---------	----	----	----	----	---------

CHAPTER X—MISCELLANEOUS

SECTION	28	Completion Report	..	..	319—325
SECTION	29	Contractor's Ledger	..	..	327—332
SECTION	30	Transfer of Charges	..	..	337—342
SECTION	31	Register of Public Buildings	..	..	343—345
SECTION	32	Objection Statements	..	..	347—353
SECTION	33	Labour Reports	..	..	356—359
SECTION	34	Losses	..	..	361—367
SECTION	35	Transport Indents and Orders	..	..	368
SECTION	36	Miscellaneous Registers and Records	..	..	371—381

APPENDICES

PAGES

APPENDIS	"A"	Periods of Retention of Records	..	..	71
APPENDIS	"B"	List of Forms	..	..	72
APPENDIS	"C"	Concordance	..	..	74

PREFACE

This Manual Contains orders and instructions for the unit Accountants of the Garrison Engineer's Offices in the conduct of their work.

In Pursuance of our general policy, the book has been revised to effect the changes brought about by the Liberation of Bangladesh. Opportunity has also been taken to incorporate in this edition, all amendments issued since its last reprint in 1941 and other changes necessitated by the introduction of revised system of compilation of financial accounts since September, 1942 suspension of "priced stock Accounts" and the promulgation of new work procedure in 27th September, 1982.

The Finance Controller (Works) will be responsible to bring to the notice of the Controller General Defence Finance cases in which orders and instructions issued hereafter have not been incorporated in this Manual within six months of their issue.

This Manual should be read with and considered as supplementary to the Military Audit and Account Codes and other publications of the Defence Finance department, the Regulations for the M. E. S. and other orders of the Government of the peoples Republic of Bangladesh and the Controller General Defence Finance.

A Concordance of M. E. S. Accountants Manual, 1941 and of this edition is given as Appendix "C".

Dated, Dhaka.

February 1986.

FAZLUL HAQUE

Controller General Defence Finance

CHAPTER 1—GENERAL.

SECTION 1—PERSONNEL

Defence Finance Department Establishment

1. A Unit Accountant with the necessary number of auditors/Junior auditors will be attached to the Office of every Garrison Engineer. He will conform to the organisation of the Garrison Engineer's Office in the matter of hours of attendance and holidays, subject to the proviso that the number of weekly working hours will in no case be less than those observed by the Finance Controller's Office.

2. Only experienced and intelligent men will be posted to the Accounts Section of the Garrison Engineer's Office. Ordinarily no one will be posted as Unit Accountant unless he has previously worked either as Unit Accountant of a G. E.'s Office, or as Assistant to one or on M. E. S. Local Audit or 'E' Sec. of F. C. (Works) Office.

M. E. S. Staff

3. The Unit Accountant of a Garrison Engineer's Office will supervise the work of certain M. E. S. Clerks who will be attached to his section for the performance of duties connected with Cash Book, Stock Registers and Budget. The clerks may be either full or part-time clerks as the Garrison Engineer may consider desirable.

4. Any M. E. S. clerks attached to the Accounts Section will for the purpose of conduct and discipline be under the orders of the G. E. The Unit Accountant will report to the G. E. whenever he is dissatisfied with the work or conduct of the clerks.

5. Defence Finance Department staff are not attached to the offices of Sub-Divisional Officer even when they hold imprests. Payments made by the imprest holding Sub-Divisional Officers will be post audited by the G. E.'s Unit Accountant.

6. The auditor/Junior auditor attached to an Assistant Garrison Engineer will be under the General supervision of the Unit Accountant attached to the Garrison Engineer's Office. In cases where the Assistant Garrison Engineer's charge is not so heavy as to justify the posting of an Auditor/Junior Auditor to his office, the same procedure will be observed for auditing payments from the imprest as in the case of S. D.Os.

7. Accountants and auditors of the Defence Finance Department employed in the G. E.'s Account section will be under the orders of the Finance Controller of the command or district in which they are serving for conduct, discipline, leave or pay.

8. If at any time the G. E. has reason to be dissatisfied with the work or conduct of any Accountant or auditor under his orders, he may report the matter to the Finance Controller through the Local Audit Officer giving the full facts of the case to enable the latter to take such action as may be necessary in the matter.

Confidential Reports

9. Confidential Reports on the Garrison Engineer's Unit Accountant and Defence Finance Department staffs attached to his office will be written by the Local Audit Officer who will take into consideration any recommendations or complaints on the work or conduct of the individuals made by the Garrison Engineer under whom they may be serving which have been accepted by the Finance Controller (Works) as deserving or valid.

Leave and Absence

10. Subject to the restrictions laid down in Article 308, C. S. R. casual leave of absence may be allowed by the U. A. M. E. S. up to a limit of 20 days in a calendar Year, but not more than 10 days in a half Year and 3 days at a time. The leave may be prefixed or affixed to recognised holidays or Fridays with the permission of the U. A. sanctioning the leave, but any holidays or Fridays coming between the days of leave will count as leave. It cannot, however, be combined with the joining time availed of by an individual on transfer. Casual leave for more than 3 days but not exceeding 10 days at a time will be granted by the C. M. E. S./G. E./M. E. O. to whose office the Accounts Section is attached subject to the above conditions.

NOTE 1. C. L. for more than 10 days at a time during a calendar Year will require the sanction of the F. C. (Works).

NOTE 2. Leave to men summoned to attend Courts of Justice as witnesses or jurors will not be taken into account in calculating the period of casual leave admissible.

NOTE 3. Casual Leave granted under article 309 of the C. S. R. is also not taken into account in arriving at the maximum amount of leave admissible.

11. In case of privilege leave, the leave application of an Accountant or Auditor will be submitted to the Finance Controller (Works) through the Local Audit Officer. As the leave reserve of Accountants and Auditors attached to Garrison Engineer's Office is generally attached to the staff of the Local Audit Officer of the area, the latter will invariably endorse his recommendations on the application and, in the event of the leave being recommended, will state what arrangements he proposes to make to carry on the work of the absentee. The applicant will not be permitted to depart on leave, except in cases of emergency when the permission may be accorded by the Local Audit Officer, until the leave is granted by the Finance Controller (Works).

NOTE :—Privilege Leave of the members of the D. F. D. serving in Chittagong Hill Tracts shall Commence and terminate respectively on the date leaving and arriving at L. A. O. (Army) Chittagong Cantt.

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SECTION II—MISCELLANEOUS

Pay and Allowances

15. The pay and allowances of the Defence Finance Department personnel are drawn through the establishment pay bills of Finance Controller (Works) and remitted to the Garrison Engineer for disbursement. The Garrison Engineer will disburse the pay on an acquittance roll and forward the acquittance roll signed and stamped, where necessary by the payees to the Finance Controller (Works).

16. All claims made by Unit Accountants and Auditors will be submitted by the Garrison Engineer to the Finance Controller (Works). On no account will any payment be made to a Unit Accountant or his auditor for which a cheque or other authority for payment has not been received from the Finance Controller (Works).

Representations and Appeals

17. Representations or appeals from the personnel of the Defence Finance Department attached to M.E.S. Offices will be forwarded by the Garrison Engineer or the C.M.E.S. as the case may be, through the Local Audit Officer of the area to the Finance Controller (Works) for disposal.

Books of Regulations, Codes, etc.

18. This Manual, Military Audit and Accounts Codes and other Departmental publications of the Defence Finance Department and books of Regulations, etc, on charge of the Accounts Section should be properly maintained and kept up-to-date. The Unit Accountant is responsible for their safe custody and making them over to his successor when leaving the Garrison Engineer's Office on leave or transfer etc.

Supply of Stationery

19. Articles of stationery required for the Accounts Section will be obtained on quarterly basis through the Garrison Engineer or the C.M.E.S. as the case may be, on separate indents submitted to the O.C. Stationery Depot in accordance with the procedure laid down in S.P.A.O. 12/63.

Supply of forms

20. Indents for annual requirements of Bangladesh Army Forms (except "W" series forms which will be arranged for by the M.E.S. Officer concerned) will be submitted in accordance with the procedure laid down in P.A.O. 116/48.

Service labels

21. The entire expenditure in respect of Service labels used in connection with the despatch of correspondence etc. relating to the Accounts Section will be borne by M.E.S. Estimates.

Bearing charges on covers, insufficiently stamped, received by Unit Accountants will also be borne by the M.E.S.

Correspondence

22. NO Defence Finance Department typists will be attached to the Accounts Section, the typing work being done by the Garrison Engineer's typists. The receipt and despatch work pertaining to the Accounts Section will also be done by the correspondence branch of the Garrison Engineer's Office.

Inferior servants

23. Ordinarily the Finance Controller (Works) will not post to the Garrison Engineer's Accounts Section inferior establishment such as peons, etc. and the Garrison Engineer will arrange for peons work through his own establishment.

Fuel and hot weather Establishment

24. Expenditure on fuel during winter or on punkha coolies during summer for the use of the Defence Finance Department personnel will be a charge against Head 8 M.E.S. and will be sanctioned by the M.E.S. Officer concerned.

SECTION III—DUTIES

25. The functions of the Defence Finance Department Unit Accountants attached to Engineer Offices are three fold :—

- (i) As Accountant *i.e.* maintaining certain accounts in accordance with the prescribed rules and from the data furnished to him.
- (ii) As primary auditor *i.e.* applying preliminary checks to the initial accounts and vouchers etc.
- (iii) As financial assistant *i.e.* generally assisting and advising the Garrison Engineer in all matters relating to accounts and budget estimates and the operation of financial rules.

26. In the discharge of these duties he is expected to keep himself fully conversant with all sanctions and orders passing through the Garrison Engineer's Office and with other proceedings or the GE and his subordinates that may affect the estimates or accounts of actual or anticipated receipts and charges in addition to Departmental orders, Government of Bangladesh orders, Army Instructions, Bangladesh etc., etc.

27. The Garrison Engineer has instructions to see that the Unit Accountant is given the fullest opportunity of becoming conversant with these sanction, orders and proceedings and he will have a free access to them. To enable him to discharge his duties efficiently the Unit Accountant is treated as the Senior member of the Office Establishment or the Division, his status being equivalent to that of a Senior Sub-Divisional Officer.

28. The Unit Accountant is expected to see that the rules and orders in force are observed in respect of all transactions which fall within the sphere of his duties. If he considers that any transactions affecting receipts or expenditure is such as would be challenged by the L.A.O. or the F.C. (W), it is his duty to bring this fact to the notice of the Garrison Engineer with a statement of his reasons, and to obtain the orders of that officer. Should the Garrison Engineer disagree with him, the Unit Accountant should comply with the orders of the Garrison Engineer, but should concurrently report the full facts of the case to the Local Audit Officer

or the Finance Controller (Works) as the case may require by means of a letter. The Local Audit Officer if unable to settle the case himself should report the facts to the Finance Controller (Works) together with his views for final decision. It will then devolve on the Finance Controller(Works) to take steps for the final settlement of the case.

All objections pertaining to bills, vouchers, tenders and contracts submitted to the Finance Controller (Works) for post-audit/scrutiny will be communicated to him by means of a memorandum attached to the relevant bills or documents with an information copy to respective U. A. and L. A. O. (MES). They will watch the progress of the settlement of post audit objection and submit a monthly report to the "E" Sec of the F.C. (Works) office. L.A.O. (MES) will pursue progress of post Audit objection during his periodical audit of GE's office and inform "E" Sec from time to time.

29. The Unit Accountant should bring to the Garrison Engineer's notice all instances in which subordinate officers exceed the financial limitations on their powers placed by the Garrison Engineer or higher authority. He may further be required by the Garrison Engineer to undertake, on his behalf, such other scrutiny of the accounts of the receipts and disbursements of subordinate officers falling within the Garrison Engineer's own powers of sanction as the latter may consider necessary.

30. The Garrison Engineer has a right to seek the advice of the Local Audit Officer or the Finance Controller (Works) in all matters connected with the accounts of his division or the application of financial rules and orders concerning which there may be any doubt. But the E. in-C Army Headquarters, has agreed that usually the Garrison Engineer shall first obtain the advice of his Unit Accountant who is specially trained for this duty. This should be done in writing in all cases of importance or it may be recorded by the Unit Accountant over the signature of the Garrison Engineer.

31. The following is the list of the main items of work done in the Accounts Section of the Garrison Engineer :—

- (a) Scrutiny and check of allotments and appropriations.
- (b) Check of bills and other vouchers including allocation before submission to the Finance Controller (Works) for payment.
- (c) Pre-audit of all vouchers paid by the Garrison Engineer from assignment.
- (d) Submission to the Finance Controller (Works) of all vouchers (complete in all respects) whether paid, for payment, except when otherwise specified.
- (e) Maintenance of :—
 - (i) Rent Assessment Ledger (BAFW-2239).
 - (ii) Revenue Ledger (BAFW-2240).
 - (iii) Register of Public Buildings.
- (f) Maintenance of :—
 - (i) Register of annual review of M.E.S. Expenditure.
 - (ii) Transfer Entry Book.
- (g) Contractors Ledgers (BAFW-785).

- (h) Suspense Registers [BAF(CMA)-258]
- (i) Reconciliation of financial accounts with construction and other accounts and Registers.
- (j) Register of Sanctions (BAFW-2252).
- (k) Guard file of specimen signatures.
- (l) Register of Measurement Books.
- (m) Register of Receipt Books.
- (n) Register of :—
 - (i) Requisitions.
 - (ii) Securities.
- (o) Maintenance of :—
 - (i) Duplicate copy of contract document and the list of contracts.
 - (ii) Master Note Book.
- (p) Preparation of capital and Revenue Accounts of Civil Buildings.
- (q) Verification of Annual Returns of Electric and Water etc. installations.
- (r) Scrutiny and check of Register of Approvals to Works (B. A. F. W. 1816).
- (s) Inspection and Local Audit of all the numerical and quantitative store ledgers, accounts, etc. maintained in the Sub-Divisional Officers' Offices.

Distribution of work

32. The work in the Accounts section will be distributed amongst his assistants by the Unit Accountant, the distribution list being kept on record. In doing this, due regard will be paid to the quality and the quantity of each unit of work and the experience of the men to whom the different items of work are assigned.

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CHAPTER II.—SANCTION AND ORDERS

SECTION IV.—INTRODUCTORY

40. The Unit Accountant will see that before expenditure is incurred, the following conditions are fulfilled except as otherwise provided for in the Regulations for the M. E. S. :—

- (a) Administrative approval has been accorded by the authority competent to do so.
- (b) Technical sanction of the competent Engineering authority has been obtained.
- (c) Allotment of funds has been made.

NOTE. In exceptional cases involving payments of inevitable nature *e. g.* arbitration awards etc. Finance Controller (Works) may allow provisional payments on the request of the executive authorities. A certificate should, however, be obtained from the executive authorities that, the payment is of inevitable nature and covering sanction for the allotment of funds would be obtained by them urgently.

41. All orders according administrative approval, technical sanction or allotting or withdrawing funds, will be received by the Unit Accountant who will, after taking action as indicated in the following paragraphs, pass them to the S.D.O. concerned, as expeditiously as possible.

42. If on grounds of urgent Military necessity or urgent medical grounds, the G. E. under takes or continues any Engineer service without any of the conditions specified above having been fulfilled, the unit Accountant will see that the copy of the report, submitted by the Engineer Officer to the Superior Engineer authority on the subject, is also furnished to the Finance Controller (Works).

43. All sanctions, orders and reappropriations will be carefully examined by the Unit Accountant. Note should be kept of these sanctions etc. and these will be compared with the original orders and initialled.

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SECTION V.—NATURE OF SCRUTINY

45. All sanctions require scrutiny with reference to some or all of the following points :—

- (i) Legitimacy of charge against the state.
- (ii) Correctness of classification.
- (iii) Competency of the sanctioning authority, and.
- (iv) Grouping of works for purposes of sanction.

28 Legitimacy of charge against the State

46. The first point to be considered on receipt of a sanction is whether the charge is for a bonafide public object and if so whether it is an M. E. S. charge proper or one which that Department has been authorised to incur on behalf of another Department.

47. To exercise proper check, the Unit Accountant must bear in mind the canons of financial propriety as these are basic rules on which all audit is conducted as regards propriety of charge.

Correctness of Classification

48. The heads of classification should be carefully studied and it should be seen that receipts and expenditure are allocated to the appropriate head. The Unit Accountant should ensure further that, except where otherwise permitted, under rule, no item of new work is classified as maintenance.

Competency of the Sanctioning Authority

49. The Authority competent to accord each class of sanction and the limits applicable to such sanction are laid down in the Regulations for the Military Engineer services and the Financial Regulations for the Army in Bangladesh. It should be seen that the sanctioning authority does not, directly or indirectly, exceed his powers of sanctioning expenditure.

50. In case of periodical repairs the Unit Accountant will satisfy himself that repairs are sanctioned without the approval of the competent authority before the prescribed interval. For this purpose requisitions and estimates for periodical repairs will be checked with the record of the execution of such repairs, maintained by Sub-Divisional Officers in Record Measurement Books.

Grouping of works for purpose of sanction

51. It is irregular for an officer to sanction the execution in portions of any group of works the cost of which would, in the aggregate, exceed his powers of sanction under rules. Unless a work is complete in itself the project of which it forms a part, must be specifically stated to ensure that sanction is not accorded piecemeal, with a view to bringing the amount within the powers of the sanctioning authority. This point should be borne in mind by the Unit Accountant at the time of scrutinizing sanctions.

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SECTION VI.—ADMINISTRATIVE APPROVAL

55. In scrutinizing sanctions conveying administrative approval, the Unit Accountant will verify that a copy of the order, according sanction, has been

endorsed direct by the authority according sanction to the Finance Controller (Works) who is responsible for the audit of such sanctions. If with the aid of his local knowledge and records which is not available to the Finance Controller (Works) the Unit Accountant has reasons to believe that a particular sanction is *ultra vires*, he should bring the case to the notice of the Local Audit Officer or the Finance Controller (Works) in the manner described in para 28.

56. A record of administrative approval will be maintained in the Register of Approvals to works (BAFW-1816) in the Garrison Engineer's Office under the supervision of the Unit Accountant.

57. A separate register will be maintained for each year, works carried over from one year to another will be repeated in the new register, the entries in the two registers being linked together. The entry in the new registers will be the exact copy of that in the previous register. If a project comprises two or more sub-works, each sub-work will be noted together with the amount relating thereto, the name of the project, the total amount and reference to the authority for sanction, being noted on the top in red ink. The column for technical sanction will be completed as and when the sanction is accorded.

58. The amount of savings transferred from one item to another which has been sanctioned by the competent authority will be noted in column for "Amount" with a plus or minus sign, as the case may be, each such entry being connected with a note in the remarks column showing the authority for the transfer. If the technical sanction has already been accorded to the item to which an amount has been transferred, the Unit Accountant will see that the original amount plus the amount transferred is within the powers of technical sanction of the authority who accorded the sanction and also that the amount is actually available for transfer from the item concerned.

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Reduction in the amount of Administrative approval

61. As soon as a contract is accepted the Unit Accountant will ascertain from the Garrison Engineer the cost of the service at contract rates with details showing how the figure has been arrived at. The cost will be checked with the details furnished and noted in column 3 of the Register of Approvals to works. If the cost is less than the amount administratively approved, orders of the C. M. E. S. (Garrison Engineer in the case of items not exceeding his power of technical sanction) for reducing the amount will be asked for and watched. Similar action will be taken as soon as it is known that a section or a part of a project has been abandoned.

Record of revised Administrative approval

62. A revised administrative approval, when accorded will be noted against the original entry even if it is accorded in a subsequent year.

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SECTION VII.—TECHNICAL SANCTION.

65. Technical sanction is the name given to the order of the competent Engineer authority, sanctioning a properly detailed design and specification of a work of construction or repair, proposed to be carried out by the M. E. S. This however amounts to no more than a guarantee that the proposals are structurally sound and that the estimates are accurately calculated and based on adequate data.

66. Powers of technical sanction of Engineer Authorities are laid down in the Regulations for the M. E. S.

The competency of an authority to accord sanction to a particular work or service is determined with the reference to the amount of administrative approval to that work or service. In cases in which administrative approval is not required to be accorded separately e. g. maintenance services, a detailed estimate or requisition is prepared before according technical sanction and the amount of this estimate or requisition is taken into account to determine the authority competent to accord sanction.

67. The Unit Accountant will scrutinize technical sanctions, whether a detailed estimate of requisition is prepared or not, to see that the sanction has been accorded by the competent authority, that the amount of sanction (which will be the amount of administrative approval in cases in which a detailed estimate is not required by rule to be prepared) does not exceed the powers of sanction of the Engineer Authority concerned and that the administrative approval exists. In cases in which a separate administrative approval is not required under rules it will be seen that the expenditure sanctioned is authorised.

68. Technical sanctions, except for petty and periodical repairs chargeable to the bulk allotment made to a Sub-Divisional Officer, will be recorded in column 6 of the Register of Approvals to works (B. A. F. W. 1816).

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72. Against the name of work in column 1 of the Register of Approvals to works (B. A. F. W. 1816) will be noted the code number, which will be the number assigned by the S. D. O. or Garrison Engineer to each work or each bulk allotment for petty and periodical repairs etc. For this purpose an entry in respect of each bulk allotment made to Sub-Divisional Officers for petty and periodical repairs will be made in the register in columns 1 and 2. A list showing the particulars of works and code numbers will be prepared from the register and forwarded by the unit Accountant to the Finance Controller (Works) weekly.

REGISTER OF REQUISITIONS [B. A. F. (C. M. A.) 356.]

73. In this Register will be entered only those requisitions which are sanctioned as chargeable to the bulk allotment made to Sub-Divisional Officers. Such requisitions as those for which separate allotment of funds has been, or is intended

to be, made, *e. g.* for minor works, renewals, etc, will be noted in the Register of Approvals to works.

74. The Register will be kept by the Unit Accountant in loose leaf folios, separate sets of folios being allotted to each bulk allotment made to Sub-Divisional Officers. The outer sheet of the Register will be used for noting the bulk allotment and subsequent modifications thereto and also the amount of saving or excess on each requisition which has been completed. The saving and the excess will be indicated by the sign (+) and (—) respectively. The inner sheet of the Register will contain particulars of requisitions as they are sanctioned from time to time against the bulk allotment and their completion cost.

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76. At the time of making a fresh entry in the inner sheet of the Register it will be seen by the Unit Accountant that the amount, when added to the last running total appearing in column 5, does not exceed the latest modified figure of bulk allotment as noted in column 4 of the outer sheet plus or minus the running total of the saving or excess appearing in column 8 thereof. The date of sanction and the time allowed for each requisition will be noted in the appropriate columns of the inner sheet, to watch the return of the requisition on completion of work.

77. On the first of July Sub-Divisional Officers will be asked to furnish a list of all requisitions in progress from the previous year on which expenditure will be incurred during the current year together with a statement of the probable amounts likely to be incurred. All these requisitions will be noted in the inner sheet of the new register but in column 4 of the sheet only, the estimated expenditure in each such requisition during the current year will be noted (The amount originally sanctioned in respect thereof, being recorded in the Remarks Column in brackets against each entry). This amount will be the first charge against the bulk allotment for the current year. All entries in the current years register in respect of such requisitions, will be linked with the corresponding entries in the previous Year's register.

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SECTION VIII.—APPROPRIATIONS

80. An account of appropriations will be maintained in the Register of Appropriations BAFW-2244 on pages set a part for each detailed head.

81. Orders for further appropriation of transfers of funds will be checked to see that they have been approved by the competent authority and that in the case of withdrawal from the appropriation for a work or detailed head, the funds withdrawn are actually available.

NOTE : Before any surrenders are actually made by the Garrison Engineer to the commander Military Engineering services the Unit Accountant will satisfy that necessary funds are available for surrender.

82. Appropriations made to Sub-Divisions from the Reserve at the disposal of the Garrison Engineer should not exceed the unallotted balance as shown in the Register of Appropriations.

83. Entries in the Register will be numbered serially under each detailed head except when additional funds are allotted to a work for which an entry already exists in the Register. In such a case, the serial number assigned to the first entry will be repeated in red ink.

84. Whenever a bulk allotment is made to a Sub-Divisional Officer under maintenance head, the amount allotted and the subsequent additions and alterations made thereto will be noted in the Register of Requisitions, *vide* para. 74.

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SECTION VII.—APPROPRIATIONS

80. An account of appropriations will be maintained in the Register of Appropriations BAF-W-124 on pages set apart for each detailed head.

81. Orders for further appropriation of funds will be checked to see that they have been approved by the competent authority and that in the case of withdrawal from the appropriation for a work or detailed head, the funds withdrawn are actually available.

NOTE: Before any withdrawal is actually made by the Commanding Officer to the commander Military Engineering services the Unit Accountant will satisfy that necessary funds are available for withdrawal.

82. Appropriations made to Sub-Divisions from the Reserve at the disposal of the Commanding Officer should not exceed the unallotted balance as shown in the Register of Appropriations.

CHAPTER III.—TENDERS AND CONTRACTS

SECTION IX.—TENDERS

90. Tenders will be invited in the manner laid down in the Regulations.

91. The notice for tender and the draft contract agreement will be scrutinized by the Unit Accountant to see that they are not at variance with each other and contain no unusual conditions or contemplate unauthorised departures from rules and regulations. It will also be seen that the notice (i) contains all special conditions not printed in the agreement forms, (ii) has attached there to copies of schedules of stores to be issued to the contractor, and (iii) in the case of printed alternative clauses laying down more than one procedure in a particular matter shows the decision as to which alternative will apply. The Unit Accountant will initial the draft contract document in suitable places and verify that all corrections and alterations, etc, made therein have been attested by the accepting officer. The amount of earnest money specified in the notice accepting officer. The amount of earnest money specified in the notice will be checked to see that it is correct and it will be verified that the cost of tender form to be recovered from contractors has been specified.

Dispensing with tenders.

92. When tenders are dispensed with, the Unit Accountant will see that the approval of the competent authority to this course has been accorded and that a report of this fact has been made to the next higher authority. The Unit Accountant will watch that tenders are not dispensed with where, the amount of the contract exceed the commander, Military Engineering Services power of accepting contracts.

Submission of more than one tender by a firm or a Group of Contractors

93. BAFW-2162 and 2162-A contain rule to the effect that a firm cannot submit more than one tender under two different names nor can a contractor submit a tender in addition to the one submitted by his son or other close relative. The Unit Accountant will see that this rule is observed.

94. The Unit Accountant will see that Finance Controller (Works) is consulted in the following cases before the transactions are concluded :—

- (a) Making a contract without calling for tenders.
- (b) Accepting a tender other than the lowest.
- (c) Inviting tenders for long-term in preference to short-term contracts.

NOTE :—In cases of tenders other than the lowest or of an unusual nature accepted by the E-in-C prior approval of the Ministry of defence, Finance Division, will be obtained.

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SECTION X.—CONTRACTS

100. The following are the main classes of contracts :—

(a) Term contract (B. A. F. W. 1821).

(b) Lump sum Contract (B. A. F. W. 2159).

(c) Percentage Rate Contract (B. A. F. W. 1779).

(d) Item Rate Contract (B. A. F. W. 1779-A).

(e) Auctioneer's Contract (M. G. O. 165).

(f) Running Contract for supply of materials (B. A. F. W. 1815).

(g) Contract for conveyance of Materials (B. A. F. W. 1815-A).

(h) Piece Work Contract (B. A. F. W. 1780).

101. All Sanctioned contracts together with all Schedules, specifications, drawings, comparative statement of tenders and a certified copy of the notice calling for tenders, will be received in the Accounts Section for scrutiny by the Unit Accountant who will verify that they have been accepted by the competent authority, initialled and signed, where necessary by the contractor or his representative who is legally empowered to do so.

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103. A contract, as concluded, will be checked by the Unit Accountant to see that it is not at variance with the provision in the notice of tender, if any, and that it is no other than the draft previously checked and initialled by him. If in any particular case the draft, as checked by the Unit Accountant, is not converted into the contract agreement, the contract, as actually concluded, will be checked to see that it is not at variance with the provisions in the notice of tender, if any, and that it tallies with the draft contract agreement and supporting documents previously checked by him (see para 91).

104. As regards the comparative statement of tenders (B. A. F. W. 1810) the Unit Accountant will verify, that when the tender accepted is not the lowest the reasons for accepting a higher tender have been recorded and the provisions of para, 390, M. E. S. Regulations and of 191 of Standing Orders for the M. E. S. have been maintained.

105. The Unit Accountant will also see that when the tender accepted is said to be the lowest, it is really the lowest. For the purpose, he will have to calculate and compare the financial effect of the various contractors tenders.

106. The Unit Accountant will also see that in case of contracts for Minor/Major works, the number and date of letter under which administrative approval and technical sanction have been accorded, are given on page 2 Section (a) of the comparative statement of tenders.

107. The amount of the contract will be checked with the sanctioned estimate or the modified amount of previous contract in the case of term and running contracts. In the case of a contract on piece-work tender forms, a statement showing the approximate total value of the work to be done will be obtained from the Garrison Engineer and attached to the contract. For action to be taken on the conclusion of a contract for obtaining revised administrative approval, see para. 61.

108. If during the course of his scrutiny of contract documents, the Unit Accountant finds that there is any unusual provision in them which is likely to present difficulties in actual application or that the contract is vagur or ambiguous in any respect he will bring the matter to the notice of the Garrison Engineer and also the Finance Controller (Works), if necessary.

109. In cases of contracts falling within the Garrison Engineer's own powers of acceptance, the contract documents (*i. e.*, the portions not ordinarily printed) will ordinarily be drafted in consultation with the Unit Accountant in his capacity as Financial Assistant. The Unit Accountant will take this opportunity of placing before the Garrison Engineer his considered views on points which appear to him doubtful, it being remembered that any thing that audit can do to put the M. E. S. officers on their guard in time in respect of any matter that is likely to give trouble, is far more useful than making adverse comments later on.

110. After the contract documents have been examined in the manner indicated above an entry should be made by the Unit Accountant in the Index kept at the beginning of the guard file in which duplicate copies of contract received by him are recorded, *vide* para. 112 below. The serial number assigned to the contract in the Index will be the same as the one given by the Garrison Engineer with reference to para. 368, Regulation for the M. E. S. and will be noted in red ink on the first page of the agreement with the year of contract if not already noted by the Garrison Engineer. The contract will be referred to by this number and year in all future correspondence and bills pertaining to that contract.

Transmission to the Finance Controller (Works).

111. After the contract documents have been examined in the manner stated above the original and duplicate contract, together with all schedules, specifications, drawings, comparative statement of tenders and a certified copy of the notice calling for the tenders will be forwarded to the Finance Controller (Works) for scrutiny.

Duplicate copies of contract deeds to be maintained by Unit Accountant.

112. A duplicate copy of contract agreement and of all supporting schedules will be forwarded to the Finance Controller (Works), along with the original. This copy, after having been checked in the Finance Controller (Works) Office and certified as correct by Gazetted Officer of that office, will be returned to the Garrison Engineer's Unit Accountant who will retain it in his

own safe custody. He should record them in a guard file according to the serial number assigned to them by the Garrison Engineer to which an index as in the proforma below, should be pasted at beginning.

Sl. No. Assigned by the Garrison Engineer	Name of con- tractor	Description of contract	Amount	Remarks

Triplicate copy to be forwarded to the Sub-Divisional Officer

113. A triplicate copy of the contract and the attached documents will be attested by the Garrison Engineer. This copy after noting thereon the serial number (see paragraph 110) will be forwarded to the Sub-Divisional Officer.

Amendments

114. Amendments subsequently sanctioned to a contract will be examined by the Unit Accountant to ensure that they are in order, and that the powers for the acceptance of contracts have not been exceeded.

115. If the amendment involves enhancement of contract rates or is not sanctioned before the contractor has signed his final bill or in the case of running or term contracts for Minor works, maintenance, supplies, etc., if the amendment is not sanctioned before expiry of the period covered by the contract, approval of the next higher authority is required.

116. An amendment having a considerable financial effect, should not be sanctioned until after consultation with the Finance Controller (Works).

117. As soon as amendment has been sanctioned and signed by both the parties, the Unit Accountant will forward the original and duplicate copy to the Finance Controller (Works) for his scrutiny. After his scrutiny the Finance Controller (Works) will return the duplicate copy duly attested by a Gazetted Officer of that office to the Unit Accountant, who will attach it as an annexure to the copy of the contract agreement in his possession.

118. The effect of all amendments will be carefully studied, particularly, with a view to ascertain if an amendment involves recovery of a past payment in which case necessary action will be taken by the Unit Accountant.

119. Whenever occasion arises or special points of interest come to the notice of the Unit Accountants Garrison Engineers Offices, in their day-to-day work, regarding the working of contracts, these should be noted in the Master

Note Book (which the Unit Accountants are required to maintain) and the details entered up under single heading at one place in the proforma noted below:—

Name of Contractor with address.	Points of interest noted in the course of working of contracts.	period and nature of contract in which the point of interest was noticed.	Reference.	Remarks

The Unit Accountants should consult these entries for rendering financial advice to their Garrison Engineers.

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CHAPTER IV.—FINANCIAL AND CONSTRUCTION ACCOUNTS

SECTION XI.—FINANCIAL ACCOUNTS

125. The Financial Accounts that is the accounts of receipts and charges classified under the prescribed heads of accounts, will be prepared in the C.G.D.F. office for submission to the Government of the peoples Republic of Bangladesh.

126. For the preparation of the Financial Accounts, the Sub-Divisional Officer (or the Garrison Engineer where the expenditure is incurred by him direct) will, in respect of all expenditure that requires an entry in his construction accounts, submit to the Unit Accountants all Cash vouchers duly allocated, in duplicate except Muster Rolls, where a separate allocation sheet will be prepared by the Sub-Divisional Officers and attached to the Muster Rolls. If a voucher *e.g.* Treasury Receipt for revenue realised does not affect construction accounts, the vouchers will be allocated in the Accounts Section.

127. While recording allocation of the bills, vouchers, etc, the Sub-Divisional Officers (or the Garrison Engineer) will fill in the code numbers, of the amounts chargeable to each work, the Sub-Division, the work number and the budget classification.

128. The Unit Accountant will check the allocation given by the Sub-Divisional Officers (or Garrison Engineer) and carry out necessary corrections but, not without consulting the Sub-Divisional Officer concerned (or the Garrison Engineer).

He will see particularly that the code numbers used for work and budget classification are not contradictory. He will also complete the receipt side of the allocation where necessary and will ensure that the totals on both sides of each voucher agree. On close of the monthly accounts the Unit Accountant includes in the detailed abstract of receipts and charges, all vouchers whether of cash, Stores or transfer transactions. The "Detailed Abstracts of Receipts and charges" are prepared in respect of each Sub-Division from which "Abstract of Receipts and charges" showing the net debits and credits under each head of account, are made out. The net debits and credits are then transcribed in the punching Media form prepared in quadruplicate which are disposed of as follows:—

- (i) Original to "C.M.C." Section of C.G.D.F. Office.
- (ii) Duplicate copy together with Remittance Schedules to Accounts Section of the Finance Controller (Works) Office.
- (iii) Triplicate copy together with statement of responding items to "E" Section of the Finance Controller (Works) Office.
- (iv) Fourth copy is kept by the Unit Accountant as Office copy.

129. A numbering register will be maintained by the Unit Accountant in which necessary entries in respect of transfer vouchers, etc. received from the Sub-Divisional Officers of Garrison Engineer for adjustment will be recorded with a view to ensuring that all the vouchers intended to be included by the Garrison Engineer in a particular month's account are included therein.

130. The Finance Controller (Works) will carry out correction, if necessary, in respect of amounts of pre-audit bills. He will not, however, alter the works allocation or budget classification in any circumstances. If he finds that works allocated and budget classification are contradictory he will either return the vouchers to the Garrison Engineer for correction or will point out the discrepancy while returning the bill after authorising its payment for necessary correction by the Garrison Engineer before payment.

131. After entries have been made in the Transfer Entry numbering register, the Unit Accountant will inform the Sub-Divisional Officer of the Garrison Engineer the last number of the voucher included in the monthly Financial Accounts. The information thus supplied will be useful to the Sub-Divisional Officer or the Garrison Engineer in reconciling the discrepancies, if any, between the figures shown by the Unit Accountant in punching Media and the amounts noted by the Sub-Divisional Officers of Garrison Engineer in their construction accounts.

132. Any alteration made by the Unit Accountant in the allocation will be intimated to the Sub-Divisional Officer or the Garrison Engineer who will correct his record accordingly.

133. In order to minimise the chance of alterations having to be made in the "month" of adjustment, the Sub-Divisional Officer will mark all vouchers initialled by him after the 25th of a month as adjustable in the subsequent month's accounts.

134. To avoid the possibility of any discrepancies between the construction Account and the Financial Accounts the Unit Accountant must ensure that :—

- (i) figures used in the allocation are legible besides being correct ;
- (ii) an up-to-date typed list showing code numbers assigned to various works in the Division is maintained, copies being available with all clerks dealing with allocation ;
- (iii) if a clerk dealing with the allocation is in doubt in regard to the accuracy of a code No. quoted in an allocation, he refers the point of doubt to the Unit Accountant, who will, if Necessary consult the Sub-Divisional Officer concerned and the Divisional record of sanctions and get the allocation properly amended by the Sub-Divisional Officer concerned ;
- (iv) in any case of doubt the Garrison Engineer's orders are obtained for recording of a fresh allocation which should be signed by the Garrison Engineer and intimation sent to the Sub-Divisional Officer.

135. The Unit Accountant will post the Abstract of receipt and payments as soon as cash vouchers are passed for payment and cheques are issued by the Garrison Engineer. The duplicate copies of cash vouchers allocation sheets for Muster Roll, Transfer voucher, I. D. Schedules, etc. will be returned by the Unit Accountant to the Sub-Divisional Officers after endorsing thereon number and date of the cheque and cash book item or Transfer Entry numbering item, etc, for posting Construction Accounts.

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SECTION XII.—CONSTRUCTION ACCOUNTS

140. The Construction Account is maintained by Sub-Divisional Officers for each work or service. It shows for purposes of control, the amount of sanction and allotment and also the expenditure as and when incurred with sufficient details as to the nature of expenditure and reference to vouchers. Liabilities and expected credits are also shown until adjusted.

The Unit Accountant is required to check the accuracy of the posting in the construction Accounts with the aid of vouchers recorded in his section and the monthly Financial Accounts compiled by him ; in case of outstation Sub-Divisional Officers, arrangements will be made with the Garrison Engineer to ensure that every outstation Sub-Divisional Officer brings his ledgers to the Garrison Engineer's Office for check every month.

141. If an error is found in the Sub-Divisional Accounts the Unit Accountants, will have it set right on the spot.

142. In checking the Construction Accounts, the Unit Accountant will see that :—

- (a) sanction and allotment noted in the construction Account agree with the entries in the Register of Appropriation and that when a sanction is revised the word "Revised" is prominently written against the amount of sanction ;
- (b) reference to letter number and date according sanction, etc, quoted in the ledger is correct ;
- (c) amounts shown as "charges" against and "Recoveries" from contractors agree with the balances shown in the Contractor's Ledger kept by the Unit Accountant ;
- (d) the total expenditure up-to the end of the last year in respect of works in progress, has been brought forward correctly and noted in the Construction Accounts for the new year ;
- (e) individual items as well as total expenditure of the month agree with corresponding items and totals shown in the punching Media ;
- (f) no undue delay takes place in the submission of completion reports after the completion of works ;
- (g) the expenditure incurred in a month is within the normal limits when compared with the total allotment for the year ;
- (h) the abstract has been prepared for the separate folios under one detailed head and that total of the abstract agrees with the total of the folios and the punching Media ;
- (i) the Garrison Engineer has periodically inspected the Construction Accounts and has signed the accounts in token of his having seen them.

Condition of Accounts

143. If the unit Accountant finds either in the course of checking allocation or the Sub-Divisional Officer's Construction Accounts, that a particular Sub-Divisional Officer's Accounts are not maintained in a satisfactory condition he will bring the matter to the notice of the Garrison Engineer for any action that the latter may think fit to take. If this action is not effective, he will report the matter to the controller.

Materials

144. In case of works executed departmentally, it should be verified that all stores, the cost of which has been charged to the construction Account, have been shown in the list of materials attached to the Muster Roll concerned.

Material Accounts

145. The balance of the material account in the Construction Account should be compared with the summary of the Material Register and the Sub-Divisional Officer be asked to explain the discrepancies unless the difference is trifling.

Departmental charges

146. When leviable, departmental charges on works executed by the M. E. S. are adjusted by Sub-Divisional Officers by means of transfer vouchers. At the time of his scrutiny of the construction Accounts, the Unit Accountant will verify that the charges have been levied at the sanctioned rate on the booked expenditure and that the calculations are correct.

Monthly Expenditure Returns

147. The monthly Expenditure Returns submitted by Sub-Divisional Officers will be examined by the Unit Accountant after check with the Register of appropriations, etc. In submitting the return to the Garrison Engineer, the Unit Accountant will bring to his notice points which need his attention, e. g. low expenditure, delay in submitting bills in any particular case, excesses in any particular Sub-Division, progress of expenditure as compared with previous months figures and risk, if any, of a possible lapse or excess.

148. The Garrison Engineer will consolidate the Expenditure Return from the returns submitted to him by the Sub-Divisional Officers through the Unit Accountant and will submit the consolidated return to the M. E. S. with a copy to the Finance Controller Concerned.

The figures in the consolidated Expenditure Return should also be verified by the Unit Accountant with the punching Media for the relevant month and signed.

149.

CHAPTER V.—BILLS AND VOUCHERS.

SECTION XIII.—INTRODUCTORY

Bill Register

150. To watch the disposal of bills, a bill Register will be maintained in the Accounts Section. All bills will be entered in this Register on the date of receipt and the disposal recorded against each entry.

Prompt Disposal of Bills

151. Bills are to be disposed of as expeditiously as possible. Labour and other bills that do not involve much clerical work should be disposed of within three days of, and others within 7 days of their receipt.

Arrear list of Bills

152. As far as possible the discrepancies found in bills should be settled by personal discussion with the Executive but if it is found necessary to return a bill to the Sub-Divisional Officer, care will be taken to see that the objections are taken up all in one batch and not piecemeal. The auditor/junior auditor to whom the duty of maintaining the Bill Register is assigned, will prepare and submit to the Unit Accountant every Monday a list of bills that have been outstanding in the Section for more than seven days. The Unit Accountant will scrutinize the list, investigate the cause of delay and take such action as may be necessary to expedite disposal of the bills.

153. Bills are of the following kinds :—

- (i) Contractors Bills.
- (ii) Muster Rolls.
- (iii) Casual Labour Rolls.
- (iv) Bills in respect of :—
 - (a) Rent for hired buildings.
 - (b) Rent for land.
 - (c) Rates and taxes.
 - (d) Care of vacant buildings.
- (v) Bills for local supplies.
- (vi) Miscellaneous on account of contingencies etc.
- (vii) Establishment and T. A. Bills.

154. The Garrison Engineer holding assignment or the Assistant Garrison Engineer holding imprest is authorised to pay from his assignment/ imprest all Muster Rolls, casual personnel bills, claims for care of vacant buildings and

advances to contractors on running accounts, including secured advances. In special cases and with the previous approval of the E-In-C a Garrison Engineer may also pay any final bills, the gross amount of which does not Taka 3,000. Such bills, muster rolls, etc, will be checked by the Unit Accountant, as laid down in the following paragraphs prior to payment.

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SECTION XIV.—CHECK OF BILLS

General Scrutiny of Bills

158. On receipt from Sub-Divisional Officers, etc, bills should be examined to see that they are complete in all respects, are in duplicate, and properly allocated *vide* para 126, have been signed by all concerned and are accompanied by the Measurement Book, the Abstract of Measurements in duplicate or Requisitions, where necessary. If a bill is not complete in any respect or is not accompanied by a required document, the bill will be returned to the Sub-Divisional Officer for completion.

159. The important points to be seen by the Unit Accountant in checking bills and vouchers are :—

1. that all calculations are correct ;
2. that totals of all vouchers are correct ;
3. that the work done and payments claimed therefor agree with the contract agreement relating thereto ;
4. that the voucher is in the prescribed form, or, if not that no particulars or signatures required by the form applicable to the class of charge, have been omitted.
5. that copies of bills are marked "Original", "Duplicate", etc., and that the original copy is signed and not the duplicate ;
6. that the claim is not time barred and that the period to which the payment relates and the allocation of the charge, are clearly shown ;
7. that it is signed by the responsible officer or officers where required. (A signature by a stamp or in pencil should not be accepted except in the case of indents on various departments, firms, etc, for the supply of stores, the original copy of which may be signed in indelible pencil) ;
8. that it is properly filled up and completed ;
9. that the nature of charge is such that it is payable by Government ;
10. that the outlay is fully detailed and that quantities and rates are given, of work done, materials supplied for services rendered except where the work is certified to be unmeasurable ;

11. that the total of each bill is expressed in words, as well as in figures ;
12. that no erasure is made in the bill and that corrections where necessary are made in red-ink, leaving the original figures legible after being crossed out ;
13. that all corrections are attested by the payee as well as the Sub-Divisional Officer. The Garrison Engineer is not required to initial individual corrections, but corrections in the total of the bill will be initialled by him ;
14. that unusual remarks are carefully looked into ;
15. that a correct reference to Measurement Book and its pages is given on bills, when necessary ;
16. that in connection with charges for demolition, a demolition certificate is attached, indicating the condition of the materials received and the manner in which they have been disposed of ;
17. that rates charged are correct according to the terms of the contract. (In case of bills based upon schedule rates, the rates in force on the issue date of the Notice calling for tenders are applicable);
18. that the description of work charged for tallies with that shown in the schedule of rates and that the rate allowed is appropriate to the nature of work done ;
19. that the quantity of work done shown in the bill or the abstract of Measurements is the same as recorded in the Measurement Book ;
20. that the rate of contractor's percentage added to or deducted from the total of the bill is correct ;
21. that in the case of bills for periodical repairs (a) a record of the execution of repairs has been kept by the Sub-Divisional Officer in the R.M. Book and (b) that entries, in the R. M. Books connected therewith have been checked by the Local Audit Officer. If these entries have not been audited, they will be checked by the Unit Accountant ;
22. that if the amount of the bill exceeds Taka 20 revenue stamp is affixed on the bill ;
23. that in case of requisition bills, duplicate copies of the details in BAF-158 duly signed and initialled by the officers concerned as well as by the contractors are attached with the original bill ;
24. that stores issued to the contractor against one requisition have not generally been transferred against another requisition ; if done, necessary reference to transfer voucher No. and date are noted for verification ;
25. that a consolidated list of stores in respect of all the requisitions billed for is attached with the bill ;
26. that the amount of work done agrees with that of the original sanction on the requisition or otherwise, revised sanction has been given and the causes of variations recorded thereon ;

Contractor's bills

160. In addition to the checks laid down in the preceding paragraphs, the following points will also be seen in connection with contractor's bills :—

- (a) that in case of final bills, a certificate has been recorded to the effect that the payment is in final settlement of all demands ; that all tools and plants have been returned and the site cleared, and the bill has attached to it a statement showing particulars and quantities of stores used on the work ;
- (b) that the number of the last bill quoted in the final bill and the amounts are correct ;
- (c) that the allocation noted on the bill is correct ;
- (d) that all alterations in quantities have been attested by the officer making them ;
- (e) that the total amount payable on a bill is rounded off to the nearest Taka, that is, fractions of less than 50 poisha are omitted and 50 poisha and over calculated as one Taka ;
- (f) that in case of Requisitions, submitted in support of bills measurements entered therein have been checked in the same manner as those give in Measurement Books, It should also be seen :—
 - (i) that the description of the work done tallies with that of the work ordered ;
 - (ii) that the rates charged are correct according to the terms of the contract ;
 - (iii) that the calculations are correct ;
 - (iv) that the administrative authority concerned has signed the completion certificate ;
 - (v) that the work has been completed within the stipulated period ;
- (g) that in the case of bills for lump-sum contracts based on Bills of Quantities, deviations, if any have been measured and valued by the technical officer concerned who has certified on the bill that the rates passed for payment or recovery have been checked by him and are in accordance with the Bills of Quantities tendered by the Contractor. No further check on these rates will be exercised by the Unit Accountant. Bills based on Bills of Quantities will be marked secret and will be submitted to the Finance Controller (Works) in a secret cover.

NOTE.—The completion cost should be noted in the Register of Requisitions.

Muster Rolls

161. Muster Rolls will be closed weekly, every ten days, or monthly as may be ordered by the Garrison Engineer and will be submitted to the Garrison Engineer for check and payment. After check by the Unit Accountant, the Garrison Engineer will pay from his Assignment.

After payment, the Muster Rolls will be recorded by the Unit Accountant.

162. The Muster Rolls will be checked with special reference to the following points :—

- (i) that a double claim is not preferred. (For this purpose, particulars of identifications given in the Muster Roll will be carefully checked);
- (ii) that rate *per diem* is appropriate to the class of labour and does not exceed the standard labour rate without the sanction of the competent authority ;
- (iii) that the total No. of days is correctly worked out ;
- (iv) that [the amount shown as payable is correct with reference to the No. of days worked and the rate *per diem* ;
- (v) that the allocation to various works of the amount payable has been worked out correctly and agrees with the amount of labour actually employed on these works ;
- (vi) that the Garrison Engineer or another Officer deputed by him for the purpose initials the Muster Roll as often as is the local rule or custom ;
- (vii) that it is written daily by the Mustering Officer ;
- (viii) that the totals are correct ;
- (ix) that it agrees with Labour Reports. (See paragraph 359) Discrepancies, if any, should be investigated ;
- (x) In case of work executed against requisitions, that :—
 - (a) requisition with completion certificates duly filled are attached to the Muster Roll ;
 - (b) the work done corresponds to that sanctioned ;

The completion cost should be noted in the Register of Requisitions.

163. The progress of work done is required to be recorded in the Muster Roll or a separate sheet attached to the Muster Roll. This should be checked in the same manner as measurements in the Measurement Book and the value of work done calculated at the schedule rates (Plus or minus the current contractors percentage) to see that the work has been economically executed, when an item of work is stated to be unmeasurable it should be verified that the work has been classed as such by the Garrison Engineer.

164. A list of stores issued to each work and expended should be looked for and checked with the quantity of work done.

165. It should be seen generally that Muster Roll contains no erasure, interpolations and overwritings, etc, and that all corrections are neatly carried out and initialled. These instructions also apply *mutatis mutandis* to payments made on casual Labour Roll (B. A. F. W. 2256).

Casual Personnel Bills

166. The Casual personnel Bill (B. A. F. W.2258) is used for the payment of casual personnel paid at monthly rates. It will be prepared monthly in duplicate by Sub-Divisional Officer on a date fixed by the Garrison Engineer. The bill will be prepared for the actual period to which it relates. After check by the Unit Accountant, payment will be authorised by the imprest/assignment holder from his imprest/assignment.

167. If the amount of the bills is allocated to various works, the amount allocated to each should be checked.

168. The Unit Accountant will maintain a separate file in which all the sanctions accorded by the competent authority for the employment of casual personnel will be recorded chronologically.

Suitable notes will be made of amendments and cancellations of the original sanctions against the sanctions already recorded under the initials of the Unit Accountant.

At the time of passing the casual personnel bills, they should be checked with the sanctions recorded on the file and payment authorised after the necessary audit has been conducted with reference thereto.

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SECTION XV.—CHECK OF MEASUREMENT BOOKS

171. The Unit Accountant will keep a Register of Measurement Books. In this, will be recorded the serial number of each book, date of issue, date of transfer from one subordinate to another, and the date of final return for record. These Particulars will also be entered inside the cover of the Measurement Book. A Measurement Book will only be issued when ordered by the Garrison Engineer who will specify the Sub-Divisional Officer for whom it is required. Completed. Measurement Book will be preserved for ten years after the date of completion of works, the measurements of any part of which are recorded therein. In the register of M. B. the date on which the M.B. is due for destruction and the date of actual destruction will also be noted.

172. The Measurement Book B. A. F. W. (2261) is the basis of all accounts of quantities of work done or of materials received that have to be measured or counted. It will be scrutinized by the Unit Accountant and checked arithmetically. He will compare measurements of each portion of a work with the Abstract of the detailed estimate when this exists.

173. It is not feasible to lay down hard and fast rules for the check of Measurement Books as this work is largely a matter in which Unit Accountant must use their common sense and intelligence. The following lines are however, indicated for guidance :—

- (i) The nomenclature of the items of work whether abbreviated or not, as recorded in the Measurement Book, should set forth clearly and correctly the class of work involved and be easy of identification

with the schedule rate concerned, if any. While it is not the intention that the nomenclature as entered in the Measurement Book should correspond word for word to that shown in the schedule of rates or the Abstract of quantities and prices (B. A. F. W. 2244), it is essential that it should be such as cannot be confused with any other item in the schedule or the Abstract ;

(ii) The totals of the Abstract in (B. A. F. W. 2264) must be the same as the totals entered in the bill form ;

(iii) All the calculations in the Measurement Books should be checked to see that they are correct ;

(iv) The printed rules contained in the Measurement Books should be complied with ;

(v) It should be seen that the various measurements recorded under different headings or pages of the book correspond with one another e. g. :—

(a) the number and length of walls in super structures as shown in the Booked should not exceed the number and length of the same for which foundations had been dug and concrete laid ;

(b) deductions on account of doors and windows (as shown in the bill under journey) should be made from masonry ;

(c) the measurements in foundations will also indicate the sizes of rooms for check against flooring and roofing.

(d) Plastering, pointing, painting, etc. should follow the measurements of walls, doors, roofs, etc.

(vi) Iron work paid for by weight should be checked against the length used as the weight per runnig foot, etc. is known.

(vii) The Bangladesh Schedules of rates should be consulted for check of rates at which payment for work is claimed.

174. The Unit Accountant should also see that measurements are generally recorded by the Sub-Divisional Officer himself. Repeated disregard of this rule will be brought to the notice of the Garrison Engineer. He will also see that a proportion of all measurement taken in the Divisions has been checked by the Garrison Engineer or the Assistant Garrison Engineer. The Unit Accountant will see further that entries in the last column are invariably in ink, that pencil entries are not inked over, that all corrections are attested and generally there are no doubtful or suspicious entries. Inaccuracies in measurements and other irregularities that come to notice, will be pointed out to the Garrison Engineer. Measurements recorded in Requisitions and Muster Rolls and casual Labour Rolls will be checked in a similar manner.

175. Any abnormal delay in the taking of measurements after the completion of work and in the submission of bills after measurements have been taken will also be brought to the notice of the Garrison Engineer for such action as he may consider necessary. A record of such instances of delay and of serious irregularities in measurements and the action taken by him and the Garrison

Engineer will be maintained by the Unit Accountant for inspection by the Local Audit Officer at the time of his visit.

After the measurements have been checked in the manner stated above, the Unit Accountant will, in cases where measurements have been carried over from one measurement book to another, or from one page to some other page (which is not in consecutive order) of the same books, note the number and date of the bill on which payment is made, on the page(s) from which measurements have been carried over. On the page where the measurements for the work billed for are terminated, he will endorse the following certificate :—

“Pages from.....to.....of Measurement Book No.....checked and bill No.....dated.....passed to the Finance Controller (Works).....on.....No diagonal line in red ink will be drawn across the pages checked.

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177.

SECTION XVI.—MISCELLANEOUS

Contingent Charges

178. The following charges will be paid by the G. E. from his imprest/assignment after check and audit by his Unit Accountant in accordance with the ordinary standing orders regarding contingent expenditure.

- (i) Cost of Stamps.
- (ii) Carriage of parcels, etc, and tonga hire for Cashing Cheques.
- (iii) Hot Weather Establishments.
- (iv) Small payments for drinking water and for dusting offices.
- (v) Payments on account of law charges, other than those which are incidental to a work or to the hiring of accommodation.
- (vi) Charges on account of advertisement other than those for works.
- (vii) Charges for local printing at private presses and binding charges where authorised.
- (viii) Pay of sweepers and bhisties employed for offices.
- (ix) Parishable articles of office use for inspection bungalows.
- (x) Cost of Books and periodicals.
- (xi) Chemical for ferro prints.
- (xii) Language rewards and honoraria.
- (xiii) Other miscellaneous charges not included in the above but which are ordered to be classed as contingent charges.

The charges, however, referred to at (v) (xii) and (xiii) above will be preferred to the Finance Controller (works) for pre audit before payment is made from imprest/assignment.

NOTE. Bills for articles of stationery purchased locally will, after check and verification be sent to the Central Stationery Office for payment.

Objections

179. To avoid unnecessary correspondence, the Unit Accountant will settle as many objections as possible by discussion with the Garrison Engineer. The Unit Accountant will attach to the bill a list of the objections which he has settled with the Garrison Engineer and also a memorandum giving any points on which there is a disagreement and on which a ruling is required from the Finance Controller (works).

180. After signature by the Garrison Engineer the Unit Accountant will endorse the Bill either "checked and found correct" or "checked and found correct with reservations, *vide* attached note" In the case of bills based on mesasured works the Unit Accountant will also sign the following endorsement on the bill :—

"Checked with the Measurement Book and the abstract and with the contract and sanctioned specifications and passed for TK..... on....." He will at the same time endorse over his signature below the abstract of Measurements :—

"Checked, and bill No.....dated.....Passed to the finance Controller (works) on.....In the case of bills based upon Record Measurement Books, the Unit Accountant will record on the bill of the requisition a note showing whether the relevant entries in the R. M. Book have been checked by the local audit staff or if not, whether they have been checked by him.

181. After completion as above, bills payable from imprest/assignment will be passed to the cashier after the payment there of has been approved by the Garrison Engineer. As regards other bills, Unit Accountant will forward the original copy of the bill and the abstract of measurements to the Finance Controller (works), retain, the duplicate copies of the bill and the abstract of measurement in his office in order to settle any further audit objections. etc. The Measurement Books will not be sent to the Finance Controller (works).

Normally, payment of pre-audit bills and other bills will be made by the Garrison Engineer by means of cross cheques drawn in favour of contractors, bankers from his assignment, and the entries in the cash book will be initialled by the Unit Accountant and Garrison Engineer After payment, the duplicate copy of the bill will be completed by noting there on Cash Book No. and date, and passed on to the Sub-Divisional Officer concerned for making necessary entries in the construction accounts, and record in his office.

182. Payments made by the Garrison Engineer in respect of vouchers submitted by a Sub-Division will be notified to the Sub-Division, on the duplicate copy of the voucher (allocation sheet in the case of muster rolls.).

183.

CHAPTER VI.—CASH ACCOUNTS

SECTION XVII

184. Every imprest/assignment holding officer maintains a Cash Book (B.A.F. W. 2246). In this, all transactions dealing with the receipt of cash or cheques and all payments or disbursements will be entered as they take place. The Cash Book is maintained under the supervision of the Unit Accountant.

185. The receipts for and payments from Imprest/Assignment will also be recorded in the Cash Book. In case of imprest, the amount of Imprest sanctioned will be noted on the top of the form in red ink before the transactions for each month are recorded.

186. When the Cash balance in hand is sufficiently low to render it necessary, a cheque in recoupment will be demanded from the Finance Controller (works.) At the time of each demand, the Unit Accountant will verify that the amount for which the cheque is required is not likely to cause an excess over the sanctioned limit. Immediately on receipt, the cheque will be noted on the receipt side of the Cash Book and the entry attested by the Unit Accountant.

187. Miscellaneous cash receipts may also be credited to the Imprest/Assignment provided the limit is not exceeded thereby. If a receipt causes an excess over the amount, the amount received should immediately be paid into the treasury on a Receivable order. Like entries for cheques received for imprest, all entries on account of cash receipts will be checked and initialled by the Unit Accountant, who will verify that each item is sufficiently detailed for facility of identification and allocation.

Payments

188. Payment from imprest/assignment will be recorded on the credit side of the Cash Book daily as disbursements are made.

The Unit Accountant will check all entries to see that :—

- (a) an entry is made on the date of payment ;
- (b) the amount shown as paid agrees with the amount mentioned in the pay orders ;
- (c) the reference to voucher No. quoted in the Cash Book is correct ;
- (d) the name of the payee is the same as that on the bill ;
- (e) the payee has given a clear and proper receipt on the bill ;
- (f) if the payment is made to an agent of a contractor, it will be seen that the agent holds legal authority on behalf of the former ;
- (g) the classification recorded in column 7 is correct.

Closing of Cash Book

189. The Cash Book will be closed on the 25th of each month (except for the month of June when it will be closed on the last day of that month)

when the balance will be struck. The amount of cash in hand will be stated in figures as well as in words and a certificate endorsed by the Garrison Engineer to the effect that cash in hand has been counted and found correct.

Transmission to F. C. (Works).

190. Original Cash Book together with supporting vouchers in original will be rendered to the Finance Controller (works) Office on the 10th of the following month to which it pertains.

NOTE.—The following vouchers will not be submitted to the Finance Controller (works). but will be kept in safe custody, by the Unit Accountant with a covering list showing vouchers numbers and amounts :—

- (a) Muster Rolls or other vouchers in support of payments to labourers irrespective of amount, and casual personnel bills.
- (b) Other cash vouchers whether relating to works or contingencies the amounts of which do not exceed TK. 25.

A certificate will, however, be recorded by the Unit Accountant on the forwarding memo, to the effect that the vouchers (to be referred to by numbers) are in existence and that they have been recorded.

Check to the Cash Book

191. Before the cash book is forwarded by the Unit Accountant to the Finance Controller (Works), the Unit Accountant will see that :—

- (a) the original Cash Book is complete in all respects and all entries made therein have been initialled by him and the G. E.;
- (b) all disbursement vouchers, except Muster Rolls, Casual personnel Bills, and such vouchers as may be with the F. C. (Works) already are properly numbered and attached in original ;
- (c) the amounts advanced to the disbursing officers have been duly paid and the balance returned to Chest. In cases where the amounts advanced have not been disbursed before the close of the month, action to expedite the payment has been taken ;
- (d) each voucher bears the receipt of the payee and that the sum acknowledged is written in words as well as in figures. When the amount is entered by the payee in words or in figures in the vernacular, it should be translated into English ;
- (e) receipt stamps are fixed in all cases in which they are required by Regulations ;
- (f) signatures of all partners in a contract as recorded in the contract Deed are obtained, unless the person signing the receipt holds the necessary power of Attorney on behalf of all the partners ;
- (g) receipts are made out for the actual payment on the bill plus the amount of security deposit deducted ;

(h) thumb marks, seal impressions and marks are attested by the two witnesses.

Cheques Received from F. C. (works) in payment of D. F. D. Establishment Bills.

192. Cheques received by the Garrison Engineer from the F. C. (works) in payment of D. F. D. Establishment bills will also be noted in the Cash Book on the date of receipt and the entries will be checked by the Unit Accountant.

Acquittance Rolls of M. E. S. Establishment.

193. In case of Acquittance Rolls of M. E. S. Establishment Acknowledgements of payees will be obtained on the duplicate copy of Bills and recorded in the Unit Accountant's Office after check by him.

Unpaid Wage Register

194. An account of unpaid wages of labourers employed on M. R. or C.P. Bill will be kept by the cashier in B. S. F. W. 2259. Entries in this register will be checked by the Unit Accountant. When an amount is left unpaid on a M.R. or C. P. Bill, it will be entered in the Register together with full particulars of the payee and the voucher on which the amount remained unpaid. The classification will be noted in column 8, the amount will be noted in figures as well as in words in column 7 and will be intialled in column 10 by the Unit Accountant.

Amounts not claimed within a period of twelve months of their becoming due shall be deemed to be forfeited and will be marked off accordingly in the Register. If claimed subsequently they will not be passed for payment until sanction is obtained of the District or Independent Brigade Commander concerned or in doubtful cases, of the Government of Bangladesh *vide* para. 124, Financial Regulations for the Army part I.

195. At the time of passing for payment a bill in respect of an amount entered in the Register, the Unit Accountant will note the Bill No. and date in column 9. On payment, the voucher number will be noted in the same column underneath the bill number and date, each entry being initialled in column 10 by the Unit Accountant.

The Register of unpaid wages kept by an imprest holding Sub-Divisional Officer etc. at an outstation will be checked by the Local Audit Officer at his periodical inspections.

Cash Receipts

196. The Unit Accountant will keep a stock of Receipt Book (S-119) an account of which will be maintained in form 4 (Appendix "B").

197. Issues will be made on demand under the orders of the Garrison Engineer with due regard to the number of Books already with the demanding officers.

198. The return of counterfoils will be watched through this register. On receipt of counterfoils, the Unit Accountant will verify that no counterfoil

is missing and that if a counterfoil has been cancelled, the reasons for cancellation are recorded and initialled by the holder of the Receipt Book and that the cancelled foil is attached. The amounts received will be traced in the Cash Book. A certificate to the effect that the required comparison has been made will be recorded on the cover of the Receipt Book. When payments are due to Government, they will normally be made into treasuries on Receivable Orders (B.A.F.A. -507) issued by accounting officers, unless recoveries are effected through pay bills etc.

199. All Unit Accountants attached to M. E. S. Offices are authorised to sign Receivable Orders in connection with amounts due to the State on account of rent and charges for water and electric energy. When cash is tendered, the tenderer should be asked to deposit the amount in the treasury on a Receivable Order which should be issued unless cash can be accepted under Regulations.

200. Whenever cash or Treasury receipt is accepted, a receipt (S-119) will be given to the payer. The receipt should clearly indicate whether the amount is received in cash or otherwise.

Cash Received will be Credited to Imprest *vide* paragraph 187.

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198. At the time of passing for payment a bill in respect of an amount entered in the Register, the Unit Accountant will note the Bill No. and date in column 9. Of course, the voucher number will be noted in the same column underneath the bill number and date, each entry being initialled in column 10 by the Unit Accountant.

The Register of unpaid wages kept by an imprest holding Sub-Divisional Officer etc. at an organisation will be checked by the Local Audit Officer at his periodical inspections.

Cash Receipts

196. The Unit Accountant will keep a stock of Receipt Book (S-119) an account of which will be maintained in Form 4 (Appendix "B").

197. Issues will be made on demand under the orders of the Garrison Engineer with due regard to the number of Books already with the demanding officer.

198. The return of counterfoils will be watched through this register. On receipt of counterfoils, the Unit Accountant will verify that no counterfoil

CHAPTER VII—REVENUE

SECTION XVIII.—LEDGERS AND ACCOUNTS

Demand for payment

204. The Garrison Engineer is responsible that demands for payment are made as Revenue, regular or occasional, falls due ; that steps are taken to effect prompt realization thereof and that proper records are maintained showing in respect of all items of revenue recurring and non-recurring, the assessment made, the progress of recovery and the outstanding debts due to Government.

205. The Garrison Engineer's Unit Accountant maintains the following ledgers etc :—

(i) Rent assessment ledger (B.A.F.W.-2239) ;

(ii) Revenue Ledger (B.A.F.W.-2240) ;

(iii) Register of Buildings (Manuscript).

206. Rent Assessment ledger is maintained for all rentable buildings including Government owned and all hired buildings rented out. This will be kept as a permanent record and entries must be made whenever additions or alterations necessitate a revised assessment of rentals.

If a squash racquet court or a tennis court is provided, the cost thereof, will not be included in the capital cost of the building to which the court is attached but rent therefor will be assessed separately.

207. The Garrison Engineer will arrange that when the accounts of a work involve expenditure on the construction, acquisition or equipment of a building intended to be used as a residence, or expenditure on renewals or additions and alternations to an existing residential building, information in regard to the amount of expenditure involved is furnished to the Unit Accountant. On receipt of this information the Unit Accountant will see :—

(i) that if it is a new building it is entered in the Rent assessment Ledger ;

(ii) that steps are taken to obtain the orders of competent authority to assess or revise the rental ;

(iii) that the assessed rental or the revised rental is noted in the Revenue Ledger with a remark, in the case of the latter, as to the date from which it takes effect.

208. The Unit Accountant will compare the Rent Assessment Ledger with the Register of Buildings and the Revenue Ledger every year in July to see that the Capital value of Buildings shown in the Register and the assessed rent in the Revenue Ledger agree with the entries in the Rent Assessment Ledger. Any discrepancies noticed will be investigated and rectified by reference to original documents on the authority of which a different capital cost or assessed rental is shown. A comparison will also be made in July every year between the Register of Hired, Leased and Requisitioned Buildings in the Station pool, and the Revenue Ledger to see that all buildings hired for residential purposes for any period

during the preceding year were duly shown in the ledger. A certificate to the effect that required comparison has been made will be recorded, in the Rent Assessment Ledger.

Rent Assessment

209. (i) The rent worked out in the Rent Assessment Ledger in accordance with para 9 of Quarters and Rents will be applicable in those cases where the recovery of rent is governed by the rules in Quarters and Rents. Rent so assessed will, however, be pooled separately for the purpose of arriving at an average rent per class of accommodation and the pooled "average assessed rent" for each class of accommodation, as approved by Government from time to time, will apply when the recovery of rent is governed by the Revised Rent Rules under the Modified New Scales of Pay for Bangladesh Service Officers.

(ii) Rents of Civil Department and hired/requisitioned accommodation will also be assessed at the same rate as the pooled "Average Rent" of the class of accommodation in which the Civil Building or hired/requisitioned accommodation is classified.

(iii) Average rent for tents and bashas will be as approved by Government from time to time.

Revenue Ledger (B.A.F.W. 2240)

210. In this will be recorded revenue due and recovered in respect of each building or quarter and also those in respect of other sources of revenue (lease of land, brick-field etc). Separate Revenue Ledgers will be maintained for (a) Government owned Buildings and (b) Hired/Leased and requisitioned buildings in the Station pool. A separate folio will be opened for each building, quarter or miscellaneous item of revenue and entries will be made therein as transactions occur. A separate folio will also be allotted for each squash racquet and tennis court, rent for which will be recovered in addition to the rent for the living accommodation as laid down in para 14(K) and (I) Quarters and Rents. The folios will be grouped by stations.

The Unit Accountant will ensure that all the hired, leased and requisitioned buildings for which rent is paid by the Military Estate Officer concerned to the Landlords are brought on the Revenue Ledger. For this purpose, the Unit Accountant, Military Estate Officer should send to the Unit Accountant, Garrison Engineer (MES) Office in the first week of every Quarter, statements of all buildings in respect of which rent is paid by the State; changes, only during the other two months of the quarter will be intimated. The Unit Accountant, Military Estate Officer, will obtain and record acknowledgements of the quarterly statements and the subsequent "Change Statements".

211. Recoveries on account of charges for electric energy and water from consumers paying direct to the M.E.S. are watched through the Consumers Ledgers. These will be treated as a separate class of Revenue; a folio of the Revenue Ledger being allotted to each class of such receipts.

212. Separate Revenue Ledgers will be maintained for Head VIII-M.E.S. and for Major Head relating to Civil Works Revenue. The Ledger will be submitted monthly to the Garrison Engineer who will initial them in token of his scrutiny.

Register of Buildings

214. The Unit Accountant will maintain an up-to-date record of all rentable buildings in manuscript registers to be maintained separately for (i) Government owned buildings, (ii) Hired, Leased/Requisitioned Buildings in the station pool and (iii) Any other buildings hired direct by officers under the orders of the Station Commander, in respect of which rent is paid by them direct to the Landlords. These registers will serve as a permanent record and will show details of accommodation as indicated below :—

- (a) Quarter No. and Location.
- (b) Class of accommodation.
- (c) Monthly assessment.
- (d) Whether furnished or unfurnished, and if furnished, monthly hire of furniture.
- (e) Whether metered or unmetered as regards electricity and water.

In order to keep these Registers up-to-date, Quarterly Statements embodying all the changes which took place during the Quarter ending 31st July, 31st October, 31st January and 30th April will be furnished by the Garrison Engineer so as to reach the Unit Accountant by the 10th of the month following the quarter to which it pertains.

Vacant Buildings

215. After the posting of the Revenue Ledger for the month has been completed, the Unit Accountant will prepare and submit to the Station Commander through the Garrison Engineer, a list showing all rentable accommodation, Quarters, etc., lying vacant during the preceding months, with a copy to the L.A. O., M.E.S. who will watch that the list is prepared regularly by the Unit Accountant and take such action on the list as may be deemed necessary.

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Competition of Revenue Receipts

218. Rent Bills and other vouchers relating to revenue receipts will be posted by the Unit Accountant in the Revenue Ledger in the manner indicated in para 242. The charges for rent of accommodation and allied services viz : water, electricity furniture etc. will be shown by the Unit Accountant in separate columns provided for the purpose in the Rent Bills (B.A.F.W. 2241) which will be classified under the prescribed heads of account of M. E. S. revenue and included in the monthly accounts by the pay Accounting Officer concerned, after effecting the recoveries from the individual's pay accounts bills, etc, except in the case of M. E. S. establishment pay bills where such recoveries will be classified and adjusted by the Unit Accountant M. E. S. concerned, along with the payments on account of pay and allowances and other miscellaneous recoveries. In cases where recoveries on account of rent, etc., are made

through Civil Accounts Officers, the Unit Accountant will initiate responding debits in anticipation of the original credits, and furnish necessary Remittance Schedules supported by copies of accepted rent bills, to the Finance Controller (Works) concerned, for further necessary action. For rents including water and electricity charges in respect of M. E. S. buildings occupied by Civil and posts and Telegraphs Departments where such charges are borne by Departmental estimates, responding debits should be raised annually in arrears in the accounts for June (Preliminary) in anticipation of the corresponding original credits in the Exchange Accounts under Head IV. In respect of recoveries made by other Finance Controller (Works) the transaction will be adjusted finally in the accounts of the Finance Controller who effects the recovery and the credit on this account will not be passed through the Military Exchange Accounts, to Finance Controller (Works) in whose area the rent bill was initiated. In the case of revenue realised in cash or remitted into Treasury, the Unit Accountant will prepare a Monthly Account for inclusion in the consolidated monthly financial account of the division, to be rendered to C.M.C. Section.

Capital and Revenue Accounts

219. The Unit Accountant will prepare from the requisite information furnished by the Garrison Engineer and from the statistics obtained from the Revenue Ledger, Rent Assessment Ledgers, etc., the Capital and Revenue accounts in respect of Civil Buildings in charge of the M. E. S. These accounts will be prepared Annually in accordance with the procedure laid down in account Code chapter 16 and submitted to the Finance Controller (Works) who will consolidate these accounts for his audit area and pass them on to the Controller General Defence Finance.

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SECTION XIX.—OCCUPATION RETURN

223. The Occupation Returns rendered by the executive and administrative authorities will be checked carefully and intelligently. Doubtful points will be taken up and settled by correspondence.

General Completion of the Occupation Returns

224. In checking the general completion of the return, it should be seen :—

- (i) that the return is rendered on the proper form, i.e. B.A.F.Z. 2170 ;
- (ii) that the description and classification of the buildings are correctly given and that same tally with the particulars given in the Revenue Ledgers and the Register of Buildings maintained by the Unit Accountant;
- (iii) that the return is signed by the authority responsible for its submission ;
- (iv) that the account/personal Nos. of the Military Officers are specified ;
- (v) that the relevant columns of the return are properly filled in.

Allotment and Occupation of Accommodation

225. When the allotment of accommodation is reported, the following points should be looked into :—

- (i) that there is no undue delay between the date of allotment and occupation ;
- (ii) that where the allotment of accommodation is stated to be free of rent or at a reduced rate of rent, the authority in support is quoted and is correct ;
- (iii) that when accommodation is allotted free of rent or at special rent for a limited period (see for example paragraph 14C (i) and (iv) of Regulations for quarters and Rents) the period of allotment during which the concession is intended to apply, is mentioned in the order conveying the sanction and that this period is shown in the occupation return. (A note of the period should be kept to watch that the building is vacated at the end of that period or that the sanction is renewed) ;
- (iv) that when the allotment of accommodation is on payment of rent but subject to a certain percentage of salary, the rate of salary is verified by reference to the Accounts Officer Concerned ;
- (v) that when accommodation is leased to private persons not in Government employ :—
 - (a) an agreement is executed on the lines notified by the Ministry of Defence from time to time ;
 - (b) the instrument is properly stamped ;
 - (c) the current market rate for rent is quoted on the return ;
 - (d) the rent is fixed at the market rate provided it is not less than the assessed rent, as worked out in the Rent Assessment Ledger ;
- (vi) that when accommodation allotted for cinemas is stated to be on payment of the concessional rate of Taka 1/8/P.M. a certificate has been received from the officer Commanding Station to the effect :—
 - (i) that the cinema is not open to the general public ; and
 - (ii) that the charges made to the troops are based on the consideration that a nominal rent is paid for the accommodation used for the purpose. It should also be seen that rent for internal electrical installation is charged in addition ;
- (vii) that when accommodation is allotted to Officiating non-gazetted incumbants of Ordinance and Clothing Factories and the Ordinance Inspection Section, it is ascertained by reference to the F.C. concerned and they hold substantive appointment specified in para 1 (f) of "Regulations for Quarters and Rents" in which case they will be entitled to rent free quarters ;

- (viii) that when accommodation is allotted to non gazetted technical civilian officers or Ordnance and Clothing Factories and Inspection Section appointed to officiate in Gazetted appointments, both the substantive and officiating pay are noted in the Occupation Return so that rents payable may be calculated in accordance with Paragraph 13 (j) of "Regulations for Quarters and Rents";
- (ix) that when a Military building is allotted for use as an institute for a body of soldiers belonging to a unit, corps or service, reference is quoted to the sanction of the Divisional Commander for the use of the building for such purpose [vide para 19 (c) of "Quarters and Rents"] and that it is stated in the Occupation return whether the institute is run by the unit, corps or service, as the case may be, or by a contractor;
- (x) that when free accommodation is allotted to authorised followers of the A. S. C. it has been stated that their duties require them to live in particular quarters in order to be near their works;
- (xi) that the sanction accorded by the Administrative Authorities to the remission or reduction of rent except those accorded under para 22 (b) and (bb) "Quarters and Rents" are in order and that the particulars shown in the proforma received with the sanctions are checked from the records available with the exception of the rates of pay which should be verified by a reference to the Accounts Officer concerned.

Scale of accommodation

226. The following are the important checks which should be exercised under this heading :—

- (a) It should be seen that no individual except for valid reason is allotted accommodation in excess of the scale to which he is entitled under Regulations or superior to that authorised for his rank or appointment. If superior quarters or excess accommodation are allotted at the request of the occupant, the fact should be noted in the Revenue Ledger to ensure that the increased rate is charged.
- (b) When an individual is allotted accommodation inferior to his rank, it should be seen that sufficient reasons for not allot full accommodation have been recorded.
- (c) The reasons for the allotment of out of class accommodation will be recorded in the remarks column of the Revenue Ledger in support of such an allotment. Where the administrative or other reasons assigned by the administrative authorities are not acceptable to the Unit Accountant he will report such cases to the L. A. O. (M. E. S.) explaining his points of disagreement. The L. A. O. (M. E. S.) will take further necessary action in consultation with the F. C. (works) or in direct communication with the Administrative authorities concerned.
- (d) Accommodation allotted to contractors (for use as institute) should be checked so that any room or rooms not set apart for an institute, are charged for under Regulations.

Vacation

227. When the vacation of a building is reported it should be verified from the Revenue Ledger that the intimation of the occupation of the building by the person reported as vacating it was duly intimated and noted in the ledger. The cause of vacation should be looked for. If a building is vacated for reasons other transfer, vacation of appointment, etc., the circumstances should be fully investigated, especially if the occupant is required under rule to occupy Government owned or hired accommodation. In cases of transfer or vacation of appointment, it should be seen that the quarters are re-allotted to the successor of the officers vacating the quarter or to some other officer. If a quarter is vacated, without sufficient reasons, action should be taken under para 6 (d) of Regulations for "Quarters and Rents" as indicated below :—

- (i) Officers in receipt of lodging allowance—The F.C. (Army) Pay-1 should be informed that lodging allowance should continue to be with held.
- (ii) Officers not entitled to free accommodation—Rent should continue to be claimed.
- (iii) Individual entitled to free quarters—The F.C. (Works) should be informed that claims for compensation in lieu of quarters are not to be entertained.

The above action should be taken with the approval of the Garrison Engineer. In the event of a disagreement between the Garrison Engineer and his Unit Accountant, full facts of the case should be reported for orders of the F.C. (Works).

If a building is vacated before the end of a month by an individual not required under rule to occupy Government accommodation the question whether rent should be charged up to the end of the month or only up to the date of vacation should be considered, with reference to paragraphs 6 (a) Regulations for Quarters and Rents.

If a building leased out to a private person, not in Government employ, is vacated, it should be seen that the proper notice for vacating the Quarters as required under the agreement has been received from the tenant in time. Otherwise, action will be taken at once to recover the amount due from the tenant in time, in accordance with the terms of the agreements.

Independent checks over the Accuracy of the Occupation Return

- 228. (i) It should be seen that the date of occupation etc. is shown in the return of buildings, information of the allotment or impending allotment of which is received from another source, e. g. Reappropriation statement, Completion Reports and Station orders, etc. For the exercise of this check, suitable notes of all such cases should be kept and referred to, at the time of the check of the Occupation Return.
- (ii) The Occupation Return should be compared with the returns in respect of recoveries for water and electric energy submitted by the executive authorities.

- (iii) Dates of occupation/vacation should be compared with those shown in the Handing/Taking over Reports received from the Garrison Engineer.

Quarterly Occupation Returns

229. The manner of check of these returns is shown below :—

- (a) It should be seen that the general completion of the Return is correct (*see* paragraph) (224 above).
- (b) The return should be checked to see that it includes all the buildings shown in the Register of Buildings maintained by the Unit Accountant.
- (c) A comparison between the Occupation Return and the Consumers Ledgers for water and electricity should be made to see that building in respect of which charges for water and electricity have been made, are duly shown as occupied, in the Occupation Return.
- (d) The particulars, *i. e.*, the name and rank, of the occupant, the rate of salary, etc. recorded in the Return should be compared with those noted in the Revenue Ledger. Cases in which the two documents do not agree will be taken up with the authority concerned. If the rate of salary is found to be different from that shown in the Revenue Ledger, the Accounts Officer concerned should be asked to state the date from which the changed rate takes effect. On receipt of reply, necessary adjustment in rent, for the period affected, should be made.

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SECTION XX.—RENT BILLS

232. Occupation Returns and Return of Recoveries of electricity, water, etc. received from the Station Commander/Garrison Engineer, M. E. S. will after full check, be posted in the Revenue Ledgers and Rent Bills issued on behalf of the Garrison Engineer, in cases where rent, etc., is recoverable.

233. If Occupation Returns are not received in time, the Unit Accountant will prepare the rent bills on the basis of the changes shown in the Handing / Taking over Reports, if any, received from the Garrison Engineer, and in case no such report is received, on the basis of the entries in the Revenue Ledger for the previous month, subject to re-adjustment on receipt of the Occupation Return.

234. Rent Bills will be prepared in quadruplicate, of which one copy will be retained as office copy, one will be sent to unit/formation Head Quarters concerned in which the officer is serving and two will be submitted to the pay Authority concerned or the Treasury Officer or the Head of the Government Office concerned, for individuals paid direct by them by the 15th of the month to which they pertain. All the rent bills for effecting recoveries should be sent by the

U. As. to the pay authorities with a forwarding list, which should be acknowledged by the pay authorities within 3 days of its receipt. Rent Bills pertaining to individuals not paid by any of the above will be sent to them direct with a request for payment, on or before 5th of the following month. In the case of bills for buildings occupied by the P. & T. Department employees 3 copies will be sent to the Head of the Office concerned and one will be retained as office copy.

235. After noting the recovery certificate on the duplicate copies of the rent bill the pay authorities will arrange them in the same serial order in which they were received (*vide* para. 234 above) and return the same to the respective U.As. with a covering letter. The U. A. will acknowledge the same immediately and then enter up the revenue ledgers. The amounts recovered will be credited as Revenue Receipts, except that any recoveries made from a Department of the Central Government will be treated as reduction of expenditure under the maintenance Minor Head concerned or under Minor Head "D (a) Rent for hired buildings" in the case of buildings hired on a non-repairable lease, if such recoveries are effected before the accounts of the year are closed.

236. Rent bills will be prepared for the current month and be recovered in arrears by the 1st of the following month, except in the case of pensioners and private persons from whom rents are to be recovered monthly in advance.

237. When quarters are to be vacated before the last day of the month owing to the departure of the occupants on transfer leave or retirement, the Officer Commanding Station, unit or head of department, or any other authority responsible for the allotment of quarter will intimate the probable date of vacation to the Garrison Engineer. The Garrison Engineer will intimate the impending change to his Unit Accountant who will prepare a rent bill and submit it at once to the accountant attached to the Military unit, or the F. C. (works) or the Treasury Officer or the Head of the Government office, as the case may be, so that the amount may be recovered before the occupant's departure. Any balance remaining to be recovered will be intimated by the Unit Accountant through his F. C. (works) to the Accounts Officer to whose audit area the individual is transferred.

238.

239. In the matter of recovery of rents, etc. the Unit Accountant will pay particular attention to the principles given in the "Quarters and Rents" and the "Revised Rent Rules" under the modified New Scales of Pay. The rules in the Quarters and Rents, Army Regulations, Rules and Instructions and M. E. S. Regulations will remain in force and apply *mutatis mutandis* except what has been specifically otherwise provided in the "Revised Rent Rules." He will also bear in mind that if the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered will also be changed retrospectively.

240. A quarterly list in duplicate of all outstanding rent bills and Occupation Returns with full particulars which have not been acknowledged by the pay Accounting Officers will be forwarded to "E" Section of the F. C. (works) concerned by the 15th. of the second month following the quarter for further action in communication with the other pay section and audit officers with a view to expediting the recoveries.

As regards the private individual who pay rent etc, in cash the Unit Accountant will submit monthly the outstanding list to the Garrison Engineer for necessary action. A copy of the list will also be submitted to the F. C. Concerned for information and taking up the matter with the G. E. in case it is found that the outstanding amounts due to the Government are not promptly realised.

241. When Government buildings or parts thereof are let to private individuals, etc, the Unit Accountant should see that their insurance is effected as required by paragraph 201 Regulations for the M. E. S.

242. Electricity hire of fans, etc, recoveries from non-entitled consumers who are paid by the Defence Finance Department or by a Civil Accounts Officer, will be made in the same way as, and together with, recoveries for rent. For this purpose, the Sub-Divisional Officer will prepare the Return of Recoveries (Electric) (B.A. F. W. 2218) from the Consumer's Ledger and submit it to the Garrison Engineer's Unit Accountant through the Garrison Engineer by the 5th. of the month following that to which the charges pertain. From the Return, the Unit Accountant will complete the appropriate columns in the rent bill (B. A. F. W. 2241).

243. In the case of private consumers the amounts will be billed and recovered by the M. E. S. The monthly bill (B.A.F.W. 2217) will be prepared by the Sub-Divisional Officer and sent to the consumer accompanied, unless standing arrangements to make recoveries in cash have been made by a Receivable Order (B. A. F. A. 507) which should give such details as will enable the Treasury Receipt to be identified with the relevant bill without the bill itself. The Treasury Receipt will be returned to the Garrison Engineer by the 22nd of the month. The amounts recovered in cash and credited in the Garrison Engineer's Cash Book will be intimated to the Sub-Divisional Officer who will prepare and render to the Garrison Engineer monthly, an Abstract of all receipts duly supported by Treasury Receipts. The Unit Accountant will check the Abstract and see that the total recoveries made by the M. E. S. from private consumers as recorded in a folio of the Revenue Ledger (*Vide* paragraph 211) agree with the amount shown in the Return of Recoveries as recovered by the M. E. S. from those consumers.

244. In the case of A. F. entitled consumers, the monthly consumption will be measured by means of meters or assessed by the Garrison Engineer (where meters are not installed or are out of order) and a voucher showing the total numbers of Units consumed will be prepared annually, in triplicate, and priced at the sanctioned issue rate. In addition to charges for electric energy, rent for internal installations, will also be included in the voucher. The voucher will be forwarded, in duplicate, to the Officer Commanding the unit or depot concerned for acceptance. On receipt of the original accepted voucher, the Garrison Engineer will complete his copy accordingly and pass it to the Unit Accountant for completing the Revenue Ledger. The voucher will then be sent to the F. C. (Works) for adjustment. The charges pertaining to June Final will be adjusted in the accounts for the closing year.

NOTE.—Inter Departmental adjustments on this account between the A.F. and the M. E. S. are however held in abeyance under Government of India, Finance's Department (Military) letter No. Accts-5677 (M A G) date 6th November 1941 as renewed under Government of Pakistan, Ministry of Finance (Military), Karachi No. B—80/998, dated 10th February, 1951.

245. In the case of entitled consumers of manufacturing and *quasi* commercial concerns, an abstract showing the totals for each concern, will be prepared in duplicate, quarterly, in the case of Medical Stores Depots and Workshops, half-yearly in the case of Dairy Farms and annually in all other cases. One copy of the abstract will be forwarded to the Garrison Engineer's Unit Accountant not later than the 10th. of the month following the end of the period to which it relates. The Unit Accountant will then intimate the respective amounts, including charges on account of the rent of any internal electrical installations to the F. C. concerned for Bakeries and Butcheries and in other cases to the parties concerned. No adjustment on account of these transactions will be made in the M. E. S. Accounts.

Water Supply

246. The Procedure for the recovery etc, for water supply will be as follows :—

In a non cantonment station where water is obtained from a municipality, company, local body or any Government source (civil or Military) for the troops as a whole, or from a M. E. S. installation, the recoveries on account of water supply in respect of non entitled consumers will be made by the Defence Finance Department in the case of Officers and other ranks who are paid by that Department or by a Civil Accounts Officer (*see* paragraph 473, M. E. S. Regulations) in accordance with the procedure laid down in paragraph 242. From all other non-entitled consumers the amounts will be billed and recovered by the M. E. S. in accordance with the instructions laid down in paragraph 243 above.

247. In a cantonment station in which the M. E. S. officer is functioning as the "Officer under Section 233 of the Cantonments Act (Act II of 1924), and in which the Cantonment Board is not receiving a bulk supply of water from the M. E. S. under Section 234-A of the Act, recoveries are required to be effected by the Board, *vide* Section 234 of the Act. In such cases the Return of Recoveries will be prepared from the Meter Readers Book and rendered to the Board. The total cost at the prescribed rate notified from time to time of all water supplied to paying consumers (including supplies made under agreement *vide* Sections 222 and 225 of the Act) and charges for water supplied to persons and Buildings exempted from payment by the Board (but excluding exemptions granted by local Government under Section 99-A of the Act in respect of persons and buildings entitled to a free supply of water under Defence Services Regulations) less the collection and audit charges will be debited quarterly to Main Head 2—L (b) (3) cost of water supplied by M. E. S. to non entitled consumers by credit main Head 8 M. E. S. Sub-Head C (a) (3) Deduct recoveries from paying consumers in cantonment.

For this purpose the Sub-Divisional Officer concerned will send every quarter to the Unit Accountant for adjustment, a Transfer Voucher supported by a statement showing the total cost of water debitable as above for each of the three months in the quarter.

The water charges collected by the Board, after deducting collection and audit charges, will be paid into the treasury to the credit of the "Officer" referred to above. The amount will be credited by Unit Accountant to main Head II (L) (5) of XLVII—Revenue and the Treasury Receipt forwarded to the Finance Controller (Works).

248. In a cantonment station in which the M. E. S. Officer is functioning as the Officer under Section 233 of the Cantonment Act (Act II of 1924) and in which the Cantonment Board is receiving under Section-234-A of the Act, a bulk supply of water from the M. E. S. for all persons in the Cantonment other than "entitled" Consumers, the Board shall pay the M. E. S. for all water so received at the rate (S) included in the Agreement with the M. E. S.

The meter readings for supplies made to isolated "non-entitled" consumers residing outside the Board's bulk Supply area, but inside the M. E. S. area would be added to the Board's main Bulk supply meter readings and paid for by Board to the M. E. S. as part of the bulk supply. Such non-entitled" side consumers will deal with the Board and pay for their water at the Board's rate.

In cases where barrack areas or individual Military Buildings occupied by "entitled" consumers are situated within the Board's Supply area but outside the M. E. S. area, and it is uneconomical to lay a special M. E. S. main for such buildings or barrack areas the quantity of water supplied to these buildings or barrack areas will be deducted from the Boards main supply meter readings, the Board being billed only for the net quantity. The occupants of such buildings or barrack areas will deal direct with the M. E. S. and pay them for all water consumed at the M. E. S. all Bangladesh flat rate.

The recovery from the Cantonment Board shall be watched through the Revenue Ledger and when made shall be credited to Main Head-VIII-M.E.S. Revenue. The loss, if any, sustained by the M. E. S. on account of the difference between M. E. S. costed rate (s) of water at the taking over point (s) where a bulk supply is given and the agreement rate (s) shall be debited to Main Head 2-L (b) (3) by credit to main Head 8-C(a) (3). For this purpose the Sub-Divisional Officer concerned shall prepare monthly a transfer voucher and pass it to the Unit Accountant for check and adjustment.

NOTE.—For the purpose of this paragraph an "Entitled Consumer" means a person in a Cantonment who is paid from the Defence Services Estimates and is authorised by general or special order of Government to receive a supply of water for domestic purposes from the M. E. S. or the P. W. D. on such terms and conditions as may be specified in the order.

249. The forms used for recovery of water charges will be :—

- (a) Rent Electricity and Water Bill (B.A.F.W. 2241).
- (b) Return of Recoveries (water) (B. A. F. W. 2298).
- (c) Water Bill (B. A. F. W. 2300).

Refunds

250. (a) In the case of remissions or refunds, the Unit Accountant will trace the original demand or realisation and make a note against the original entry in the accounts so as to avoid a double or erroneous claim. Any acknowledgment previously granted will be taken back if possible and destroyed and a note of the repayment made on the counterfoil of the original receipt.

(b) The procedure outlined below should be followed with regard to the preparation of Refund Bills in respect of excess recovery of rent and, allied charges

on account of incorrect rates of deductions, double recoveries, wrong classification or categorisation of Quarters :—

(i) Refund Rent Bills in quadruplicate should be prepared by MES Unit Accountant immediately, on receipt of the information necessitating a refund, in his office. After the bill has been properly prepared and checked, the same will be passed on to LAO, MES concerned with "priority" label for pre-audit. If both the LAO (MES) and Unit Accountant are in the same station, the bills should be sent by hand through Transit Book and not by post. The LAO (MES) concerned should also give "priority" to this work and pass on the refund bills to the pay Section concerned, with as little delay as possible with an authority for refund, sending at the same time an intimation of his action to Unit Accountant. Observations, if any raised on such Bills, will also be given priority and settled with least possible delay. U.A., M. E. S., will be responsible, to watch personally that action on refund bills is not delayed. In case the Refund Bills are held up in the LAO's Office, they will remind him by means of "Special Letters".

(ii) On receipt of Refund Bills and the letter of authority from the LAO in the pay Section, the Section concerned will take immediate action to refund the amount. In case the refund is credited in the I. R. L. A. for payment with the normal pay and allowances of an officer, an intimation to this effect will be sent to him.

(c) Cases of "Excess Recovery" of rent and allied charges made due to late receipt or adjustment of vacation return, should be dealt with in the following manner :—

(i) The refund rent bill, as prepared in the manner stated in (b) (i) above will be checked and signed personally by the U. A. One copy of the refund bill will be retained as office copy, one copy will be sent to the Unit/Formation Hd. Qrs. in which the Officer is serving and two copies will be forwarded to the pay Authority concerned, for payment action.

(ii) The two copies of the refund rent bill received by the paying authority, will be checked with reference to the record available with him and one copy after endorsing refund "certificate" thereon will be returned to the U. A. for completion of his "Revenue Ledger" and the other retained to support the payment.

(d) The refund rent bill is the bill through which the excess rent of recovered is refunded.

The U. A. (MES) is Competent to refund the rent recovered in excess due to late receipt of occupation/vacation returns, whereas the L.A.O. (MES) is competent to refund the excess recovered due to irregular process or re-classification of accommodation or wrong classification of quarters, etc.

NOTE.—L.A.O. (M. E. S.) at the time of his usual visit to Unit Accountant's Offices will carry out cent per cent audit of all refund bills issued by the U. A.'s under para 250 (c) *ibid.*

Rent Claims of Officers

251. The claims of officers who have been allowed to hire private accommodation in a Hotel, Club, Boarding House, etc., by the Station Commander and who claim reimbursement of House rent as per their entitlement under the Revised rent rules of N. N. S. 77, should be checked *inter alia* to see that suitable accommodation for them is not available in the Station pool. Cases where such accommodation may be lying vacant should be promptly brought to the notice of the station commander through the Garrison Engineer concerned. This check should be exercised before the claim is forwarded to the F. C. (Army) Pay-I for adjustment, in the I. R. L. A. of the claimant.

252. The pay Section concerned, with as little delay as possible will authorize for refund, sending at the same time an intimation to the action to Unit Accountant. Observations if any raised on such bills, will also be given priority and settled with least possible delay. A. M. E. S. will be responsible to watch personally that action is taken in case the refund bills are held up in the F.A.O.'s Office, they will remind him by means of "Special Orders".

(i) On receipt of Refund Bills and the letter of authority from the L.A.O. in the pay Section, the Section concerned will take immediate action to refund the amount. In case the refund is credited in the I. R. L. A. for payment with the normal pay and allowances of an officer, an intimation to this effect will be sent to him.

(c) Cases of "Excess Recovery" of rent and allied charges made due to late receipt or adjustment of vacation return, should be dealt with in the following manner:—

(i) The refund rent bill, as prepared in the manner stated in (b) (i) above will be checked and signed personally by the U. A. One copy of the refund bill will be retained as office copy, one copy will be sent to the Unit Information Hld. Ofr. in which the Officer is serving and two copies will be forwarded to the pay Authority concerned, for payment action.

(ii) The two copies of the refund rent bill received by the paying authority, will be checked with reference to the record available with him and one copy after endorsing refund "certificate" thereon will be returned to the U. A. for completion of his "Revenue Ledger" and the other retained to support the payment.

(b) The refund rent bill is the bill through which the excess rent is recovered. is refunded.

The U. A. (MES) is competent to refund the rent recovered in excess due to late receipt of occupation/vacation returns, whereas the L.A.O. (MES) is competent to refund the excess recovered due to irregular process or re-classification of accommodation or wrong classification of quarters, etc.

NOTE.—L.A.O. (M. E. S.) at the time of his usual visits to Unit Accountant's Office will carry out payment audit of all refund bills issued by the U. A. under para 250 (c) above.

CHAPTER VIII—STORES

SECTION XXI—INTRODUCTORY

255. As a general principle, expenditure should always be charged off, if possible, at once to a final head e.g. the work concerned. When, therefore, materials are obtained, which can immediately be used upon a particular work, the payments therefor will be charged to the work. Materials received for a particular work shall be treated similarly even though they may not be immediately used, a materials account subordinate to the work concerned being opened under the rules in the Regulations for the M. E. S.

256. To avoid delay involved in obtaining stores of every day requirements, a reserve supply of such stores for minor works and maintenance is kept. As at the time the stores are purchased, it is not known on what works such stores will be used, they are accounted for under the Sub Head "G" Stores. When the Stores are issued the cost will be debited to the work concerned by minus debit to Sub-Head G-Deduct Credit.

Numerical Stock Limits

257. The expenditure incurred on stock is, however, locked up capital and it is necessary to keep the figure within certain limits. This object is secured by prescribing the maximum and minimum quantity of each article required to be kept on stock. The control on stock is exercised solely on numerical basis through Quarterly stock summary maintained in B.A.F.Z. 2068. For every item of stores authorised to be held in Divisional stock, maximum quantity will be fixed by the Engineer-in-Chief for each C. M. E. S. and by the C. M. E. S. for G.Es. Items and quantities so fixed will not exceed 4 months requirements of stores necessary for Minor Work and maintenance.

Budget Provisions

258. After the initial formation of stock, further provision of funds for purchases is necessary, should be decided to increase the stock, allotment of funds is necessary to the extent of increase. Conversely, if it is decided to effect a decrease, funds become available for surrender.

Fictitious Adjustments

259. All transactions of receipts and issues should be recorded strictly in accordance with rules. Fictitious stock adjustment such as :—

- (1) the debiting to a work of the cost of materials not required or in excess of actual requirements ;
- (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no funds are available ;
- (3) the writing back of the value of materials used on a work to avoid excess over appropriation, etc, are prohibited. Any breach of this rule constitutes a serious irregularity.

SECTION XXII—ORDERS FOR STORES

Check of Orders

260. The Accountant's scrutiny of orders consists of seeing :—

- (a) that the order has been placed on the authorised source of supply ;
- (b) that the value of orders falls within the powers of purchase of the authority concerned ;
- (c) that powers of local purchase are not resorted to for replenishing stock ;
- (d) that by obtaining such material the maximum authorised quantities fixed are not exceeded ;
- (e) that each order is endorsed, with the relevant head of account to which the cost of stores is debitable.

SECTION XXIII—RECEIPT OF STORES

261. On receipt of stores, the individual receiving the same, will prepare a receipt voucher in duplicate, showing the date of receipt, the indent number and date, the number and page of measurement book (if required), the particulars of stores, i.e., the quantity received, the rate and the value at purchase price.

262. A copy of the receipt vouchers, will be submitted to the Accounts Section duly allocated in case of receipt vouchers for stores received for stock, which will be filed serially and kept securely by the Unit Accountant.

Check of Measurement Books

263. The measurement book will be checked in the manner described in chapter V. The quantities and sources of supply shown in the Measurement Book, will be checked with the entries on the receipt voucher to see that they agree. At the end of the entries in the Measurement book, an endorsement will be made as shown below :—

Checked and receipt voucher No

Dated.....Passed for Tk.

Unit Accountant.

Garrison Engineer.

The Measurement book will then be submitted to the Garrison Engineer for signature in token of his approval to the measurements recorded therein.

Check of Receipt Vouchers with the Invoice

264. The Receipt Vouchers will also be checked with the consignor's Invoice when received through the F. C. concerned to ascertain that the quantity and description of stores, as well as the source of supply shown therein, are correct.

Difficiencies

265. In case of stores received from firms and non Military Government Departments, only actual quantities of stores received will be brought on charge and the discrepancies pointed out to the party concerned.

266. When, however, the condition of delivery is F. O. R. Station of despatch and in the case of stores received from other M. E. S. Divisions or other Military Departments, if the consignor's vouchers have been received, the full quantities recorded thereon will be entered on the receipt voucher. Any stores damaged or deficient will be entered on a loss statement. (If the consignor's invoices have not been received the quantities actually received will be entered on the receipt voucher's. Any deficiency coming to light on receipt of the consignor's voucher will be dealt with by correspondence).

267. The loss statement will be disposed of as laid down in paragraph 365 and a note kept of discrepancies dealt with by correspondence to watch their final settlement.

Adjustment of the value of stores received.

268. Receipt vouchers for stores received for works will be adjusted in accounts.. They will be checked as indicated above and filed serially in separate files by Sub-Divisions. When bills or debits for stores are received, they will be verified and allocated by Sub-Divisional Officers direct to the works concerned, quoting reference to the receipt vouchers prepared on the receipt of stores. The Unit Accountant will link the bills or debits with the receipt vouchers by noting on the latter the number and date of bill or the I. D. Schedule.

In the case of stores issued by the Army to M. E. S. the Stores Section of the F. C.'s. Office will make no adjustment in the accounts in respect of such issues. The pricing party will send a copy of the priced voucher to the Unit Accountant of the M. E. S. formation receiving the stores and obtain his acknowledgement.

The Unit Accountant will link the particulars of stores, etc, as given on the priced voucher with the receipt voucher referred to in sub-paragraph above by noting on the latter the number and date of the communication with which the priced voucher is received, and pass on the voucher to Sub-Divisional Officer concerned for allocation against the work heads concerned and return. He will watch that the cost of stores is duly adjusted by debit to work heads/indicated by the Sub-Divisional Officer and contra credit under Main Head 3 or Main Head 5 "Deduct value of stores issued on payment to M. E. S. (as the case may be) under the Class of Stores concerned".

269. At the end of each month, a list will be prepared of vouchers for which bills or debits have not been received. Where necessary, this list will be sent to the Sub-Divisional Officer concerned who will take necessary action for the adjustment of the liabilities particularly in the last quarter of the financial year.

Railway Freight

270. Two lists will be prepared monthly by the Garrison Engineer's Office, showing particulars of Credit Notes and Railway Warrants issued during the month and reference to the receipt vouchers quoted therein. These lists will also include credit notes and railway warrants debitable to the division issued by other Garrison Engineer but will exclude credit notes and railway warrants issued in the Division on behalf of other Garrison Engineers. Necessary particulars with regard to the latter will be communicated to the officer concerned by the Garrison Engineer.

271. One of the lists will be for consignments for stock and the other for those for works. When a consignment contains more than one article, the amount of freight in respect of each article will be shown separately.

272. These lists will be passed on to the Accounts Section, where they will be filed for future reference after the list of credit notes in respect of consignments for works and railway warrants has been circulated to Sub-Divisional Officers for note of the liability in their Construction Accounts.

As debits are received, the Unit Accountant will note in the lists of warrants and credit notes referred to at para 270 above against the items concerned, the month's inward account in which the debit has been received and also quote reference to the I. D. Schedule.

All references to the respective M. R. C. section of Concerned Finance Controller, Dhaka Railway Claim in connection with warrants and credit notes outstanding will be made by Garrison Engineer's etc. through their Unit Accountants.

Overhead Charges

273. When a payment is made or a debit is accepted for indirect charges relating to consignments for stock, the sub head G. Stores will be debited direct.

274.

275.

SECTION XXIV.—ISSUE OF STORES

Stores issued on Indent

276. Issues will be made on indents, all copies of which will be receipted by the individual concerned. In case of indents for issues to contractors an unstamped but dated acknowledgement will be obtained on RAFEW-1826 detailing full particulars of the materials including the rates and values chargeable. The No. and date of the acknowledgement will be noted on the indent.

Stock indents in duplicate duly priced will be sent to the Unit Accountant in three batches every month. Each batch will be accompanied by top sheet (as per specimen in Annexure "A") duly completed.

In the case of stores supplied by the M. E. S. to Army, the M. E. S. authorities will pass on two copies of the issue vouchers duly priced and classified in so far as the M. E. S. head is concerned to the M. E. S. Unit Accountant. The latter will complete the allocation on the voucher as regards the Army Head to which the amount is debitable and adjust the vouchers in the accounts. In cases of doubt the Unit Accountant will ascertain from the F. C. (works) the Army classification head under which the cost of stores is debitable. He will retain one copy of the voucher in support of his Abstract of Receipt and Charges and forward the other copy to the L. A. O. of the receiving unit or formation for necessary verification (in due course) of credits in the consignee's store ledgers, etc. The latter's acknowledgement will be obtained and recorded.

Check of Indents

277. The Unit Accountant will check the indents to see that they are priced at the correct rate, that the calculations are correct and that all alterations in quantities are attested, that the stores have been correctly allocated to the work concerned and that when the stores are issued to contractors, they are so shown on the indent with the amount recoverable.

278. The Contractor's receipts will also be checked, it being seen particularly that rates charged to contractors agree with those provided in their contracts. Where contracts specify Stock Book Rates the rates will be those in force on the date of the issue of the notice of tender, or, if no notice was issued, those in force on the date, the Contractor was asked to undertake the work. The total amount shown on the indent as chargeable to a contractors account, should agree with the amount on the contractors receipt.

Disposal of Indents

279. Original copy will be retained by the Unit Accountant in support of the adjustment and kept securely filed and the other copy will be returned by him to the Sub-Divisional Officer for making necessary entries in the Construction Accounts.

280. Contractor's acknowledgements will be recorded separately and kept under Unit Accountant's safe custody, after the amounts recoverable from contractors have been noted in the Contractor's Ledger.

Adjustment in Accounts

281. The amount of indents will be adjusted in account by means of Top Sheet in the Abstract of Receipt and Charges.

Overdrawal and underdrawal of stores

282. The quantities of stores actually issued as compared with the amount of work done will be checked by the Unit Accountant to see, as far as possible, that there is no over or underdrawal of stores and that unexpended stores have been properly accounted for.

ANNEXURE "A"

Top Sheet (Abstract) for Stock Indents

M. E. S. DIVISION.....MONTH.....

Indent Voucher	No. & Date	Budget Classi- fication Code No.	Budget. classi- fication code No.	Total of each Indent/ Voucher

S. D. O. F. & S.

283.

284.

SECTION XXV—STOCK ACCOUNTS

List of Accounts and Records

285. In addition to the receipt vouchers and indents dealt with in preceding sections, the following accounts and records will be maintained in connection with stock.

(a) Stock Purchase Register (B. A.F.W.2316)

(b) Stock Register (B. A. F. W. 2279).

(c) Priced Stock List.

(d) Quarterly Stock Summary (B. A. F. Z. 2068)

The detailed procedure for the maintenance of these accounts and records, is described in the following paragraphs :—

A—Stock Purchase Register (B. A. F. W. 2316).

286. The register will be maintained loose leaf and will contain an analysis to determins Stock Book Rates, a separate page being allotted to each item of Stock.

287. Normally the Stock Book Rates will remain constant through out the year, but on receipt of a consignment of stores during the year, in case of locally purchased articles only, the Garrison Engineer will examine the cost of the articles included in the consignment and if a particular rate is found to be seriously affected, will alter the rates for the articles accordingly, at the same time indicating when the revised rate will take effect.

288. The rates will be worked out by adding in the Stock Purchase Register to the estimated cost of stores and freight (plus customs duty charges in case of foreign stores) a figure representing overhead charges approved by the C. M. E. S. in the store overhead estimates. The grand total thus obtained will be divided by the quantity received to find out the rate per unit.

NOTE.—The overhead charges consist of the expenditure of the nature specified below which is actually debited to "G" Stores :—

- (a) The wages of Casual and Muster Roll labour engaged in the case of maintenance of stores.
- (b) The cost of handling stores received and issued.
- (c) The cost of repairs and maintenance of Divisional Stores Buildings and Yards.
- (d) The cost of normal wastage of stores in stock.
- (e) The cost of repair and overhaul of stores in stock where necessary.
- (f) The cost of packing stores for issue when necessary.
- (g) Other miscellaneous and minor expenditure not included specifically above except (a) Railway Freight, and (b) the pay of Regular, Temporary and Permanent M. E. S. Establishment.

B—Stock Register (B. A. F. W. 2279)

289. This register contains a numerical account of receipts and issues and balances of articles of stock.

290. The maximum and minimum quantities and the Stock Book Rate will be noted in respect of each article.

291. Balances will be brought forward from the last year's register and receipts and issues posted daily from vouchers and indents. The balances will be struck after each transaction. A cross check will be exercised on the accuracy of the balances by striking totals at the bottom of each page and working out the balance.

292. The postings in the register including balances from last year will be checked item by item with the previous register and original vouchers, it being seen that the description and quantity of articles taken on or struck off charges are the same as on the voucher. If a consignment causes an excess over the maximum unit, the reason for the excess will be looked for.

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C—Priced Stock List

296. This list contains Stock Rates and is issued by the Garrison Engineer at the beginning of each financial year.

297. Copies of the priced Stock List will be supplied to all concerned. Should it become necessary to revise a Stock Book Rate during the course of a year, a correction slip indicating the date from which the revised rate takes effect will be issued.

D—Quarterly Stock/Summary (B. A. F. Z. 2068)

298. Its object is to provide a ready means of checking stock balances against the maximum quantities authorised to be held and of ascertaining Stock Book Rates. It will be maintained in B. A. F. Z. 2068 (Blank Register) and entered up quarterly in accordance with the following specimen form :—

Item No.	Description	Unit	Stock Book Rate		Maximum quantity and Balances (B) at commencement of Quarter	(A) Actual the of each		
			Tk.	Poisa				
					1st oct	1st Jan	1st April	1st July

299.

SECTION XXVI—AUDIT AND INSPECTION OF STORE ACCOUNTS

300. The Unit Accountant will carry out the inspection of the Sub-Divisional Officers Offices and will be responsible for the check of all the numerical and quantitative store ledgers, accounts, etc., maintained in the Sub-Divisional Officers Offices (as distinct from Revenue Accounts which will be checked by the Central Audit party). A list of such ledgers and accounts is given in ANNEXURE "A" to this Section. Additions and alterations to this list can be made at the discretion of F. C. (Works) as and when found necessary but an intimation thereof will be sent to the Controller General Defence Finance.

301. The ledgers and accounts will be checked by the Unit Accountant to the extent and in the manner laid down in M. E. S. Local Audit Manual and any relevant instruction issued from time to time.

The frequency of visits to S. D. O's. Offices by the Unit Accountant will be fixed by F. C. (W) according to the local conditions.

Normally the outstation S.D.O's. Offices will be visited half yearly.

Stock verification

301-A. The Unit Accountant may be authorised by the L.A.O. (MES) to carry out on his behalf the stock verification of M. E. S. Stores held on charge by the S. D. Os at outstations during his periodical visits under para. 301.

Before the U. A. Proceeds to an outstation for audit/review duty, he will enquire from the L.A.O. (MES) concerned whether any stock verification should be carried out. The L. A. O. will confidentially inform the U.A. of the details of particular items to be checked. The result of check will be recorded in the stock verification report to be signed by the U. A. and the Store Holders. Cases of important and serious discrepancies will be reported by the U.A. to the G.E. and the L. A. O. (M. E. S.) immediately on completion of the check.

ANNEXURE "A" TO SECTION—XXVI

List of ledgers and Accounts for the audit of which Unit Accountants Garrison Engineer's Offices are responsible :—

1. Material registers. 2. Store-in-hand ledgers. 3. Road Metal Registers 4. Demolition Registers. 5 Fan and Meter Registers. 6. Bulb Accounts. 7. Furniture ledgers. 8. T and P Ledgers. 9. Register of articles in use 10. Register of daily vehicles running account. 11. Log Book of road rollers and other Machinery. 12. Annual return of E & M Installation. 13. Plant Record Book.

CHAPTER IX—WORKSHOPS

SECTION—XXVII.

302. The accounts of a workshop which are adjusted under sub-head C-Minor-head (e) will be kept by the Defence Finance Department in the workshop office. For this purpose, a Junior Auditor/Auditor will be posted to the workshop who will work under the orders of the Unit Accountant attached to the Garrison Engineer of the Division in which the workshop is located. The Auditor/Junior Auditor in-charge of the workshop account will maintain :—

1. Workshop Account (B. A. F. W. 2233).
2. Materials Account (B. A. F. W. 2242).

303. All other record, mentioned below will be maintained by the Superintendent Workshop and checked by the Auditor/jr. Auditor where necessary :—

1. Detailed estimate (B. A. F. W. 2227).
2. Work Order (B.A. F.W 2228).
3. Register of work orders (B. A. F. W. 2229) for ;—
 - (a) Outside Work Orders for M. E. S.
 - (b) Outside Work Orders for other Government Military Department.
 - (c) Outside Work Orders for other Government non Military Department.
 - (d) Outside Work Orders for other private individuals.
4. Daily Labour Sheet (B. A. F. W. 2236).
5. Indent for Materials (B. A. F. W. 2305).
6. Daily Material Sheet (B. A. F. W. 2235).
7. Daily Miscellaneous Charges Sheet (B. A. F. W. 2313).
8. Annual Workshop Return (B. A. F. W. 2238).
9. Monthly Workshop Return (B. A. F. W. 2234).
10. Expenditure Sheets (B. A. F. W. 2230).

Workshop Accounts

304. The workshop accounts will be posted from daily sheets which will be passed by the workshop Superintendent daily to the Accounts Clerk and recorded by the latter.

For audit charges a transfer voucher will be prepared monthly and forwarded to the accounts clerk for adjustment.

Credits will be entered from Transfer Vouchers prepared on completion of work.

If the amount based on the estimated cost of a job is received in advance, the amount will be credited to deposits to which head will be debited the final cost of the job.

305. (a) A flat overhead percentage on the total cost of labour and power charges (direct charges) should be levied on all work done in M. E. S. Workshops. This percentage is fixed from time to time by the E-in-C, General Headquarters, in consultation with the Controller General Defence Finance and the Ministry of Defence and is communicated by the latter. The percentage is intended to recover the following charges :—

(i) Booked overheads including audit charges.

(ii) Interest depreciation and telephone charges.

(iii) Proforma charges on account of :—

(a) Electricity.

(b) Water.

(iv) On costs.

These charges should be adjusted in the accounts as under :—

The element on account of :—

(i) Above by deduction from expenditure.

(ii) By Credit to Revenue.

(iii) and (iv) By deduction from expenditure under the detailed heads concerned when the jobs are done for a department of the Central Government and by credit to Revenue in other cases.

What portion of the overhead percentage represents each of the various elements it consists of, is determined by the E-in-C, General Headquarters, in the same manner as the percentage it self and is like-wise communicated by the Ministry of Defence.

(b) The recoveries on account of overhead percentage should be compiled as and when affected by the Auditor/Junior Auditor in-charge of the Workshop Account, in the first instance under a temporary head "Suspense Account Recoveries on account of overhead percentage pending re-adjustment under detailed heads concerned" in the Workshop Account B. A. F. W. 2223.

The head should be cleared at the end of each month by adjustment in the manner indicated at (a) above. In column 22 B. A. F. W. 2223. should appear, at the end of the month, a figure representing that portion of the recoveries only which is finally creditable to the workshop account.

Reconciliation of Workshop Accounts.

306. The workshop account will be checked monthly with the abstract of receipts and charges and a reconciliation statement prepared, analysing the difference between the two and any error in the Workshop accounts will be corrected.

Bills, Muster Rolls and Receipt Vouchers.

307. These documents would not involve posting in workshop accounts to which all expenditure incurred is debited through Daily sheets. These documents will therefore be checked and passed to the Unit Accountant for disposal. Entries in respect of each will, however, be traced in the Workshop account and the number and date of the documents noted in the particular columns of the Account against the entries concerned for facility of check with the abstract of receipt and charges, it being seen particularly that the amounts agree.

Expenditure Sheet (B. A. F. 2230)

308. An expenditure Sheet will be maintained in respect of each job and posted from Daily Sheets. At the close of each month, totals will be struck and carried to the Summary. An Abstract of all expenditure Sheets will then be prepared in B. A. F. W. 2233 Workshop Account form by noting in column 2 the number of the work orders. The total of the abstract should agree with the total in the Workshop Account (B.A.F.W. 2233) maintained by the Accounts Clerk.

Completion Cost.

309. When a job has been completed and all expenditure relating there to brought to account, the final cost will be worked out and noted in the Expenditure Sheet and a red diagonal line drawn through the blank space under "Daily Expenditure" to ensure that further debits are booked against the job.

310. The number and date of B. A. F. W. 2253 will be noted in the Expenditure Sheet and the amount posted in the workshop Account. Two copies of the vouchers will be passed on to the Accounts Clerk for his record, who will keep one copy in a separate file for reference and the other in support of the entry in the Abstract of receipts and charges.

311. At the end of the year, the expenditure incurred on all uncompleted jobs, will be adjusted as above, by debit to the party concerned.

Review

312. The financial working of workshop is reviewed on B. A. F. W. 2234, Monthly Workshop Return.

The Return is prepared by the superintendent and checked by the Accounts Clerk who will endorse thereon his certificate.

The Capital costs will be checked from the plant Record Book and the Register of Buildings and the booked expenditure and credits compared with

the figures in the Workshop Account. All calculation will be checked to see that they are correct.

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It should be seen that in the Completion Report, which is dated to the 31st of March, the Registrar of Public Buildings against each item which involves a new entry or an alteration to an existing entry in the Register and that the correction slip has been received. The correction slip will be checked by the Unit Accountant with the Completion Report and other record in his possession to see that it has been correctly made out. In cases in which the Completion Report involves an entry or an alteration to an existing entry in the Plans Record Book of an installation, the entry or the correction in the Plans Record Book will be checked.

321. All newly constructed residential or rentable buildings will be noted in the Rent Assessment and Revenue Ledger and action taken to assess the rent. If a work or a renewal involves an increase in the capital cost of an existing building or a rentable building, the capital cost in the Rent Assessment Ledger will be altered and revised under rates.

322. After action has been taken as above, the completion cost will be noted in the Register of Approvals to works (B.A.F.W.1210) and the completion Report forwarded in duplicate after signature by the Registrar to the Unit Accountant who will after verification and check forward the original to the C.M.E. & for deposit, retaining the duplicate in his office for subsequent check by local Audit Staff.

323. The Unit Accountant will see that accounts of works are closed promptly and completion reports and completed requisitions submitted without undue delay. To this end he will prepare at the close of his monthly check of the Construction Account for February, April, and June in B.A.F. (C.M.A.) 328, a list of works on which there has been no expenditure for three months or which appear from the expenditure as compared with the sanctioned amount to have been completed but for which completion reports have not been received.

324. To ensure that in the preparation of the list no omissions have been made, the Unit Accountant will check the list for February with the previous year's Register of Approvals to works and requisitions and entry slips received and which have not been carried over to the next year.

CHAPTER X.—MISCELLANEOUS

SECTION XXVIII.—COMPLETION REPORTS

319. When a work is completed, the completion report on B.A.F.W.2266 or B. A. F. W. 2268, will be prepared and submitted by the Sub-Divisional Officer concerned.

320. The Unit Accountant will check the amount of administrative approval or technical sanction with Garrison Engineer's Register of Approvals to Works. The completion cost will be verified from the Construction Account and it will be seen that all recorded liabilities and expected credits have been adjusted, unused stores have been credited to Government and that a remark has been added in the Construction Account by the Sub-Divisional Officer to the effect that the completion report has been submitted. This remark will be initialled by the unit accountant in token of his having passed the completion report.

It should be seen that in the Completion Report reference is quoted to the correction slip to the Register of Public Buildings against each item which involves a new entry or an alteration to an existing entry in that Register and that the correction slip has been received. The correction slip will be checked by the Unit Accountant with the Completion Report and other record in his possession to see that it has been correctly made out. In cases in which the Completion Report involves an entry or an alteration to an existing entry in the plant Record Book of an Installation, the entry or the correction in the Plant Record Book will be checked.

321. All newly constructed residential or rentable buildings will be noted in the Rent Assessment and Revenue Ledgers and action taken to assess the rent. If a work or a renewal involves an increase in the capital cost of an existing residential or a rentable building, the capital cost in the Rent Assessment Ledger will be altered and revised under rules.

322. After action has been taken as above, the completion cost will be noted in the Register of Approvals to works (B.A.F.W.1816) and the completion Report forwarded in duplicate after signature by the Garrison Engineer to the Unit Accountant who will, after verification and check transmit the original to the C. M. E. S. for disposal, retaining the duplicate in his office for subsequent check by local Audit Staff.

323. The Unit Accountant will see that accounts of works are closed promptly and completion reports and completed requisitions submitted without undue delay. To this end he will prepare at the close of his monthly check of the Construction Account for February, April, and June in B. A. F. (C. M. A.) 268, a list of works on which there has been no expenditure for three months or which appear from the expenditure as compared with the sanctioned amount to have been completed but for which completion reports have not been received.

324. To ensure that in the preparation of the list no omissions have been made, the Unit Accountant will check the list for February with the previous year's Registers of Approvals to works and Requisitions and satisfy himself that it includes all works for which completion reports have not been received and which have not been carried over to the next year.

325. The list will be sent to the Sub-Divisional Officer concerned and its return carefully watched. On receipt back, it will be put up to the Garrison Engineer with the observations of the Unit Accountant on the reply of the Sub-Divisional Officer. Unless a completion report (or completed requisition) or satisfactory explanation of the Suspension of work is received, the work will be brought forward in the letter of enquiry of the succeeding months down to March after which the Unit Accountant will bring the matter to the notice of the LAO through the Garrison Engineer. The list for June will not be finally recorded until all overdue completion reports and completed requisitions have been received and a note to that effect has been made in the construction account folio for which a completion report is necessary or in the Register of Requisitions unless a work has been carried over to the Construction Account or the Register of requisitions for the next year.

326. The Unit Accountant may be called upon by the Garrison Engineer to check the accounts in the ledger. He will also be responsible to watch that amounts due from a contractor are recovered completely from his bills for job to job.

SECTION XXIX.—CONTRACTOR'S LEDGER.

(The rules in this section apply to all transaction with contractors in connection with contracts or job under taken by them whether relating to the execution of works or to the supply of materials for works or stock).

Form and use of the Ledger.

327. The accounts relating to contractors should be kept in the contractor's ledger B. A. F. A. 785, a Separate folio or folios being reserved for all the transactions with each contractor for whom a personal account is required to be maintained *vide* para.328.

328. A personal account will be opened in the ledger for each contractor except when to work or supply entrusted to him, is not important and the only payment made to him, is the final payment. If, however, any materials are issued to the contractor, a ledger therefor will be necessary and must be opened.

Posting the Ledger.

329. Except when the contractors account is closed and the procedure prescribed in para. 413 of the Regulations for the M. E. S. is observed in respect of unpaid bills the value of work done or supplies made by a contractor should not be credited to his account until his bill has been passed. Debit entries in the ledger should be made from passed bills and voucher numbers quoted as soon as payments have been made. The value of materials, if any, issued to contractor, should be debited to his account on the authority of his acknowledgement.

NOTE 1.—Security Deposits of contractors should not be included in the personal accounts in the ledger.

NOTE 2.—When a deduction made from a contractor's bill for one work is creditable to the accounts of another work, two distinct sets of entries should be made in the ledger, one for the payment made on account of the former work and the other for the recovery creditable to the latter.

NOTE 3.—A set of folios of the contractor's ledger will be reserved for keeping notes of attachment orders issued by courts-against contractors or fines inflicted upon them. Recoveries effected in satisfaction of those orders will also be noted therein. Government claims should be given precedence over court attachment orders.

Balancing and Reconciliation.

330. The ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be analysed and detailed so as to show, in respect of each separate work, the full particulars of amounts outstanding with a quotation of all the vouchers supporting unadjusted outstanding. The ledgers will be signed by the Unit Accountant monthly and submitted to the G.E. for his information and for taking necessary steps for recovering the outstanding amounts when due for recovery.

331. The Unit Accountant will be responsible for the correctness of the contractors ledger and for securing agreement, month by month between the balances detailed in the Construction Accounts and the corresponding balance of the accounts in the ledger. He will also be responsible to watch that amounts due from a contractor are recovered completely from his bills for job to which they relate.

332. The Unit Accountant may be called upon by the F. C. (Works) to submit an extract from the monthly balances of each contractors account to the F. C. (Works). A contractor requiring an extract from his account in the contractors ledger, should be furnished with the same. He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it.

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SECTION XXX.—TRANSFER OF CHARGES.

Divisional and Sub-Divisional Officers.

336. The Unit Accountant will scrutinise the Transfer Certificate and the Transfer Report before they are submitted to the C. M. E. S. He will, if necessary, ask for and obtain the specimen signatures of the relieving officers and complete the guard file kept for the purpose. He will see that Measurement Books in charge of the Relieved Officer, have been made over to and acknowledged by the Relieving Officer. The transfer of Measurement Books will be noted in the Register of Measurement Books.

Unit Accountant.

337. When a Unit Accountant is about to be relieved of his duties in a Divisional Office, either permanently or temporarily, he will prepare, in tabular form, a memorandum, reviewing the accounts of the Division. For this purpose B. A. F. (C.M.A.) 269 will be used and the printed entries therein will be supplemented as required. The state of the stock accounts and other suspense accounts and of outstandings in the accounts of works will be reviewed in particular. Recoveries to be made from the staff or from contractors and others which should receive special attention, will be mentioned. Any arrears or defects in the working of the Divisional Office or subordinate offices rendering accounts to it, will be specified with a statement of the remedies applied or contemplated. All important pending cases and claims in dispute will be pointed out, indicating the present position

thereof. Other points requiring the special attention of the relieving accountant, whether in regard to the initial or compiled accounts or to objection statement and audit objections, will be set forth in detail.

338. The relieving Accountant should, while taking over the charge, examine *inter alia* the following books and records :—

- (a) The Cash Book, particularly the current month's entries. It should be ascertained if all vouchers exist for accounts not yet submitted to the Finance Controller (Works). If any wanting, it should be seen that steps have been taken for their submission, if not, this should be done at once by the Accountant who is being relieved. The Cash Book should be checked on the day of relief and a note that this has been done, recorded in the Cash Book. The bank pass book (if there is a banking account) should be examined and balance reconciled with the Cash Book Balance.
- (b) The Registers of M. E. S. Advances and Deposits, the Contractors Ledger and the Registers of Barrack Damages and Unpaid Wages, will be examined to see that they have been posted up-to-date and that action has been taken, in all cases, for the adjustment of outstandings.
- (c) The Register of Security Deposits and the Post Office Savings Bank Pass Books, etc., will be checked to see generally that a satisfactory record of securities is kept.
- (d) The duplicate copies of contract documents, will be scrutinised and checked with the Register of Securities to see that all securities received, have been properly accounted for. If in any case, security has not yet been recovered, a note will be taken for necessary action.
- (e) Stock Accounts will be examined to see that they have been properly maintained.
- (f) The Register of Approvals to Works, Requisitions and Appropriations, Receipt Books and Measurement Books, will be seen to ascertain that they are posted up-to-date. The blank and completed Receipt Books and Measurement Books will be checked with the entries in the respective registers.
- (g) Rent Assessment and Revenue Ledgers will receive particular attention. It will be seen that there are no large outstandings and that action has been taken to expedite recoveries in all cases.
- (h) The relieving Accountant should ascertain personally from each Clerk in the office what his duties are and see that he understands what is expected of him. He should enquire also if there are any arrears, and, if so far what reasons and when the work will be brought up-to-date again. He should test the correctness of the replies he receives by reference to documents, should he think it necessary.

(i) The Accountant should examine all pending cases, objection statement and papers regarding disputed claims and obtain full information as to their disposal.

(i) All original documents such as Muster Rolls and Vouchers under Taka 25 etc. will be handed over and proper receipt obtained there for.

339.

340. After the relieving Accountant has obtained full information on all points, he will complete the Transfer Report and forward it at once to the F. C. (Works) through the Garrison Engineer. The Transfer Report will be signed by both relieved and relieving Accountants.

341. When there are abnormal arrears, a list detailing them, together with the relieved Accountant's explanation should be attached to the Transfer Report. The arrears in such case should be specially brought to the notice of the G. E.

342. The relieving Accountant will find it convenient if he has a statement prepared for himself showing :—

(a) the Assistant Garrison Engineer's charges ;

(b) the Sub-Divisional Officer's charges and the establishment employed therein ;

(c) the names of the latter and their position whether permanent, temporary or casual ;

(d) all disputed claims of contractors with full details regarding points of dispute.

SECTION XXXI.—REGISTER OF PUBLIC BUILDINGS.

343. The Unit Accountant will maintain a Register of Public Buildings, a printed copy of which will be supplied to him by the Garrison Engineer.

344. A copy of the correction slips issued, by the Garrison Engineer, will also be supplied. These slips will be pasted in the Register as soon as received and the entries concerned corrected, a record of the correction being kept in a fly leaf of the Register under the initials of the Unit Accountant, who will in addition review the Register, periodically, to see that it is kept up-to-date.

345. All sanctions and orders connected with the sale, demolition, reappropriation or transfer of public buildings, will be noted in the Remarks column against the entry concerned in the Register, as a correction slip embodying these orders is received and the correction has been made, the note kept in the Remarks column will be scored off under the initials of the clerk carrying out the correction. At the time of this periodical review, the Unit Accountant will see that necessary correction slips embodying these orders have been received.

346.

SECTION XXXII.—OBJECTION STATEMENTS

347. An objection statement (Form A) will be prepared in B. A. F. (C. M. A.) 262 every month after the construction accounts have been checked. It will

be rendered not later than the 20th of the following month to the Garrison Engineer.

348. Each form will be self contain and up-to-date, that is to say it will include all items of previous reports which still remain unadjusted.

349. An abstract in B. A.F. (C.M.A.) 264 of outstanding items will be prepared half yearly for the half years ending December and June and submitted to the F.C. (Works) in time for despatch by him to the D.F.A. (Q) (B) . DFA (O) or the DFA (AF) as the case may be. If there are no items to report, a nil statement will be sent.

350. The statement will include all items of irregular outlay amounting to Taka 20,000 and over remaining unremedied for over six months and such other items of irregular outlay as may be considered necessary, to include irrespective of the date and amount involved.

351. Explanation and statements as to the action taken to regularise expenditure must be definite and explicit and the authority under which a work or repair has been under taken in anticipation of sanction to estimate or allotment of funds or in excess thereof, should be clearly stated.

352. Each form will be self contained and up-to-date, that is to say, it will include all items of previous reports which still remain unadjusted and will give the latest information regarding the progress of adjustment.

A summary of the total expenditure placed under objection, will be entered in the form on the front page of B. A. F. (C. M. A.) 264 "detailed rules for the preparation of Monthly Objection Statement B. A. F. (C.M.A.) 262."

353. The following items will be taken in the monthly objection statements :—

1. (i) Want of Administrative approval :—

Any expenditure irrespective of the amounts involved.

(ii) Want of Technical sanction :—

As under (i) above.

2. (i) Excess over Administrative approval :—

(a) Original administrative approval—All cases in which there is an excess and the total expenditure incurred is in excess of the powers of technical sanction of the Garrison Engineer. If the total expenditure is within the powers of technical sanction of the Garrison Engineer, the excess will be reported in the Objection Statement only if it is more than 5 per cent of the amount administratively approved.

(b) Revised administrative approval—Any expenditure incurred in excess of the revised amount.

(ii) Excess over technical sanctioned detailed estimate. As under (i) above.

N.B.—Expenditure will not be noted under objection under this Lead, if it has also been included under item 2(i).

3. Want of appropriation—All expenditure incurred without allotment but trifling items of expenditure need not be objected to, provided the allotment for a work or a group of minor works or minor head of maintenance is not exceeded by more than Taka 1000 or 10 per cent whichever is less.

NOTE.—Expenditure incurred at the commencement of a financial Year which is covered by a provisional allotment need not be placed under objection for want of appropriation.

4. Excess over appropriation—Any expenditure but trifling excesses need not be included, provided the allotment work, a group of minor works or minor head of maintenance, is not exceeded by more than Taka 1000 or 10 per cent whichever is less.
5. Vouchers awaited—In respect of objection falling under this category, numbers of vouchers awaited and also the amount, should be shown separately by months under different groups. The No. may be written in red ink or otherwise distinguished so that they may not be included in the amounts when making totals.
6. Outstandings against contractors—Amounts outstanding against contractors in the Contractor's Ledger for more than 3 months. Advance payments made to contractors for work actually done by them, should not be treated as objectionable expenditure.
7. Over payments to other individuals—All over payments irrespective of date.
8. Unauthorised purchase or disposal of stores—All purchases and disposals not approved by the competent authority.
9. Other objections—Under this heading will be recorded miscellaneous objections, including objectionable expenditure in excess of the sanctioned stock limit, expenditure involving infringement of the canons of financial propriety, and amount of losses awaiting regularisation, excepting those outstanding under M. E. S. advances.
10. Outstandings on account of rent, electricity and water—All amounts overdue for a month.
11. Outstandings in suspense accounts—All items outstanding for more than 3 months, following the month in which the debt originated and expenditure in excess of funds for deposit works, charged to Miscellaneous Advances, irrespective of date.
12. Every month a general abstract showing amounts placed under objection and cleared during and to the end of the month for each class of objections separately will be prepared by the Unit Accountant and this will be checked in local audit and initialled by the Local Audit Officer.

SECTION—XXXIII.—LABOUR REPORTS

356. The Labour Report (B.A.F.W. 2257) is prepared by the Sub-Divisional Officer or Overseer in charge.

(a) In all cases in which mustering is dispensed with and the record of labour employed is kept in B. A. F. W. 2256 Casual Labour Roll.

(b) When ordered by the Garrison Engineer for any work under execution departmentally, irrespective of whether mustering is done or not.

357. The labour report shows, the number of men engaged, the class of labour, the rates of pay and the work on which employed. It is compiled from the Muster Roll or the Casual Labour Roll and submitted to the Garrison Engineer.

358. The objects aimed at, in having the Labour Report prepared are :—

(i) to keep the Garrison Engineer informed of the progress in the execution of work ;

(ii) to afford a means of checking during the course of the day the number of men actually working at the time of the Garrison Engineer's inspection works.

359. To be of real value, therefore, the Labour Reports should reach the Garrison Engineer's Office punctually and as early as possible. After scrutiny by the Garrison Engineer, the Labour Reports will be handed over to the Unit Accountant for check with the Muster Roll or Casual Labour Roll, when received for payment.

360.

SECTION—XXXIV.—LOSSES.

361. Losses will be dealt with either on loss statements or expense vouchers.

362. In cases where stores, furniture, tools, etc., become unserviceable through fair wear and tear or are sold and issued at less than their book value, will be accounted for by means of an expense voucher to be sanctioned by the competent engineering authority under the powers laid down in Table B, to the Regulations for the M.E.S.

363. For all other losses, loss statements will be prepared for the sanction of the competent financial authority.

364. For all articles, borne on ledger charge with or without value, an issue voucher will be prepared for adjustment, reference to the voucher being quoted in the loss statement.

365. The loss statement after check by the Unit Accountant will be forwarded by the Garrison Engineer for orders of the competent financial authority, the duplicate copy being submitted to the F. C. (Works). The triplicate copy will be retained by the Unit Accountant as office copy for future reference.

366. To watch the regularisation of losses, a register in Form 5 (Appx. B) will be maintained by the Unit Accountant.

367. Losses, which have not been regularised under the sanction of the competent authority, will be included in the monthly objection statement.

SECTION XXXV—TRANSPORT INDENTS AND ORDERS.

368. Transport Indents and Orders (B.A.F.Z. 2150) duly priced and endorsed with the relevant Army head to which the cost is creditable will be forwarded by the "Stores Section" monthly to the M. E. S. Unit Accountants concerned with a covering memorandum specifying the number and date of each Transport Indent or Order. On receipt, these will be acknowledged by the Unit Accountant and passed on to the S.D.Os concerned for necessary allocation to the relevant M.E.S. heads of accounts. On receipt back of the Transport Indents, etc. from S.D.Os concerned, the Unit Accountant will adjust the amounts in the M.E.S. accounts by *per contra* credit (by deduction from charges) to the Army head concerned as indicated on the Indents, etc. He will at the same time note against the relevant item in the covering memorandum, referred to above, the voucher number and the month's account in which the particular Transport Indent or order has been adjusted. The Transport Indents and the concerning memoranda will be recorded by the Unit Accountant in a separate file to facilitate test check by the Local Audit Officer. The Unit Accountant will also ensure that the Transport Indents are promptly adjusted in the M. E. S. accounts.

369.

370.

SECTION XXXVI.—MISCELLANEOUS REGISTERS RECORDS.

Record Measurement Books.

371. Record Measurement Books are checked arithmetically by the local staff, who will, as a safeguard against unauthorised corrections, initial in ink, all corrections in calculations and totals, an additional initial being affixed for every alteration. If, however, on receipt of a bill based on measurement Book, the Unit Accountant finds that the particular entries pertaining to the bill have not been checked by the local audit staff, those entries will be checked by the Garrison Engineer's Unit Accountant before passing the bill.

Register of Sanctions (B.A.F.W. 2252).

372. The Unit Accountant will maintain Register of Sanctions in B.A.F.W. 2252. In this will be recorded, all administrative approvals for standing charges e.g. payment of rent for railway sidings, contingent charges, etc. Separate registers will be maintained for each Major Head.

Audit Progress Register.

372.A. The Unit Accountant will maintain Audit Progress. Register on B.A.F.A. 473 to watch progress of settlement of local audit objections, etc.

Register of Barrack Damages.

373. This Register is maintained by the Budget Clerk in B.A.F.W. 2269. Entries will be made at the time of passing an estimate or a requisition for making good the damage and initialled by the Unit Accountant. Recoveries will be watched through this Register and columns 4 and 5 completed as a debit is raised or cash is received.

Items remaining outstanding for more than three months will be brought to the notice of the Garrison Engineer for special action.

374. The Unit Accountant will advise the Garrison Engineer to review, from time to time, the several registers, books and accounts, Record Measurement Books etc. maintained in Divisional and Sub-Divisional Offices even though he may have scrutinised and initialled the individual entries or sets of entries therein. For this purpose the Garrison Engineer may require these records to be laid before him through the Unit Accountant monthly or at such other intervals as may be fixed by him. The fact of such review will be placed on record in all cases in a suitable form on the Register or accounts, etc. concerned. To see that there is no delay in the submission of the Registers, etc. the Unit Accountant will keep a note in his calender of returns and, in the case of the records maintained in their office, will inform the Sub-Divisional Officers, the dates on which they should be sent to him for inspection by the Garrison Engineer.

I. D. Schedules.

375. To keep a watch on the disposal of I. D. and other remittance schedules, received from the F. C. (Works) for verification and allocation, the Unit Accountant will maintain a register which will be completed to show the action taken for their disposal, from time to time. All I. D. Schedules for credit notes and Railway Warrants will be linked before return to the Finance Controller (Works) with the list of those documents maintained by the Unit Accountant (see para-272).

FURNITURE

Supply on Rent.

376. "Sub-Divisional Officer F & S" will intimate to the G.E.'s U. A. the capital cost of articles of furniture issued on rent as shown in the Station Distribution Furniture Ledger (B.A.F.W. 1814). The Unit Accountant will verify that the hiring of furniture is authorised and after checking the rates and calculations with reference to the Furniture Rate List, will enter the capital value, etc., in the Rent Assessment Ledger (B.A.F.W.-2239) and the amount of assessed rent only will be shown in the Revenue Ledger. The procedure for the recovery etc. of rent for furniture will be as laid down for rent of buildings.

Annual Furniture Return.

377. The Annual Furniture Return (BAFW-2219) will be submitted by the GE to the respective DW & CE in support of the Annual Schedule of Demands. The values recorded in the Return will be checked by the U.A. before it is submitted.

378. Copies of office orders issued by the G.E. authorising an Assistant Garrison Engineer or Sub-Divisional Officer to sign estimates, bills and other accounts documents and specifying the particular powers to be exercised by the officer together with his specimen signature received by the Unit Accountants F.C. (Works) should be recorded in a guard file. Specimen signature of other officers where necessary will also be similarly recorded in the guard file which should be page numbered and a suitable alphabetical index kept therein to facilitate easy reference.

Record

379. All records should be carefully catalogued and preserved. The periods for which the different kinds of records will ordinarily be retained, are shown in Appx. "A" to this Manual. In order to avoid the congestion of old records which are not likely to be of any use and to make room for new records, all time expired records will be picked out and proposals for their destruction submitted in July every year to the F. C. (Works) through the Garrison Engineer. On receipt of the concurrence, destruction will be carried out in the presence of the Local Audit Officer and the list of documents destroyed, with the certificate of destruction noted thereon, kept on record.

Advances and Deposits.

380. Separate registers for Deposits and M.E.S. Advances are maintained on B.A.F. (C.M.A.) 258.

Except as permitted by Regulations, no expenditure or credit should be compiled under these heads.

The register should contain full particulars of transaction to admit of action being taken for final adjustment.

The balances in the Registers should be reviewed monthly to see that necessary action has been taken for their clearance and to ensure that no item remains outstanding longer than it should. There should be no minus amounts in these Registers.

Register of Securities.

381. A Register of Interest bearing Securities will be maintained on B.A.F.W. 2286 in which will be recorded the receipt or disposal of the security deposits of contractors and establishment. The original acknowledgements of the depositors for the refund of security deposits, will, except in the case of refund of cash deposits, be properly filed with this Register.

The Garrison Engineer will at the close of the year record in the Register a certificate to the effect that all securities or the acknowledgements of the authorised custodians, are in his possession or in that of the F.C. (Works).

APPENDIX "A"

Periods of Retention of Records.

Sl.No.	Description of Records	Period of Retention years	Remarks
1.	Duplicate copies of contract agreements.	6 Years after the date of completion.	
2.	Occupation Return	5	
3.	Register of cases	10	
4.	Register of Measurement Books	10 Years after completion of Register for existing entries.	
5.	Measurement Books	10 Years after completion of work.	
6.	Register of Receipt Book	3 Years after completion of register of existing entries.	
7.	Bills, Rent, Electricity and Water	1 Year after the charges have been recovered.	
8.	Rent Assessment Ledger	20	
9.	Revenue Ledger	5	
10.	Receipts Books counterfoils (MES)	10	
11.	Muster Rolls	10	
12.	Return of recoveries (Electric)	2	
13.	Return of recoveries (Water) ..	2	
14.	Demand Register	3	
15.	Casual Leave Register	1 Year after the register is closed.	
16.	F. C. (Works) Office Order File	5	
17.	Attendance Register	1	
18.	Correspondence Files	2 Years after the case is closed finally.	

LIST OF FORMS

FORM NO. 5-REGISTER OF LOSSES.

Form No. 4

Register of Receipt Books.

[illegible]

[illegible]

APPENDIX "C" CONCORDANCE

Para in the 1941 Reprint	Corresponding para in 1951 edition.	Para in the 1941 Reprint	Corresponding para in 1951 edition.
1	2	3	4
1	1	72	72
2	2	73	73
3	3	74	74
4	4	75	Already blank
5	5	76	76
6	6	77	77
7	7	78—79	Already blank.
8	8	80	80
9	9	81	81
10	10 Amended.	82	82
11	11	83	83
12	Already blank	84	84
13		85	Already blank.
14		to	
15	15	89	
16	16	90	90
17	17	91	91
18	18	92	92
19	19 Amended A.I. 232/43 PAO 116148.	93	93
	do	94	94
20	20		Note added <i>vide</i> M of D RWP: No. 1092/FAC/EI 9309/ D3 dated 20/11/50
21	21		
22	22		
23	23		
24	24		
25	25	95	Already blank.
26	26	to	
27	28	99	
29	29	100	100
30	30	101	101
31	31	102	Already blank.
32	32	103	103
33	Already blank	104	104
to			Amended <i>vide</i> Govt. of India DD No. 9613/52/E8 dt.21/7/47
39			
40	40	105	105
41	41	--	106
42	42	106	107
43	43	107	New para added <i>vide</i> E-in-C No. 9613/10/E8 dt. 15/9/45 Omitted <i>vide</i> Govt. of India DD Letter No.9613/ 52/E-8 dt. 21/7/47.
44	44		
45	45		
46	46		
47	47		

1	2	3	4
48	48	108	108
49	49	109	109
50	50	110	110
51	51	111	111
52—54	Already blank.	112	112
55	55	113	113
56	56	114	114
57	57	115	115
58	58		Amended <i>vide</i> E-in-C No. 7005/E dated 1/7/47.
59—60	Already blank.		
61	61	116	Omitted do
62	62	117	116
63—64	Already blank.	118	117
65	65	119	118
66	66	120	119
67	67	121	
68	68	to	
69—71	Already blank.	124	Already blank.
125	125	Amended <i>vide</i> para 67	
126	126	Chapt. VIII to	Already blank.
127	127	MAD	
128	128	Procedure Code 197	
129	129	MAG No. 9755 198	178
130	130	AT/S dt. 20/3	Modified <i>vide</i> MAG No. 7891/R. dt.8/5/41
131	131	47 & 8653/R	
132	132	dt.29/8/42	
133	133	199	179
134	134	200	180
135	135	201	181
—	—		Amended <i>vide</i> MAG No. 8653/R. dt. 29/8/42 & DDLetter No. 9623/ Omitted 2/Q/3 dt. 9/6/47
136	136	202	do
137	137	203	182
138	138	204	Already blank.
139	139	205	184
140	140	206	185
141	141	207	186
142	142	208	187
143	143	209	188
144	144	210	189
145	145	211	190
146	146	212	Modified <i>vide</i> para 38 Chap : VIII procedure Code.
147	147	213	Omitted do.
148	148		do

1	2	3	4
145	145	214	192
146	146		
147	147		Amended <i>vide</i> MAG Letter No. 8653/R. dated 29/8/42.
—	148	New para added <i>vide</i> MAG No. 9755 AT/S. dt. 20/3/47	do
		215	193
		216	194
148	149	Already blank.	195
150 }			
to } Omitted	<i>vide</i> MAG No. 8653/ 29/8/42	218	196
159 } R.dated		219	197
159 }		220	198
160 }		221	199
to } Already		222	200
164 } blank		223 }	Omitted <i>vide</i> MAG No. 8653/R. dated 29/8/42.
165	150	to }	
166	151	224 }	
167	152	225 }	
168	153	to }	
169	154	229 }	Already blank.
170 }		230	204
to } Already blank		231	205
174 }	Modified <i>vide</i> No. 8653/R. dt. 29/8/42		Item (iii) added <i>vide</i> para 2 (III) of Annex. to AG (M) No. W/339 dated 13/5/48.
175	158		
176	159		
177	160		
178	161		
179	162	232	206
180	163	233	207
181	164	234	208
182	165		
183	166	—	209
184	167		Modified <i>vide</i> para 13—16 of Annex to M of D (AB) R. Pindi Added No. 5651/1Q-3(Qtg) dated 27/4/48.
185	168		
186 }			
to } Already blank		235	210
189 }			
190 }			Modified <i>vide</i> AG (M) No. W/339 dated 13/5/48.
191	171		
192	172		
193	173		
194	175	236	211
	175	237	212
237	213	276	256
—	214	Added <i>vide</i> AG (M) No. W/339 dated 13/5/48	Amended <i>vide</i> E-in-C No. 8501/251/E -3A dated 4/7/1947

1	2	3	4
—	215	277	Omitted Do.
238	Blank	278	257 Amended Do.
239	do.	279	Omitted Do.
240	218	Modified <i>vide</i> 280	Already Blank
		paras 262, 168 281	258 Amended Do.
		(Note 3) Military account 282	Omitted. Do.
		Code & AG 283	do. Do.
		(M) No. W/ 284	259 Do.
		339 dt. 13/5/48	
241	219	285	
242	Blank	to	Already blank
to		287	
244		288	Omitted <i>vide</i> E-in-C No.8501/
245		to	251/E3A dt. 4/7/47.
246	223	293	
	224	Amended <i>vide</i> 294	260 Do.
		M of D No. 5651/1/Q-3 (Qtg) dated 27/4/48.	
247	225	295	
		to	
248	226	297	
249	227	298	261 Amended Do.
250	228	Item III added 299	262 Do.
		Do. 300	263 Do.
251	229	Modified <i>vide</i> 301	Omitted.
		para 2(ii) of 302	264
		Annex to AG 303	265
		(M) No. W/ 304	266
		339 dt. 13/5/48	
252	Blank	305	267
to		306	268
254		307	269
255		308	Omitted.
256	232	Do. 309	270
	233	Revised M of D No. 5651/1/Q-3 (Qtg) dated 27/4/1948	271
		310	272
		311	Amended <i>vide</i> MAG No. 8653/R dt. 29/8/42 & E-in-C No.8501/251/E-3A dt. 4/7/47.
257	234		
258	235		
259	236		
260	237		
—	238	Added <i>vide</i> AG(M)No.W/ 339/ dt.13/5/48	
261	239	Modified Do. 316	Omitted Do.
	240	New para. Do. 317	277
262	241		
263	242		

1	2	3	4
264	243	Note added	
		<i>vide</i> Govt.	
265	244	of pak. M of	
		F (M) Karachi. 320	280
		No. B-80/998	
		dated 10/2/51	
		321	281
			Amended <i>vide</i> MAG
			No. 8653/R dated
			29/8/42.
266	245		
267	246		
268A	247	322	282
269A	248	323	
269	249	to	Already blank
270	250	324	
—	251	325	285
		New para	Amended <i>vide</i> E-in-
		Added <i>vide</i>	C No. 8501/251/E
		AG(M) No.W/	-3A dt. 4/7/47.
		339 dt. 13/5/48.	
271			
to		326	286
274		327	
275	255	328	287
		329	288
		395	289
330			Amended. Do.
to			Already Blank.
331		398	336
		No. 8501/251/	
		E-3A dt. 4-7-47	337
332	289	400	338
333	290		
334	291	402	340
335	292	403	341
336		404	342
to		405	343
348		406	344
		Omitted <i>vide</i> E-in-C No.	
		8501/251/ E3A	
		dated 4/7/47	
		and MAG No.	
		9664 /AT/S	
		dated 28/2/45	
		407	347
		408	348
		409	349
349		410	
to			
353		411	350
		412	351
354	296	413	352
		414	353
		Modified <i>vide</i>	
		MAG No.	
		9664/AT/S dt.	
		28/2/45	
355	297	415	
—	298	to	Alrady blank
		419	
		New para	
		added <i>vide</i> E-	
		-in-C No.8501	
		251/E-3A dt.	
		420	356
		421	357
		4/7/47.	

1	2	3	4
356 } to } 357 } 358 } to } 363-A }		422 423 424	358 359 Already blank
364 300		425	361
364-A 301		426	362
365 302		427	363
366 303		428	Omitted <i>vide</i> M of D (AB)
367 304			No. 3819 2577 E-3 dated 6/9/1950.
367-A 305		429	364
368 306		430	365
369 307		431	366
370 308		432	367
371 309		433	368
372	Already blank	434	Already blank.
373 310	Modified <i>vide</i>	435	371
	MAG No.8653	436	372
	R dt. 29/8/42	437	373
374 311		438	374
375 312		439	375
376 to 379	Already blank	440	376
380 319		441	377
381 320		442	378
382 321		443	379
383 322		444	380
384 323		445	381
385 324		Appendix "A"	Appendix "B"
386 325		Do. "B"	Do. "B"
387	Already blank.		
388 327			
389	Already blank.		
390 328			
391 329			
392 330			
393 331			
394 332			