

296. Sub-divisional Officers should be required to submit the measurement books in use to the Divisional officer from time to time, so that at least once a year the entries recorded in each book may be subjected to a percentage check by the Divisional Accounts Officers under the supervision of the Divisional Officer. The following are the detailed rules on this subject:

(a) The review conducted under these rules will be in addition to that conducted by the Divisional Accounts Officers on all final bills on running accounts and first and final bills which are received in the Divisional Office for pre-audit- see paragraph 286.

(b) A register should be maintained in the prescribed form in Sub-divisional and Divisional offices for noting the progress of the receipt, review and return of measurement books. Twenty-five per cent at least of the entries in the measurement books should be reviewed each year. The arithmetical accuracy of the calculations in 50 per cent of the entries selected for review, should also be checked by the Divisional Accounts Officers. He need not however, personally check the arithmetical calculations, when bills come up for pre-audit- vide paragraph 540..

(c) The percentage check (referred to above) of the entries made in every measurement book in use in the division in a month should be made within the following four months. For this purpose, each Section Officer and Sub-divisional Officer should make a note of the numbers and pages of the measurement books in which entries are made by them every month and report these particulars direct to Executive Engineer within the first week of the following month. From these monthly reports of Section Officers and Sub-divisional Officers, the books that should be reviewed should be regularly entered in the register.

(d) There should be an even flow of books sent for review so that the work may be not rushed in a few months of year.

(e) The books for monthly review should be received in and returned from the Divisional office on dates to be fixed by the Executive Engineer of each division.

(f) The review should be conducted generally with reference to the rules in this section and paragraph 292 of the A.P.Public Works Department Code. It should also be seen that measurement books do not

contain any entries relating to labour engaged through contractors- vide rule 1 to paragraph 292.

(g) The payments based on the entries reviewed should be traced into the various accounts and verified. Similarly, supplies or issues of materials should be traced into the materials-at-site accounts, ledger, etc., and verified.

(h) Every page reviewed should be initialed and dated by the Divisional Accounts Officer with remark "Reviewed and a corresponding entry made in the prescribed progress register". The register should also be submitted to the Executive Engineer monthly and his initials taken.