

72. Transactions relating to the charges and receipts connected with the services pertaining to the works of the local Government and to Civil Works for departments of the Central Government other than the works referred to in the list of services below, are adjusted finally in the accounts of Divisional Officers against the provision of funds therefor placed at their disposal. Transactions connected with the services for other Government works are not so adjusted finally, but pass eventually out of the accounts of Divisional Officers and are incorporated in the accounts of the departments and administrations concerned. Outlay on non-Government works is charged against the deposits received therefor.

List of Services : — The Indian Postal and Telegraphs Department Works, and works in connection with ancient monuments declared to be protected monuments under the Ancient Monuments Preservation Act, 1904.

(1) If an Administration executes, on behalf of another Administration, a Civil work (other than a work relating to Indian Posts and Telegraphs) the cost of which is chargeable to the Central

Government, the necessary funds are usually placed at its own disposal.

(2) When a division undertakes a service on behalf of another division of the same Administration, the connected receipts and charges are passed on for adjustment finally in the account of the latter division.

(3) Operations undertaken in the manufactories and workshops of a division on behalf of other divisions, departments, local bodies or individuals are treated as operations of the division in the first instance, but the entire cost is ultimately recovered from the party concerned.