

Form P.W.A. 11—cont.

FROM WHAT SOURCE POSTED.		SUSPENSE ACCOUNTS.								Total cost.‡
Brief particulars.	Cash Book Voucher or Transfer Entry book item No.	Final charges.		Contractors.			Labourers.†			
				Ad- vance pay- ments. *	Other transactions. †					
Estimate No. of Expenditure to end of 19 .		RS.	P.	RS.	RS.	P.	RS.	P.	RS.	P.
MONTHS TRANSACTIONS.										
Total Cash and Adjustment.										
Stock										
Total of month . .										
Total to end of 19 .										

NOTE.—Postings made in the Subdivisional Office should be in black ink and all postings and corrections made in the Divisional Office in red ink.

* Entries in this column should be made from Account 1 [total (D) of column 2] of Running Account Bill Form A.

† This column is intended for all miscellaneous debits and credits to contractors awaiting settlement. The debits will usually consist of (1) advances other than advance payments, (2) payments made (under proper authority) to labourers and others on behalf of and by charge to the account of contractors and (3) issues of stock and other materials to contractors. These should be posted as *plus* entries from the vouchers or accounts as transactions take place. The credits will ordinarily be in account of amounts withheld, for future payment, from Running Account Bills for work done. Such credits as well as repayments of amounts withheld and recoveries of debits (1), (2) and (3) above, appearing in Running Account Bills as entry (G) of Memorandum of Payments, which should be posted in this column as a *plus* entry if *minus* or *vice versa*.

‡ Unpaid amount of Muster Rolls should be posted in this column as *minus* entries. Subsequent payments of these arrears should be shown as *plus*.

§ In the case Running Account Bills for work done the figure in this column should agree with entry (H) in the Memorandum of Payments.

Form P.W.A. 11.

[see Chapter 111, Article 133.]

WORKS ABSTRACT B.

(To be used when outlay is not recorded by sub-heads.)

Division _____	}	Folio in Register of Works _____
Subdivision _____		Item in Schedule of Expenditure _____
Name of work _____		Schedule Docket _____
Authority _____		

REFERENCE TO MEASUREMENTS.

(A reference to any recorded measurements should be entered here.)

Detail of Contractors' Closing Balances.

Name of contractor.	Reference to last Running Account Bill.		Closing Balance.			Explanation of non-adjustment.*
	Voucher number.	Date.	Advance payments.	Other transactions		
			RS.	RS.	nP.	
		Total ..				

The work is

†
(Dated initials of Subdivisional Officer.)

* As a rule, reasons for delay should be recorded if an item is not cleared within three months.

† It should be noted here whether the work is in progress or not. If the work was completed during the month, the fact should be stated with an explanation of the steps taken to close the accounts of the work.

CERTIFICATE BY DIVISIONAL ACCOUNTANT.

This abstract has been checked under my supervision. I have compared all the items in the "Detail of contractors' closing balances" with the Contractors Ledger and found them correct.

(Dated initials of Divisional Accountant.)

REMARKS BY EXECUTIVE ENGINEER.

(The Executive Engineer will note here whether he has examined the work recounted materials or checked measurements and make any other remarks in respect of the execution of the work or the state of accounts as he may consider necessary.)

(Dated initials of Divisional Officer.)

[See Chapter III Article 141]

REGISTER OF WORKS—A and B.

Notes.

1. The Register of Works is not a classified account of works; for facility of reference it should be supplied with an index which should be sub-divided under the prescribed heads of account classification.

2. The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned, the folio of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked "Revised Estimate" in red ink and a reference to the folio on which the original estimate is to be found should be entered thereon.

NOTE.—In the case of works which are assessable to percentage recoveries on account of establishment, tools and plant, etc., the amount of the estimate and allotment for the work should be divided rateably into two parts one representing the share available for works expenditure and the other, the total amount for establishment, tools and plant and audit and accounts charges, if any, recoverable under the rules of the Government.

3. In the case of works for which specific allotments are sanctioned individually, the amount of allotment for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.

NOTE.—In the case of Local Loan Works, the limit of funds set aside by the Government (to be ascertained from the Accountant-General) for expenditure on a work during the year should be treated as the allotment for the work.

4. The blank vertical columns in Form P.W.A. 12 should be utilized for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon, but the sub-columns for "quantity" and the horizontal columns for "rate of cost" should be left blank in respect of sub-heads for which there are no quantities in Works Abstracts.

In Form P.W.A. 13, the final charges on works should be posted in the column "Total value of work done" and the single column "Suspense Accounts" should embrace the transactions under all the suspense accounts.

Form P.W.A. 13.
 [See Chapter III, Article 141.]
REGISTER OF WORKS—B.

Name of work and authority.											
Estimate.											
Appropriation for the year.											
Months, etc.	Total value of work done.	Suspense ac counts.	Total charges.	Dated initials of Executive Engineer to transactions of the month.	Total value of work done.	Suspense ac counts.	Total charges.	Dated initials of Executive Engineer to transactions of the month			
	RS. P.	RS. P.	RS. P.		RS. P.	RS. P.					
Expenditure of previous years brought forward (if any) ..											
April 19 ..											
Total ..											
May 19 ..											
Total ..											
June 19 ..											
Total ..											
July 19 ..											
Total ..											
August 19 ..											
Total ..											
September 19 ..											
Total ..											
October 19 ..											
Total ..											
November 19 ..											
Total ..											
December 19 ..											
Total ..											
January 19 ..											
Total ..											
February 19 ..											
Total ..											
March 19 ..											
Total ..											
March 19 (Supplementary) ..											
Total ..											

Carried over to page of next year's register. Carried over to page of next year's register.

Form P.W.A. 14

[See Chapter III Article 150]

CONTRACTORS' LEDGER.

Notes.

(1) Columns 7 and 8 constitute the ledger account proper and columns 4 and 5 set forth the net effect of each posting on the two suspense heads making up the account. Column 9 is not a part of the personal account but will be found useful for the purpose of exercising a check over the continuity of bills in the case of running accounts.

(2) Columns 1 to 3 and 10 require no explanation. Instructions for filling in columns 4 to 9 in the case of personal accounts are given below :—

(i) *Column 6*—“*Name of work, etc.*”—Here should be entered the full name of the work to which the bills or vouchers relate except in the case of suppliers' bills when the name of the account concerned, Stock or Purchases, should be stated. Brief particulars describing the nature of the transaction should then be added, and against the line should then be posted, in the money columns 4, 5, 7, 8 and 9, the figures relating to that transaction only. When a deduction made from a contractor's bill for one work is creditable to the account of another work, and such Credit is in connection with his contract for the latter 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, as if that recovery had been made in cash. The second set of entries should be posted in a separate line, in columns 5 and 8 against the name of the work concerned.

NOTE.—If there are several contracts in connection with a work or account, the transactions relating to each should be distinguished, preferably by quoting the number and date of agreement or work order.

(ii) *Column 4*—“*Advance payments.*”—If the bill is a Running Account Bill A, Form P.W.A. XIX, figure D of Account I should be posted in this column.

(iii) *Column 5*—“*Other transactions.*”—In the case of running account bills, figure G of the Memorandum of Payments should be posted in this column. If a payment is made on a First and Final Bill, Form P.W.A. XVIII, no entry should be made in this column unless a recovery is made from the contractor on any account. In the case of transactions other than these, the amount paid or recovered should be entered.

FORMS

[P.W.A. 14.]

(iv) In columns 4 and 5 debits to contractors should be posted as plus entries and credits as minus entries.

(v) *Column 7—“Gross transactions—Debits.”*—If it is a running account bill, figure H of the Memorandum of Payments should be posted in this column, otherwise the total amount paid or chargeable.

(vi) *Column 8—“Gross transactions—Credits.”*—Here should be entered the value of work or supplies creditable to the contractor, which will be figure F of Account I in the case of running account bills.

(vii) *Column 9—“Total value of work or supplies.”*—In the case of running account bills here should be entered the total value of work done or supplies made up to date, as per figure A of Account I of bill, but before posting the bill it should be seen that the figure shown in Account I of it as “Deduct value of work shown on previous bill” agrees with the last entry in column 9 of the ledger against the work concerned. In token of this check this last entry in column 9 should be initialled (and dated) by the Divisional Accountant.

(3) Accounts of the transactions relating to lump-sum contracts should also be maintained in this Form, subject to the following subsidiary instructions:—

(a) As all “intermediate payments” made on Form P.W.A. XXI are regarded as advances, no figure therefrom will be posted in column 8 which is intended to show the amount creditable to contractors accounts on account of the value of work done. The first and last entry which will appear in this column will be the figure F given in Part I of the final bill Form P.W.A. XXII. Column 9 need not be posted at all.

(b) Figures for posting the other columns 4, 5 and 7 are indicated in the bills. (Forms P.W.A. XXI and XXII) by the same distinguishing letters D, G and H respectively, which have been used to denote the corresponding entries in the ordinary bill Forms P.W.A. XIX and XX.

Form P.W.A. 14 -cont.
 [See Chapter III, Article 150.]
CONTRACTORS' LEDGER.

Name of Contractor _____

Particulars of bill or voucher.			Net transactions detailed by suspense heads.				* Name of work or account (in red ink) and particulars of transactions.	Gross transactions.				Total value of work or supplies.	Remarks.
Date.	Voucher No.	Serial number if a Running Account Bill.	"Advance payments" + = Debits - = Credits.		"Other transactions" + = Debits - = Credits.			Debits.		Credits.			
(1)	(2)	(3)	(4-D)		(5-G)		(6)	(7-H)		(8-F)		(9-A)	(10)
			RS.	P.	RS.	P.		RS.	P.	RS.	P.		

*If there are several contracts in connection with a work or account the transactions relating to each should be distinguished preferably by quoting the number and date of agreement or work order.

FORM 5

P.W.A. 14

Form P. W. A- 15.

[See Chapter III, Article 160.]

OUTTURN STATEMENT OF MANUFACTURE

Name of manufacture, Site, Season

Authority Name of month

Names of articles manufactured.	* Estimated Outturn (Quantities and Values).	ACTUAL OUTTURN (QUANTITIES AND VALUES.)			REMARKS.
		* To end of previous month.	* During the month.	* Total	
Total values					

* The values should be entered in red ink just below the quantities.

Date

197

Subdivisional Officer.

Suspense Head
Deposit

Form P.W.A. 17.
[See Chapter III, Article 164.]

Class

SUSPENSE/DEPOSIT REGISTER.

Item No.	*Month from which transaction dates.	Particulars of items (with authority where necessary).	Opening balance of the year.		APRIL 19				And so on for the other months of the year.	How adjusted (and other remarks where necessary).	
					Debits.		Credits.				Closing balance.
					Credits.	Debits.	Rs.	P.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)			(8)	(9)	
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
Total..											

* To be indicated thus:—12/41 for December 1941; 1/42 for January 1942; and so on.

† Score out "Credits" in the case of Miscellaneous P.W. Advances and Stock, and "Debits" in the case of Purchases and P.W. Deposits.

‡ Score out "Debits" in the case of Miscellaneous P.W. Advances and Stock, and "Credits" in the case of Purchase and P. W. Deposits.

§ To be indicated thus:—"A" Paid in cash or Recovered in cash, "B" Adjusted by transfer entry, "C" Converted into interest-bearing security, and so on, additional letters being entered with explanation at foot.

P.W.A. 17
300

FORMS

Division.

Form P.W.A. 18.

[See Chapter III, Article 167.]

Month

19 . SCHEDULE OF LONDON STORES.

DEBITS.										CREDITS.				Closing balance.	Remarks.			
(1)	(2)	(3)	(4)	(5)		(6)		(7)		(8)	(9)	(10)				(11)		(12)
Number and date of Accountant-General's advice of payment.	Name of vessel.	No. and date of invoice.	Particulars of invoiced stores.	Charges in England during month by credit to the head "P.W. Remittances."		Indian charges of the month.		Balance from last month.		Total [columns (5) + (6) + (7)].	Particulars of stores received.	Name of work or head of account to which debited (Schedule docket number to be quoted in red ink.)		Values of stores received.				
			No. or quantity.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	No. or quantity.			RS.	P.	RS.	P.
			Total for the month.															
			Total for the year.															

Total credits to P.W. Remittances" [col. (5)] -
 Total debits to "London Stores" [cols. (5)+(6)] -

Divisional Accountant.

P.W.A. 18

FORMS

Form P.W.A. 20.

[See Chapter III, Article 183.]

ACCEPTANCE OF TRANSFER DEBIT/CREDIT.

No. , dated 19 .

To

The undersigned has the honour to inform that the amount advised in his Advice of Transfer Debit/Credit No. dated , for Rupees has been adjusted in the amount of this Division for (*and that the supporting vouchers have been received).

Particulars of transactions.	Amount.	
	RS.	P.
Total ..		

* Intended only for cases of Acceptances of Transfer Debits.

Divisional Accountant.

Divisional Officer.

Division.

FORM

P.W.A. 23.

[See Chapter IV, Article 208]

Notes to be printed on the fly-leaf of the Abstract Book, Form P.W.A. 23.

1. The standard form is only a *model*. The number of vertical columns may be varied according to requirements, the examples given being those suitable for an ordinary division of the Civil Works branch in a State.
2. The book should be posted from the several Cash Books in respect of cash transactions, from the Transfer Entry Book in respect of transfer entries, and from the Abstracts of Stock Receipts and issues in respect of stock transactions.
3. The amount of each cheque entered in a Cash Book should be shown on the charges side under the head to which the payment relates, and the total amount of cheques drawn should be shown as a single entry on the receipts side in the column for "P.W. Cheques or Other Remittance", according as the treasuries on which the cheques are drawn are within or outside the account circle in which the division itself is.
4. When the stock transactions are posted from the Abstracts of Stock Receipts and Issues, debits (and credits) to Stock which represent credits (and debits) posted in the Abstracts from the Cash Book and the Transfer Entry Book, and which are separately shown in the Abstracts. vide Instruction No. 2 on Forms 5 and 6, should be excluded, as these are posted in the Abstract Book direct from the Cash Books and the Transfer Entry Book. In the vertical columns, headed "Stock", should be entered, on the receipts side, the total of the stock issues (corrected as above) and on the charges side, the total of the stock receipts (also corrected as above).
5. As the postings from each Cash Book or other document are completed, it should be seen that the total postings on the receipts side agree with those on the charges side, and that, further, the totals of the columns headed "Cash, from Treasury", agree in respect of Cash Book, and those of the columns, headed "Transfers within Division", in respect of whole division, separately for Cash and Stock, unless any Cash or Stock be in transit. [see Articles 166 and 229.]

6. Refunds of Revenue appear as charges in the initial accounts and should therefore be posted on the charges side of the Abstract Book. As they are to be taken ultimately in reduction of revenue receipts, the totals for the month should be transferred to the receipts side as minus entries in the columns for the revenue heads concerned.

7. Similarly, receipts which are to be taken in reduction of expenditure on individual works in progress or on establishment and tools and plants; *vide* Articles 65 to 72, should be posted as receipts in the first instance under appropriate headings, and ultimately transferred to the charges side as *minus* entries in the columns for the heads under which the charges to be reduced are classified.

8. Finally, it should be seen that the totals of the vertical columns agree with the totals of the relevant schedules, registers, etc., or of the corresponding figures therein. Differences should be traced and set right.

Receipts

Subdivision, etc.	XXXIX —Civil Works.		Suspense Accounts.				Establishment "Deduct—percentage recoveries".		Tools and plant— Deduct—Recoveries.	
			Pur- chases.	Stock.	Miscel- laneous P.W. Advan- ces.	London Stores.	RS.	P.	RS.	P.
<i>Cash.</i>	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
Divisional Office..										
Total ..										
'A' subdivision ..										
Total ..										
'B' subdivision ..										
Total ..										
'C' subdivision ..										
Total ..										
<i>Transfer entries</i> ..										
Total ..										
<i>Stock.</i>										
A' subdivision ..										
Total ..										
'B' subdivision ..										
Total ..										
'C' subdivision ..										
Total ..										
Total cash, transfer entries and Stock.										
<i>Deduct</i> —Refunds of Revenue transferred from charges side.										
Net ..										
Reference to schedule, register, etc., form No.	9		17 (Pur- chases.)	17 and 29		17 (Miscel- laneous P.W. Advan- ces.)	18		41	41

P.W.A. 23.

Article 208.]

BOOK:

19 .

Receipts

Miscellaneous heads of account.	Public Works deposits.	Adjusting account between Central and State Governments.			Adjusting account With Railways.			Inter-State suspense account.			
		XXXIX. —Civil Works— Central.			—Rail- way.			Government of—			
RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.		
40		34 or 35		37				37		38	

**Form
ABSTRACT**

Receipts

Month

Subdivision, etc.	S. Remittances.						Refunds to be deducted							
	P.W. Cheques		Transfers between P.W. offices.		Other items.									
<i>Cash.</i>	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
Divisional office ..														
Total ..														
'A' subdivision ..														
Total ..														
'B' subdivision ..														
Total ..														
'C' subdivision ..														
Total ..														
<i>Transfer entries</i> ..														
Total ..														
<i>Stock.</i>														
'A' subdivision ..														
Total ..														
'B' subdivision ..														
Total ..														
'C' subdivision ..														
Total ..														
Total cash, transfer entries and stock.														
<i>Deduct</i> —Refunds of Revenue transferred from charges side.														
Net ..														
Reference to schedule, register, etc., Form No.													Transferred to	

Form
ABSTRACT

Charges

Month

Subdivision, etc.	50.—Civil									
	Original Works—Buildings.		Original Works—Communications.		Repairs.		Establishment contingencies, grants-in-aid		Tools and plant.	
<i>Cash.</i>	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
Divisional office ..										
Total ..										
'A' subdivision ..										
Total ..										
'B' subdivision ..										
Total ..										
'C' subdivision ..										
Total ..										
<i>Transfer entries</i> ..										
Total ..										
<i>Stock.</i>										
'A' Subdivision ..										
Total ..										
'B' subdivision ..										
Total ..										
'C' subdivision ..										
Total ..										
Total cash, transfer entries and stock.										
<i>Deduct—Refunds transferred from receipts side.</i>										
Net ..										
Reference to schedule, register, etc., Form No.										
	27 or 41						41		27	

Form
ABSTRACT

Month

Subdivision etc.	Adjusting account with Railways.		Inter-State Suspense account.		S. Remit-			
	—Railway.		Government of—		Remittances into Treasury.		Transfers between P.W. officers.	
<i>Cash.</i>	RS.	P.	RS.	P.	RS.	P.	RS.	P.
Divisional office ..								
Total ..								
'A' subdivisional ..								
Total ..								
'B' subdivision ..								
Total ..								
'C' subdivision ..								
Total ..								
<i>Transfer entries.</i>								
Total ..								
<i>Stock.</i>								
'A' subdivision ..								
Total ..								
'B' subdivision ..								
Total ..								
'C' subdivision ..								
Total ..								
Total cash, transfer entries and stock.								
Deduct—Refunds transferred from Receipts side ..								
Net ..								
Reference to schedule Register, etc., Form No.	37		38		39			

N

P.W.A. 23]

FORMS

P.W.A. 23—cont.
BOOK—cont.

19

Charge

ances.		Refunds of Revenue to be transferred to Receipts side.		Transfers within division.	Cash from treasury.	Closing cash balance.	Total.	
Other items.		XXXIX.— Civil Works— Central.	XXXIX.— Civil Works— State.					
RS.	P.	RS.	P.	RS.	P.	RS.	P.	
No entries.				RS.		P.		Total of last three columns.
				Total—Transfers entries.		Total.		Total.
No entries.				Total.		Total.		Total.
				Total.		Total.		Total.
No entries.				Total.		Total.		Total—Transfers within division + Stock.
				Total.		Total.		Total.
entries.				Total.		Total.		Total.
Transferred to Receipts side.				Total.		Total.		Total.

Totals agreed with the corresponding figures in relevant schedules, registers etc.
Date : _____ Divisional Account

Form P.W.A. 24.

No.

[See Chapter IV, Article 209.]

SCHEDULE DOCKET.

Name of Work* or Schedule

† Classification of Charge

Month

19 .

No. of cash Voucher.	Amount.		Remarks.	No. of cash voucher.	Amount.		Remarks.	Particulars.	Amount.		Remarks.
	RS.	P.			RS.	P.			RS.	P.	
								Brought forward ..			
								Cash charges for which vouchers are not required in audit :—			
								Stock			
								‡ Transfer Entry Debits:—			
								T. E. No.			
								T. E. No.			
								T. E. No.			
								Total ..			
								Deduct Refunds—			
								Cash receipts:—	RS.	P.	
								‡ Transfer Entry Credits:—			
								T. E. No. ..			
								T. E. No. ..			
								T. E. No. ..			
								Total refunds ..			
								Net charges of the month ..			
								Total Carried forward.			

* Full name of work as given in the estimate should be entered here in the case of each work included in a Schedule of Works Expenditure, Form P.W.A. 27, or in the Schedule of Deposit Works or Debits to Stock, Form P.W.A. 33 and P.W.A. 28. In all other cases, the name of the Schedule should be given.

† Only such particulars need be entered as are necessary to avoid errors in the posting of charges in Schedule Dockets.

‡ In the case of transfer Entry debits the supporting vouchers, if exceeding Rs. 25 each, should also be attached, their particulars being quoted below each entry, and the amount of the petty vouchers being specified in the column for remarks. In the case of Transfer Entry credits a reference to the Schedule Docket in which the corresponding debit is shown should be given in the same column.

Divisional Accountant.

Form P.W.A. 25.

[See Chapter IV, Article 212.]

SCHEDULE DOCKET FOR PERCENTAGE RECOVERIES.

Month

19 .

Item No.	* Name of work (i.e., full name as given in the estimate).	Works Expenditure.	Percentage Recoveries.†						Remarks.
			Establishment.	Tools and Plant.	Accounts and Audit.	Pensionary charges.	Sanitary Engineer and staff.	Chief Engineer and staff.	
			RS.	RS.	RS.	RS.	RS.	RS.	
		Total							

* Non-Government Works should be shown in two separate groups (1) Deposit Works and (2) Local Loan Works. Government Works should be grouped by Governments and departments, and the name of the division or office should be prefixed to that of the work in red ink.

†The calculation for percentage recoveries should be made to the nearest rupee.

Divisional Accountant.

Divisional Officer

Form P.W.A. 2—cont.

Part II.—Cheques Issued and Paid.

	Treasury.		Treasury.		Treasury.		Total.	
1. Difference as per line 5 of previous month's memo.								
2. Cheques issued during the month.								
3. Total ..								
4. Cheques cashed as per pass books, vide Treasury Officers' Certificates of Issues (attached).								
5. Difference (detailed below).								

* Details of Differences.

Particulars of cheques.		Amount.		Particulars of cheques.		Amount.		Particulars of cheques.		Amount.	
No.	Date.			No.	Date.			No.	Date.		
		RS.	P.			RS.	P.			RS.	P.
<i>Uncashed cheques.</i>								<i>Cheques cashed during the month, but taken to account in Sub-divisional Cash Books of the following month.</i>			
				Total uncashed cheques.							
				Deduct—							
				Total of cashed cheques as per last column.							
				Net difference.				Total .			

* The difference relating to each treasury should be detailed in the manner indicated.
Divisional Accountant.

Divisional Officer.

Form P.W.A. 27.

[See Chapter IV, Article 215.]

SCHEDULE OF WORKS EXPENDITURE.

Major Head, Remittance or other Account _____ Name of Month _____ 19 ____

Serial No.	Minor and detailed head of classification.	Schedule Docket No.	Name of works (i.e., full names as given in the estimate). <i>N.B.</i> —Administrative approval and financial sanction may be noted in red ink when a work is entered for the first time.	Total charges of the months.		Total progressive expenditure. Month in which expenditure last appeared		Total charges of the year.		Allotment excess.	Sanctioned estimate excess.	REMARKS. Regarding action taken to regularise excess if the work is completed. Please indicate the date of completion.
				(5)	(6)	(7)	(8)	(9)	(10)			
(1)	(2)	(3)	(4)	RS.	P.	RS.	P.	RS.	P.	RS.	P.	

Normally only these works should be included in which expenditure has been incurred during the month. In the schedule accompanying the Divisional Account for September and March (Supply) however, all the works (including those relating to works where there are no fresh transactions during the month) should be included.

In respect of minor works and repairs/maintenance for which there is a lump allotment column 8 may be filled only in the (comprehensive) schedules accompanying the Divisional Accounts for September and March (Supplementary). In columns 8 and 9, the reference to the communication intimating the amount of allotment/sanctioned estimates should also be quoted only in the first month in which the expenditure appears or a revised sanction is issued.

The works relating to a particular project should be included at one place, with the name of the project as the heading.

The schedules for the months of June, September, December and March should include all works, relating to National Highways and Central Road Fund executed by the division, irrespective of whether any expenditure has been incurred during the particular months or not.

Divisional Accountant.

(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

FORMS

P.W.A. 27

Form P.W.A. 28.
 [See Chapter IV, Article 216.]
SCHEDULE OF DEBITS TO STOCK
month 19 .

Item No.	Schedule Docket.	*Name of manufacture or other item of expenditure (as given in the estimate). N.B.—Sanction to be noted in red ink when a work or item is entered for the first time.	Total transactions of the month.		Total up to date.		REMARKS, If the work is completed, say so, (Amount of estimate to be entered in office copy only.)
(1)	(2)	(3)	(4)		(5)		(6)
		<i>Manufacture.</i>	RS.	P.	RS.	P.	
		Manufacture of bricks at R.—					
		Operation	3,300	00	6,000	00	
		Outturn	3,000	00	5,000	00	
		Lime-making at C.—					
		Operation	2,300	00	3,000	00	
		Outturn	2,000	00	2,500	00	
		Total Manufacture Operations	5,600	00			
		Total Manufacture Outturn.	5,000	00			
		Total Manufacture ..	10,600	00			
		<i>Land, Kilns, etc.</i>					
		Total Land, Kilns, etc. ..					
		<i>Storage.</i>					
		Total Storage ..					
		<i>Other Sub-heads.</i>					
		Total other sub-heads ..					
		GRAND TOTAL ..					

* Only those works or items should be entered on which there has been any transaction during the month, and the "operation" and "outturn" transaction of each manufacture should be shown in two separate lines. In March, all items under the groups "Manufacture" and "Land, Kilns, etc.," the accounts of which are still open, should be shown invariably.

Divisional Accountant.

Form P.W.A. 29.
[See Chapter IV, Article 216.]
STOCK ACCOUNT.

Month

19

Part I.— Classified Account of Receipts, Issues and Balances.

Item No.	Sub-heads.	Balance.		Receipts.*		Total.		Issues.		Balance.		Sanctioned Reserve.	Remarks.
		RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.		
1	Manufacture ‡..												
2	Land, Kilns, etc.												
3	Storage ..												
	Small stores ..												
5	Building materials,												
6	Timber												
7	Metals												
8	Fuel												
9	Painter's stores												
10	House fittings ..												
11	Miscellaneous..												
12	Workshop (a)..												
	Total ..												

Certified that entries in lines 1, 2, etc., of this account agree with the corresponding entries in the Suspense Register (Stock).

If the balance includes the value of any stores in transit within the division, the certificate should be amplified to state the value of such stores and the steps taken to adjust it.

*For details see Schedule of Debits to Stock, Form P.W.A. 28,

‡If the closing balance of "Manufacture" includes any items which are not chargeable against the Reserve limit, they should be detailed in the column for remarks.

(a) If a workshop be established, the suspense account thereof may be kept as an additional sub-head of this account.

Divisional Accountant.

P.W.A. 29.]

FORMS

Form P.W.A. 29—cont.

[See Chapter IV, Article 216]—cont.

STOCK ACCOUNT—cont.

Month 19 .

Part II. — Detailed Account of Issues.

Schedule Docket No.	Amount.		Schedule Docket No.	Amount.		Particulars.	Reference to Sched- ule etc.	Amount.
	RS.	P.		RS.	P.			
						<i>Line 1 (Part I)— Manufacture.</i>		
						Credits for outturn	28.	
						<i>Line 2.—Land, Kilns, etc.</i>		
						T.E. No.	S.D. No.	
						T.E. No.	" "	
						Total ..		
						<i>Lines 3 to 12—Sto- rage and other Sub-heads.</i>		
						Issues to works, etc	Previous column	
						Issues to * Contingencies.	Consolida- ted Account	
						Cash Credit to Stock	Contingent ex- penditure. 19	
						Sale account ..	19	
						"		
						Total ..		
						<i>Line 13—Total Issues</i> ..		

Total
issues
works,
etc.

† To be used only when contingent charges are not drawn by bills presented direct at treasuries.

Distional Accountant.

Division.

Form P.W.A. 31.

[See Chapter IV, Article 217.]

Abstract Account of Credits, Debits and Balances of the Purchase Account,

Class of purchases.	Opening balance.		Credit during the month.		Total columns (2) and (3).		Debits during the month.		Closing balance columns (4) — (5)	
	(1)	(2)	(3)	(4)	(5)	(6)				
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	R.	P.
I. For Stock										
II. For Specific Works										
Total ..										

Divisional Accountant.

FORMS

P.W.A. 31.

Form P. W. A. 31—cont.

Part II.—Abstract Account of Credits, Debits and Balances of the Purchases Account.

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P. W. A. 31

FORMS

Class of purchasas. (1)	Opening balance. (2)		Credits during the month. (3)		Total [Cols. (2)+(3)] (4)		Debits during the month. (5)		Closing balance [Cols. (4)–(5)] (6)	
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
I. For Stock										
II. For Specific Works										
TOTAL ..										

Divisional Accountant.

Form P.W.A. 32.

[See Chapter IV, Article 217.]

SCHEDULE OF MISCELLANEOUS—P.W. ADVANCES.

Part I (Extract from the Suspense Register, Form P.W.A. 17.)

Item number in register.	Month from which the transaction dates authority.	Reference to month which the item was last affected.	Particulars of items to be grouped by classes of miscellaneous P.W. Advances referred to in Article 54 Account Code Volume III.	Opening balance.	Debit during the month.	Total [columns (5)+ (6)].	Credits during the month.	Closing balance [columns (7) — (8)].	How-adjusted.	Remarks with explanation as to steps taken to effect adjustment of outstanding items in respect of credits during the month. (Here enter reference to schedule docket in which the corresponding debit appears, or if it a cash receipt, say so).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				RS. P.	RS. P.	RS. P.	RS. P.	RS. P.		

(i) Sales on credit; (ii) Expenditure incurred on deposits works in excess of deposits received.

(iii) Losses, retrenchments, errors, etc. (iv) Other item.

FORMS

[P.W.A. 32]

Form P.W.A. 32—cont.

Part II.—(Abstract Account of Debits, Credits and Balance.)

Class of miscellaneous Public Works Advance.	Opening balance.		Debits during the month.		Total Cols. (2)+(3).		Credit during the month.		Closing balance [Cols. (4)—(5)].	
	(1)	(2)	(3)	(4)	(5)	(6)				
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
I. Sales on Credit										
II. Expenditure incurred on deposit works in excess of deposits received										
III. Losses, retrenchments, errors, etc.										
IV. Other Items										
TOTAL ..										

Divisional Accountant.

Form P.W.A. 33
 [See Chapter IV, Article 219.]
SCHEDULE OF DEPOSIT WORKS.

Division

Part I.—Account of Deposit Work affected during the month of

198 .

(1) Serial number.	(2) Detailed classification of estimate.	(3) *Name of work, with name of depositor.	Deposits.			(7) Schedule docket number.	Expenditure.		Expenditure, if any, debited to Miscellaneous P.W. Advances.		(12) Remarks (If the work is completed, say so).		
			To end of previous month.	During the month.	Total up to date.		Total charge of the month.	Total up to date.	Up to date.	During the month.			
												RS.	P.
			RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	

FORMS

[P.W.A. 33

									Net chargeable during the month to P. W. Deposits.
Totals for accounts affected by the month's transactions.		A †							
Add total for accounts not affected by the month's transactions, as shown in Part II.				B					1C †D (=B-C)
Grand total ..			K		F	G			
	\$B			Deduct "up to date" totals of accounts closing during the month, as per items.			H (=F-G)	L † (=K-H)	
		J		Net "up to date" totals of accounts remaining open at the close of the month.					

* When a work is included for the first time in the schedule, the sanction should be entered in red ink in column (3).

† The amounts as shown in entries A and D should be entered in columns (5) and (7), i.e., "Credits" during the month" and "Debits during the month" of the schedule of Deposits, Form P.W.A. 34 or P.W.A. 35.

‡ The amount shown in entry C should, by a transfer entry be debited in lump sum to Miscellaneous P. W. Advances.

§ The amount shown in entry E should agree with entry J of last month's schedule.

¶ The amount shown in entry L should agree with closing balance of Deposits for work to be done as per column (8) the Schedule of Deposits, Form P.W.A. 34 or P.W.A. 35.

Form P.W.A. 35.

[See Chapter IV, Article 220.]

SCHEDULE OF DEPOSITS.

Month

198 .

Division.

Part I.—Abstract account of receipts, adjustments and balances of Deposits.

Classes of deposits. (1)	Opening balance. (2)		Credits during the month. (3)		Total [(2) + (3)]. (4)		Debits during the month. (5)		Closing balance [(4) — (5)]. (6)	
	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.
I.—Cash deposits of subordinates as security.										
II.—Cash deposits of contractors as security.										
III.—Deposits for work to be done.										
IV.—Sums due to contractors on closed accounts.										
V.—Miscellaneous deposits.										
Total ..										

P.W.A. 33]

FORMS

Form P.W.A. 35—cont.

Part II—Detailed Extract from Deposit Register, Form P.W.A. 17.

(1) Item number as in Register.	(2) Month from which transaction dates.*	(3) Reference to month in which item was last effected.	(4) Particulars of items (to be grouped by classes of deposits), with name of work in the case of contractor.	(5)† Opening balance.	(6) † Credits during the month.	(7) † Total [(5) + (6)].	(8) † Debits during the month.	(9) † Closing balance [(7) - (8)].	(10) † How adjusted.	(11) Remarks. (In respect of each credit during the month, here enter reference to schedule docket in which the corresponding debit appears or if it was a cash receipt, say so.)
				RS. P.	RS. P.	RS. P.	RS. P.	RS. P.		

*To be indicated thus: "New" for items appearing for the first time, "12/40" for December 1940, "1/41" for January 1941, and so on.

† No entry need be made in column (3) in the first month of the quarter, nor in the second and third months in the case of items which were not affected by any transactions in the previous month or months of the quarter.

† Column (10).—"A" Repaid in cash, "B" Adjusted by transfer entry, "C" Converted into an interest-bearing security and entered in the Register of Securities. The letters A, B, C, etc., should be entered in the column "How adjusted." If necessary, additional letters (D, E, etc.) should be entered with explanation at foot.

Certified that, with the exceptions noted below, all the interest-bearing securities as shown in items or their acknowledgments by the authorized custodians, have been received and lodged in a chest in the custody of the Divisional Officer, and similar securities as shown in items, have been certified as received and kept in custody by the Subdivisional Officers concerned.

Exceptions (with reasons).
(G.O. Ms. No. 383, Finance, dated 2nd May 1968.)

Divisional Accountant.

FORMS

P.W.A. 31

Form P.W.A. 37.

[See Chapter IV, Article 222.]

SCHEDULE OF DEBITS/CREDITS TO "ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS"/"ADJUSTING ACCOUNT WITH RAILWAYS." ADJUSTING ACCOUNT WITH POST AND TELEGRAPHS, ADJUSTING ACCOUNT WITH DEFENCE.

N.B.—Only the Central Railway, Posts and Telegraph/Defence transactions originating in the State Division and State Railway Post and Telegraph/Defence transactions originating in the Central Divisions will appear in this schedule.

Item No. (1)	Name of Government/Railway/ Posts and Telegraph/ Defence Accounts Officer Head of account in the case of Central*/State† Divisions. (2)	Particulars of Debit/Credit. (3)	Reference to authority or No. and date of Acceptances. (4)	Amount. (5)	‡ Remarks. (6)
				RS. P.	

*In the case of Central Divisions, the entries should be grouped by each Government Railways, Posts and Telegraph or Defence Accounts Officer, as the case may be.

† In the case of State Divisions, items should be grouped in two classes: A—items to be finally accounted for in the Accounts office (to whom the accounts are rendered) and B—Items to be passed on to other Accounts offices.

‡ In the schedule of credits, items representing cash receipts should be so described in this column and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

Divisional Accountant.

Form P.W.A. 38.

[See Chapter IV, Article 223]

**SCHEDULE OF DEBITS/CREDITS TO "INTER-STATE
SUSPENSE ACCOUNT."***N.B.*— Only the items originating in the State Divisions on behalf of other State Governments will appear in this schedule

Item No.	Name of Government* (with name of Department).	Particulars of Debit/Credit.	Reference to authority or No. and date of Advices and Acceptances.	Amount.	† Remarks
(1)	(2)	(3)	(4)	(5)	(6)
				Rs. P.	

* Entries in the schedule should be grouped by each Government.

† In the schedule of credits, items representing cash receipts should be so described in this column and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

Divisional Accountant

FORM P.W.A. 33.

SCHEDULE OF DEPOSIT WORKS.

Form

[See Chapter

SCHEDULE OF DEBITS/

Month

Item No.	Name of Division or office (with name of Department and Government, if necessary).	* Particulars.	Whether an Original (O) or a Responding (R) item.	Autho	
				Responding items intimated by Accountant-General for adjustment.	
(1)	(2)	(3)	(4)	No. and date of intimation.	Month and item No. of Settlement or Exchange Account.
(1)	(2)	(3)	(4)	(5)	(6)
		Transfers between P.W. Officers. († To be detailed.) NOTE.—Transactions pertaining to original credits, responding debits, original debits and responding credits should be collected and total filled separately.			
		Public Works Remittances— I.—Remittances into Treasuries. II.—Public Works Cheques . . . (Total only) . . . III.—Other Remittances— (a) Items adjustable by Civil Officers. († To be detailed.) (b) Items adjustable by P.W. Officers. (To be detailed.)			

*Entries in this schedule should be grouped under the several headings as indicated. Transactions representing the cost of work done should not be entered severally, as †Column (4) should be filled in only in respect of transactions falling under the in the schedule of credits, items representing cash receipts should be so described the corresponding debit appeals should be quoted.

P.W.A. 39.

IV, Article 224.]

CREDITS TO REMITTANCES.

19 .

Other items.		Amount brought to account.	Particulars of Responding items which have been brought to account provisionally.		§ Remarks.
No. and date of authority or Acceptance of Transfer (if any).	No. and date of Advice of Transfer (if any).		Amount.	Nature of objection quoting reference to the advice thereof sent separately.	
(7)	(8)	(9)	(10)	(11)	(12)
		RS. P.	RS. P.		

in the form.
 the necessary details of works are given in the Schedule of Works Expenditure concerned group "III.— Other Remittances".
 in this column and against all other items a reference to the schedule dockets in which

Divisional Accountant.

Form P.W.A. 41.

[See Chapter IV, Article 227.]

CLASSIFIED ABSTRACT OF EXPENDITURE.

Month

198

Reference to Schedule, Schedule Docket, or Bill. (1)	* Minor Heads and Primary Units of Appropria- tion (separately for each Major Head or distinct part thereof). (2)	Total charges of the month, (3)	
		Rs.	P.
Form P.W.A. 27 .. P.W.A. 27 ..	† XXXIV.—A.—Irrigation Works for which Capital Accounts are kept. I.—Productive Works— <i>Deduct</i> Working Expenses Extensions and Improvements Maintenance and Rep.irs		
		RS.	P.
Consolidated Account of Contingent Ex- penditure, Form P.W.A. 25 ..	Establishment— ‡ Contingencies <i>Deduct</i> —Percentage recoveries Net Establishment		
Form P.W.A. 27 ..	Tools and Plant <i>Deduct</i> —Recoveries Net Tools and Plant Total Final Heads		
Form P.W.A. 29 .. Form P.W.A. 30 .. Form P.W.A. 32 ..	Suspense— Debit to—Stock Purchases Miscellaneous P.W. Advances London Stores Workshop Suspense Total Debits		
Form P.W.A. 18 .. Workshop Suspense Schedule.			
Form P.W.A. 29 .. Form P.W.A. 30 .. Form P.W.A. 32 ..	Credits to—Stock Purchases Miscellaneous P.W. Advances London Stores Workshop Suspense Total Credits		
Form P.W.A. 18 .. Workshop Suspense Schedule.			
	Net Debit to Suspense		
	Total Charges		

* When a minor head of account is split up into two or more primary units, the figure for each of these should be entered in the inner column, and the total for the minor head in the outer column. The minor head "Suspense" should be detailed as shown. "Refunds of Revenue" will not appear in this Abstract, but "Receipts and Recoveries on Capital account" should be shown as deductions.

† These are only specimen entries.

‡ To be used only if such charges are not drawn by bills presented direct at treasuries. Charges under the minor head "Grants-in-aid" in the case of "50. Public Works" or "44. Other Revenue Expenditure" are also supported by the Consolidated Account of Contingent Expenditure.

Divisional Accountant.

Form P.W.A. 42.

[See Chapter IV, Local Ruling under Article 222 and Article 228]

MONTHLY ACCOUNT

Month 198 .

Item No.	Names of Major Heads, Heads of Account, etc.	Schedule.	Receipts.		Disbursements.
			RS.	P.	RS. P.
	REVENUE.				
1	XXXIV.—A.—Irrigation Works— Productive Works—Gross Receipts—Direct Receipts ..	Form P.W.A. 9			
2	Unproductive Works—Gross Receipts—Direct Receipts ..	"			
3	B.—Navigation, Embankment and Drainage Works— Productive Works—Gross Receipts—Direct Receipts ..	"			
4	Unproductive Works—Gross Receipts—Direct Receipts ..	"			
5	XXXV.—A.—Irrigation Works	"			
6	B.—Navigation, Embankment and Drainage Works	"			
7	XXXVII.—Public Works	"			
	EXPENDITURE.				
8	XXXIV.—A.—Irrigation Works— Productive Works—Working Expenses	" 41			
9	Unproductive Works—Work- ing Expenses	"			
10	B.—Navigation, Embankment and Drainage Works— Productive Works—Working Expenses	"			
11	Unproductive Works—Work- ing Expenses	"			
12	44.—A.—Irrigation Works— Works for which no Capital Accounts are kept	"			
13	Miscellaneous Expenditure	"			
14	B.—Navigation, Embankment and Drainage Works— Works for which no Capital Accounts are kept	"			
15	Miscellaneous Expenditure	"			
16	44 (1)*—Other Revenue Expenditure financed from Famine Relief Fund	"			
17	48-A*—Financed from Famine Relief Fund	"			
18	48-B*—Financed from Ordinary Revenue	"			

*Where specially allowed—vide Article 13.

Form P.W.A. 42—cont.

Item number.	Names of Major Heads, Heads of Account, etc.	Schedule.	Receipts.		Disbursement.	
			RS.	P.	RS.	P.
EXPENDITURE—cont.						
19	50.—Public Works	Form				
20	99.—A.—Irrigation Works—Productive Works	P.W.A. 41.				
21	Irrigation Works—Unproductive Works	"				
	B.—Navigation, Embankment and Drainage Works—	"				
22	Productive Works	"				
23	Unproductive Works	"				
OTHER HEADS.						
24	Miscellaneous heads of account	Form P.W.A. 40.				
25	P.—Deposits and Advances—Civil Deposits—Public Works Deposits	" 34/35				
26	S.—Remittances—Adjusting Account between Central and State Governments	" 37				
27	Adjusting Account with Railways	" 37				
28	Inter-State Suspense Account	" 38				
29	Remittances	" 39				
30	* Cash Balance diminished	RS. P.				
	increased					
	Opening Balance	Previous month's account.				
	† Closing Balance					
Total ..						

* If the closing cash balance is less than the opening balance, the difference will appear in the Receipts column; but if the balance has increased during the month, the difference will fall in the Disbursements column.

† The total of the columns for Receipts and Disbursements must agree, and if there is any difference due to cash being in transit between two disbursing officers, its amount should be included in the closing balance and the certificate of cash balance should be amplified so as to state the amount and the steps taken to adjust it.

Form P.W.A. 42—cont.

Memorandum of Miscellaneous Cash Receipts paid into Treasuries.

Balance from last account	RS.	P
Receipts during the month		
	Total ..	
Paid into treasuries—		
..... Treasury, vide Form P.W.A. 26	RS	P
..... Do. do.		
..... Do. do.		
Balance remaining to be paid as explained below		

† Certificate of Cash Balance.

Certified (i) that the closing cash balance in the account agrees with total of the balances recorded in the several Cash Balance Reports in Form P.W.A. 2, (ii) that no single officer holds an imprest of more than Rs. * (iii) that all imprest holders who have to furnish security under the rules have either furnished the security or have been exempted by competent authority, and (vi) that, with the exceptions noted below, all temporary advances outstanding in cash accounts of the second preceding month have since been cleared.

Name.	Particulars of advance.	Amount.		Date on which the advance was first made.	Remarks explaining the delay in clearance.
		RS.	P.		

* Here state the maximum limit fixed by the Government
See foot-note overleaf prefixed by a .

Divisional Accountant.

Divisional Officer

Form P.W.A. 44.

[See Chapter IV, Articles 230 and 238.]

LIST OF ACCOUNTS SUBMITTED TO ACCOUNTANT-GENERAL.

Month

19

* Form No.	* Name of Document.	Number of Documents.	Remarks.
P.W.A. 42	Monthly Account		
" 9	† Schedule of Revenue Realised		
" 9	Schedule of Refunds of Revenue (with original orders of courts regarding remission of fines)		
" 41	Classified Abstract of Expenditure		
" 27	Schedules of Works Expenditure		
	Consolidated Account of Contingent Expenditure (with necessary vouchers attached)		
" 25	Schedule Docket of Percentage Recoveries		
" 29	Stock Account (with—Sale Accounts)		
" 28	Schedule of Debits to Stock		
" 31	Abstract Account of Credits, Debits and Balances of the Purchase Account (supported by a list of credits to the suspense head "Purchases" showing reference to the T.E.O's aggregating to the figures shown in the classified Abstract of Expenditure)		
" 32	Schedule of Miscellaneous P.W. Advance		
" 18	Schedule of London Stores		
P.W.A. XXXV	Schedule of Workshop Suspense		
P.W.A. 9	Schedule of Receipts and Recoveries on Capital Account		
" 24	Schedule Dockets (with necessary vouchers, Transfer Entry Orders, Survey Reports and Sale Accounts attached to each)		
" 40	Schedule of Credits to Miscellaneous Heads of Account		
" 40	Schedule of Debits to Miscellaneous Heads of Account		
" 37	Schedule of Credits to Adjusting Account between Central and State Governments		

*Strike out the Form numbers of any document not forwarded, the submission of which is unnecessary. If any document required to be submitted is not ready, a suitable note should be recorded against it in the column for "Remarks" and the Probable date of its submission should be stated.

† Including those in support of the Schedules of Adjusting Account between Central and State Governments, Remittances and Miscellaneous Heads of Account.

Form P.W.A. 44—cont.

* Form No.	* Name of Document.	Number of Documents.	Remark
P.W.A. 37	Schedule of Debits to Adjusting Account between Central and State Government.		
" 37	Schedule of Credits to Adjusting Account with Railways.		
" 37	Schedule of Debits to Adjusting Account with Railways.		
" 37	Schedule of Credits to Adjusting Account with Posts and Telegraphs		
" 37	Schedule of Debits to Adjusting Account with Posts and Telegraphs		
" 37	Schedule of Credits to Adjusting Account with Defence.		
" 37	Schedule of Debits to Adjusting Account with Defence.		
" 38	Schedule of Credits to Inter-State Suspense Account.		
" 38	Schedule of Debits to Inter-State Suspense Account.		
" 39	Schedule of Credits to Remittances		
" 26	Schedule of Settlement with Treasuries (with Treasury Officers' Certificate of Issues and Consolidated Treasury Receipts)		
" 39	Schedule of Debits to Remittances		
" 34	} Schedule of Deposits		
" 35			
" 33	Schedule of Deposit Works (with Report of Progress of Expenditure)		
C.F. 43	Schedule of Rents of Buildings and Lands (with Statements of Rents recoverable from Pay Bills M.F.C. Form 1)		
P.W.A. XLI	Schedule of Rents of Boats		
XIV	Extract from Register of Miscellaneous Recoveries.		
I	Extract from Account of Receipts of Tools and Plant.		
II	Extract from Account of Issues of Tools and Plant. (with—Survey Report of Stores, Form P.W.A. VI, _____ Sale Account, Form P.W.A. VII and _____ Acknowledgments).		

Form P.W.A. 45.

[See Chapter IV, Article 238.]

DIVISIONAL OFFICER'S REPORT OF SCRUTINY OF ACCOUNTS*Month*

After due examination of the office copies of the Monthly Account, and supporting documents, for the month of 198 , which were despatched over the signature of the Divisional Accountant during my absence from headquarters, I accept responsibility for the same.

2. I have initialled the office copies of the Monthly Account (Form P.W.A. 42), the List of Accounts (Form P.W.A. 44), the Schedule of Monthly Settlement with Treasuries (Form P.W.A. 26) and the Schedule Docket for Percentage Recoveries (Form P.W.A. 25) and a duplicate copy of all these documents (except the List of Accounts) signed by me is attached to this report.

3. I have issued instructions for the adjustment, in the next month's account, of the errors and omissions detailed below, which my scrutiny of the accounts has disclosed:—

Divisional Officer.

No.

Dated

Division

Enclosure: Monthly Account.

To The ACCOUNTANT-GENERAL

Form P.W.A. 46— cont.

C.—*Other Sub-heads*—Certified (1) that the closing balance of Rupees _____, under the head "Other sub-heads" in the Stock Account for March 19____, represents the value of Stock Materials, detailed quantity accounts whereof have been maintained in accordance with the prescribed procedure, and (2) that, with the exceptions noted below, none of the materials stocked are in excess of the probable requirements of the worked of the division for the subsequent* twelve months :—

Item No.	Particulars.	Value.	Remarks.
1	Unserviceable Stock. (No details required.)	Rs.	(State the steps taken to obtain the necessary sanction to write off the loss.)
2	Serviceable Stock in excess of the requirements of the next* twelve months, but which in my opinion it is necessary to keep in reserve. (No details required.)	.	
3	Surplus Stock, i.e., serviceable materials which are available for sale or transfer. (No details required.)		(State the steps taken to dispose of the materials or to obtain the necessary orders for their disposal.)
	Total ..		

* Or any other period that the Government may have prescribed.

† In nearest rupees only.

CERTIFICATE NO. 2.—WORKSHOP SUSPENSE.

Certified (1) that the closing balance of Rupees _____, in the accounts of the head, "Workshop Suspense" for March 19____, consists of the unadjusted charges for labour and materials on the undermentioned jobs in progress, which, for the reasons noted against each, it was not possible to adjust in the accounts for March 19____, and (2) that action has been taken to ensure their clearance in the Supplementary account.

CERTIFICATE NO. 3.—OTHER SUSPENSE ACCOUNTS AND DEPOSITS.

Certified (1) that the closing balances of the accounts named in the margin, as Purchases—Credit balance of Rs. _____, specified against each) for March 19____, have been reviewed in detail, (2) that no items are included therein which under rule Miscellaneous P.W. Advances—Debit balance of Rs. _____, do not pertain to the account concerned, (3) that, with the exceptions noted below, none of the items, in view of the London Stores—Credit Debit balance of Rs. _____, period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any Deposit—Credit balance of Rs. _____, Special action, to effect clearance, and (4) that in respect of the exceptions specified necessary action is being taken under my orders.

Form P.W.A. 46—cont.

CERTIFICATE NO. 4.—WORKS ACCOUNTS.

A.—General.—Certified (1) that the accounts of all works, the actual construction of which is completed, have been closed as far as possible, and (2) that, in cases in which the accounts of such works have still to be kept open, arrangements have been made to ensure that no further charges will be incurred without my permission as required by Article 143.

B.—Materials.—Certified (1) that in respect of each work in progress in the account of which the suspense head "Materials" is being operated upon, a report of valuation in the prescribed form has been prepared as for 31st March 19 , and reviewed by me, (2) that the statement below sets forth the calculated values of the unused materials at site of works and the results of the last verification of materials, and (3) that the unused balance represent, in all cases, the value of the materials intended for the actual requirements of the works concerned :—

Serial No. (1)	Full name of work. (2)	Paper balance of Materials Account on 31st March 196 . †(3)	Value of the difference between the paper balance and the actual balance, as at the time of the last verification. †(4)	Amount of that portion of the difference referred to in column (4) which has been adjusted. †(5)	† Date of last verification. (6)	Remarks briefly explaining delay in adjustments, and steps taken to adjust the outstanding balances. (7)
		RS.	RS.	RS.		

† In nearest rupees only.

† If the materials relating to a work were not verified during the previous twelve months, the reason for the omission should be recorded in this column.

Form P.W.A. 46—cont.

C.—Contractors and Labourers.—Certified (1) that the closing balances of the "accounts of Contractors" and "Labourers", as maintained in Registers of Works in respect of works the accounts of which were open on the 31st March 19 , were as detailed below, (2) that the total of the Contractors' balances as shown in certificate (1) has been reconciled by the Divisional Accountant with the total of the balances in the Contractors' Ledger, (3) that the Labourers' balances have been similarly reconciled by the Subdivisional Officers concerned with the relevant records of unpaid wages, (4) that there has been no abnormal delay in the closing or adjustment of the accounts of contracts which are no longer in operation, and (5) finally, that none of the other outstanding debit balances represent any overpayments, or have become, or are likely to be, irrecoverable :—

Serial No. (1)	Full name of work, (2)	Detail of balances.			Remarks (6)
		Contractors.		Labourers. (5)	
		Advance payment (Debits). (3)	Other transactions Debits Credits. (4)		
		†RS.	†RS.		
	Total ..				

† In nearest rupees only.

Form P.W.A 46—cont.

D.—Land Acquisition.—Certified (1) that the closing balance of the suspense head 'Land Acquisition' as maintained in Register of works in respect of works the accounts of which were open on 31st March, 19 . were as detailed below, (2) that the balances, have been reconciled with the balances shown as outstanding by the Land Acquisition Officers and (3) that there has been no abnormal delay in closing or adjustment of the amounts advanced to the Land Acquisition Officers.

Serial No.	Full Name of work	Balance under suspense head Land Acquisition Rs* (in nearest Rupee only)

CERTIFICATE NO. 5.—ARREARS OF REVENUE.

Certified (1) that the Register of Rents of Buildings and Lands, and other records of assessment and realization of revenue for the year ending 31st March 19 . have been reviewed in detail and that all immovable properties belonging to the division which are available for letting out, and other important sources of revenue, are entered in the relevant registers with full particulars, (2) that adequate action is being taken under my orders in respect of revenue which remains unrealized for more than one month by reason of delay on the part of the tenant or other person concerned, and (3) that there are no arrears which have become, or are likely to be, irrecoverable.

Divisional Accountant.

Divisional Officer.

Date

Date

Form P.W A. II.

SUB-DIVISION—
MONTH—

[See Local Ruling 5 under Articles 91-92 in Chapter III.]
ACCOUNT OF ISSUES OF TOOLS AND PLANT.

Date.	Reference to receipt or voucher accompanying.	To whom issued with particular, etc.*	Name of articles with classification.†										To be filed in the Divisional Office.	
													Reference to recovery of value.	
		Totals for the month ...												

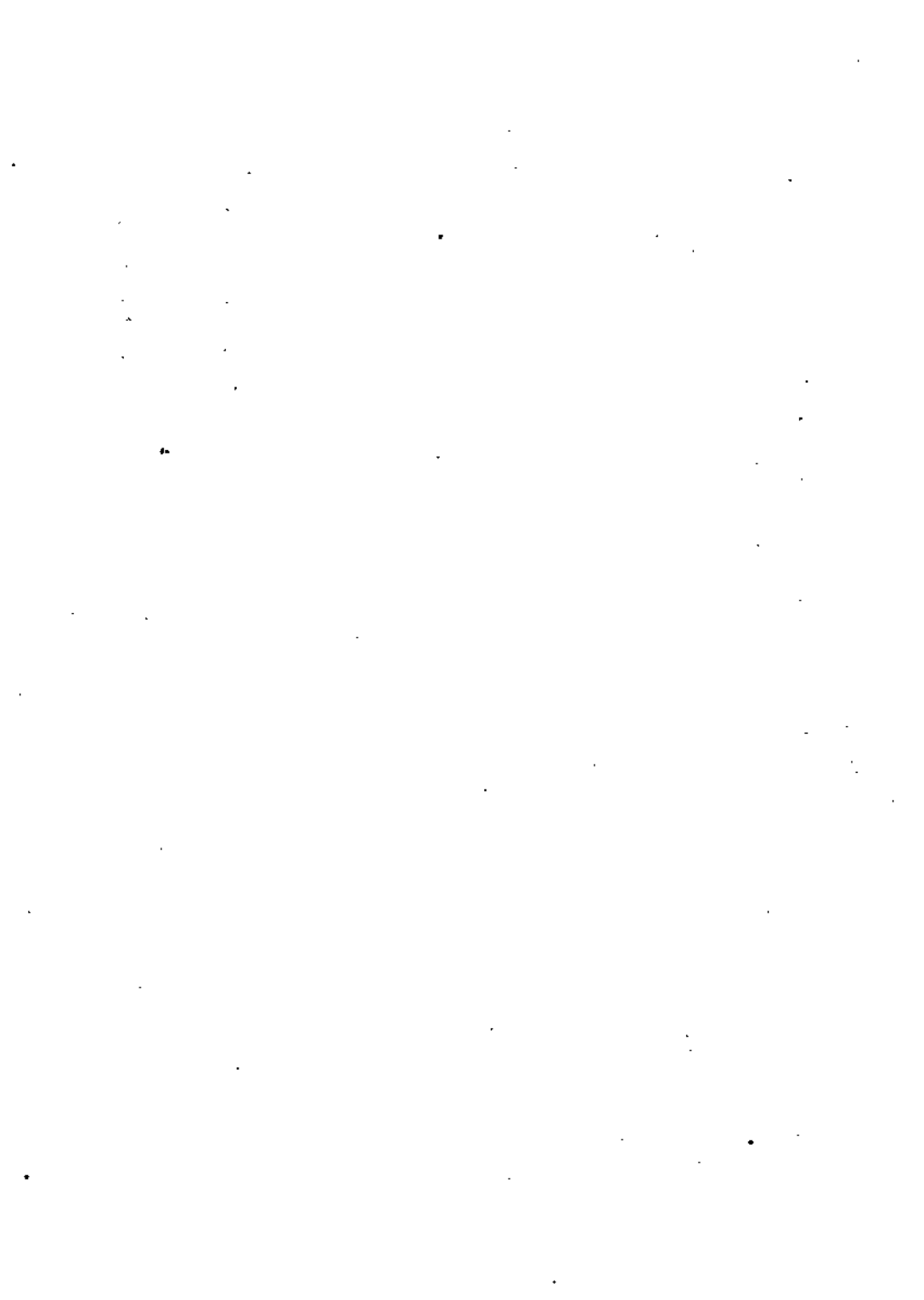
* The entries in this column in respect of articles lent or sent out should be made in red ink. The entries in respect of articles found short on actual verification also should be made in red ink in this column, but no entries should be made in the quantity columns.

† The classification may be indicated by single capital letters, i.e., Scientific Instruments and Drawing Materials=S; Plant and Machinery=P; Tools =T; Navigation Plant=N; Office Furniture=O; Camp Equipage=C.

Sub-divisional Officer

FORMS

P.W.A. II



FORM P.W.A. III

Form P.W.A.

[See Local Ruling 6 under

REGISTER OF TOOLS

Part I.—Articles

Part II.—Articles

Part III.—Shortages

NOTE.—The parts not

Sub-division _____

Class.	Item number.	Names of articles. Name of contractor or other person, with names of articles.	Balance brought forward.	Receipts, Debits.												Total receipts debits and balances.
				October	November	December	January	February	March	April	May	June	July	August	September	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Certified (1) that Part I of this return is a complete account of all imperishable Articles 51-92 of the Madras Account Code, Volume III, (2) that, with the exceptions 19, been counted by me or the person named below, (3) that I have satisfied myself which could not, for good reasons, be returned by the end of September 19 and (4) that months in the clearance of individual items have been explained against them in the

Date _____ 19

III.

Articles 91-92 in Chapter III.]

AND PLANT.

on hand,

temporarily lent or sent out.

awaiting adjustments.

applicable should be scored out.

Year ending _____ 19 .

Issues- Credits.												Closing balance carried forward.	Remarks.	
October	November	December	January	February	March	April	May	June	July	August	September			Total.
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)

articles for which this account is required to be maintained by Local Ruling 6 under noted, the articles shown in Part I of this return have, during the year ending September that closing balances of Part II actually represent articles lent or sent out for repairs; the shortages, detailed in Part III are receiving attention, and delays of more than three column of Remarks.

Signature of Subdivisional Officer.

Signature of Divisional Officer.

Form P.W.A. IV.

[See Local Ruling 21 under Articles 91-92 in Chapter III.]

STATEMENT OF RECEIPTS, ISSUES AND BALANCES OF
ROAD METAL.

Division _____ Sub-division _____

ROAD FROM _____ TO _____ LENGTH _____ KM.

Month _____ 19 .

Number of km.	Nature of metal.	Opening balance.	Received during month.	Total.	Expended during month.	Closing balance.	Actual check by measurement.		Remarks*
							Date.	Results.	
Total ..									

*The action taken in respect of deficiencies should be indicated in this column

Form P.W.A. V.

[See Local Ruling 24 under Articles 91-92 in Chapter III.]

ROAD METAL RATE BOOK.

_____ Division.

Rate table showing the lowest rates at which metal can be supplied to the road side throughout the division

Number of km.	Quarry from which dug.	Distance carried.	Rate for carrying per km.		Rate per 100 cubic feet.				Remarks.			
		Km.			Digging and stocking at road side.	Carriage.		Total.				
			RS.	P.	RS.	P.	RS.	P.	RS.	P.		

113-6-24A

P.W.A. V.]

FORES

Form P.W.A. VI.

Division—

Sub-division—

[See Note to Local Ruling 23 under Articles 91-92 and Note 2 to Local Ruling under Article 103 in Chapter III.]

REPORT OF THE SURVEY OF STORES.

Number of quantity.	Description of articles.	Value on the books				Assessed value with reference to the condition of the articles and the existing market price.	Date of receipt.	Remarks by the officer-in-charge explaining the cause of the articles becoming unserviceable.	Remarks or orders of the Divisional Officer.	Orders of the Superintending Engineer.
		Rate.		Amount.						
		RS.	P.	RS.	P.					
<i>Incharge.</i>										

No. _____, dated the _____ 19____
 Submitted to the Superintending Engineer,
 _____ Circle, for orders, with reference to
 paragraph _____ of the Tamil Nadu P.W.D. Code.

No. _____, dated the _____ 19____
 Returned to the Divisional Officer for necessary
 action, as per orders noted above.

Divisional Officer.

Superintending Engineer

FORMS

P.W.A. VI

Foam P.W.A. VII.

[See Local Ruling 14 under Articles 91-92 in Chapter III.]

SALE ACCOUNT FOR THE MONTH OF _____ 19 .

Division

Subdivision

Authority for the sale—

Name of article.	Quantity.	STOCK.			Amount realized.	Loss of (if any.)	To whom and when sold.	Remarks and explanation of loss, if any, with report of steps taken towards necessary adjustments.
		Rate.	Book value.					
		RS.	RS.	P.	RS.	P.	RS.	P.
Total ..								
DEDUCT—								
Auctioneer's commission at _____ per cent if admissible under the rules.					As shown in auctioneer's receipt below.			
NET PROCEEDS ..					As shown in cashier's receipt below.			

Dated the _____ 19 . *Divisional Accountant.***AUCTIONEER'S RECEIPT.**

Received Rupees (* _____) † _____

_____ only on account of my commission in full.

Dated the _____ 19 . *Auctioneer.*

(Signature and the stamp when the amount exceeds Rs. 20.)

* In figures

† In words.

Divisional Officer. *Sub-divisional Officer.***CASH RECEIPT.**

Received Rupees (* _____) † _____

_____ only being net proceeds realized by sale as above.

Dated the _____ 19 .

Cashier.

Form P.W.A. VIII.

(See Local Ruling 2 under Article 96 in Chapter III)

STORES RECEIPT BOOK.

Description articles.	Invoice number and date.	From whom received.	Unit.	Quantity.	To whom consigned.	Division, original number and date.	Invoice number and date.	Date of receipt and entry in Daily Report.	WEIGHT.				RATE.		Per.	
									T.	Cwt.	Qr.	Lb.	RS.	P.		

FORMS

[P.W.A. VIII

Form P.W.A. IX.

[See Local Ruling 2 under Article 96 in Chapter III.]

DAILY REPORT OF RECEIPTS.

Receipt No. _____ Date _____

Public Works Stores, Madras.

From _____

Full/Part supply against purchase order No. H.S. _____, dated _____

Item number.	L.F. number.	Nomenclature.	Quantity invoiced.	Quantity accepted.	Rate.	Amount.	Handling charges.	Progressive ledger balance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					RS. P.	RS. P.	RS. P.		

Store Official's Signature _____

INSTRUCTIONS.

Four copies of this form should be prepared for every transaction of which the triplicate should be sent to the firm as acknowledgement. The original and the duplicate should be sent to the Sub-store-keeper, who will retain the duplicate and forward the original to the Stores office. The quadruplicate should be retained as office copy in the book.

Store-keeper _____

Sub-store-keeper _____

Home Ind nt Clerk _____

L'dger Clerk _____

L'dger Verifier _____

No. P.W.A.]

FORMS

Form P.W.A. X.

(See Local Rules 3 and 4 under Article 96 in Chapter III.)

INDENT FOR STORES.*Instructions.*

Indents should be filled up carefully as all subsequent accounting depends upon it. In the column "Head of Account, etc.", besides entering the name of the account head to which the issue of stores is chargeable full names of divisions and offices to which stock is to be issued and of contractors, employees, other persons or local bodies to whom it is authorized to be sold, should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the division. The last column, headed "Name of work etc.", should be filled in only when the stores are required for works within the division and in such cases the full name of the work as given in the estimate, should be entered, as well as the name of the contractor from whom the value is recoverable.

Form P.W.A X—cont,

[See Local Rulings 3 and 4 under Article 96 in Chapter III.]

INDENT FOR STORES.

INDENT.

INDENT No. _____

ON _____

Date _____

Description.	Number or quantity.	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable)

These materials should be ^{delivered} ~~despatched~~ to _____
by _____

Indenting Officer.

(Divisional or Sub-divisional Officer.)

Certificate of supply.

This indent ^{has} ~~has not~~ been complied with in full _____

The alterations, which I have attested, have accordingly
been made by me, ^{Delivered} ~~Despatched~~ to _____ on _____ by _____

dated _____ 199

Supplying Officer

INVOICE

INVOICE OF STORES SUPPLIED _____

To _____

By _____

On indent No. _____, dated _____

Issued by the _____

Description.	Number or quantity.	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable).

Dated _____ 199

Supplying Officer.

Received.

Dated _____ 199

Receiving Officer.

P.W.A. X]

FORMS

P.W.A. XI.

Article 100 in Chapter III.]

RETURN OF STOCK.

Period _____

Division.

Sub-division.

ISSUES.							Closing balance carried forward.	REMARKS.	
(14)	(15)	(16)	(17)	(18)	(19)	Total. (20)		By Subdivisional officer. (22)	By Divisional Officer. (23)

CERTIFICATE.

CERTIFIED that, with the exceptions noted, the articles shown in this return have, during the year ending _____, been counted by me or by the persons named below:—

Dated the _____ 199 .

Signature of Subdivisional Officer._____
Signature of Divisional Officer.

Form P.W.A. XII—cont.

Part II.—The Summary.

P.W.A. XII

GENERAL ABSTRACT.			ABSTRACT OF SUBDIVISIONAL FIGURES.										
Sub-head.	Book value.	Value at current issue rates.	Sub divisions.	Book value.	Value at current issue rates.	Book value.	Value at current issue rates.	Book value.	Value at current issue rates.	Book value.	Value at current issue rates.	Book value.	Value at current issue rates.
	RS. P.	RS. P.		Small stores.		Building materials.		Timber.		Metals.		Fuel.	
				RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
Small stores ..													
Building materials ..													
Timber													
Metals													
Fuel													
Painters' stores ..			TOTALS FOR THE DIVISION.										
House fittings ..				Painters stores.		House fittings.		Miscellaneous.		Manufacture.		Land, kilns, etc.	
Miscellaneous ..				RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
Manufacture ..													
Land, kilns, etc. ..													
Total value of stock in the Division ..			TOTALS FOR THE DIVISION*										

FORMS

N.B.—“Book value” should be posted from column (19) of Part I, and the column “Value at current issue rates” from column (21) of Part I.

* This total “Book value” should agree with the balance according to the Suspense Register (Stock).
 Divisional Accountants.

Form P.W.A. XII—cont.
Part III.—The Review.
REPORT BY DIVISIONAL ACCOUNTANT.
THE DIVISIONAL OFFICER,

To
SIR,

1. The Future Issue Rates for all articles have been worked out by me personally, under your general instructions and in accordance with the prescribed rules. These rates do not exceed, in any case, the market rates as filled in the Register, under your orders, by _____ (Rank) _____ on _____ Explanations have also been recorded in the "Remarks" column against items of important differences between the Future Issue Rates and (1) the current Issue Rates or (2) Market Rates.

2. The following table shows the surplus and deficits which are brought out by the revision of rates and should now be adjusted in the accounts in order to effect an agreement between the revised values and the present book values of the stores under each sub-head:—

SUBDIVISIONS.										
	Surplus.	Deficit.	Surplus.	Deficit.	Surplus.	Deficit.	Surplus.	Deficit.	Surplus.	Deficit.
Small stores ..										
Building materials ..										
Timber ..										
Metals ..										
Fuel ..										
Painters' stores ..										
House fittings ..										
Miscellaneous ..										
Manufacture ..										
Land, kilns, etc. ..										

Short notes explaining how these differences have resulted have been recorded in Part I, against the individual items.

3. The deficits recorded by Subdivisional Officers on their Balance Returns for the half-year show that, with the exceptions noted below, stock of the articles shown in this return has been taken during the year ending 19____, by the persons named below:—

Stock of	Subdivisional, counted by
Do. of	do. do. by
Do. of	do. do. by

Dated

19____
Orders of the Divisional Officer. *Divisional Accountant.*

Dated

19____
Divisional Officer.

Form P.W.A. XIII.

[See Local Ruling 1 under Article 116 in Chapter III.]

REGISTER OF RENTS OF BUILDING AND LANDS.

(1) Registered number of building or land.	(2) Particulars of property (including class and name in case of buildings).	By whom occupied.		Standard rent (in red ink).		(7) Arrears from last year.	April			May			June		
		(3) Name, rank and office.	(4) Pay and allowances.	(5) Authority.	(6) Rate.		(8) Assessments.	(9) Realizations.	(10) Balances.	(11) Assessments.	(12) Realizations.	(13) Balances.	(14) Assessments.	(15) Realizations.	(16) Balances.
			RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
		Total ..													

P.W.A. XIII]

FORMS

Form P.W.A. XIII—cont.

Registered number of building or land.	July 19			August 19			September 19			October 19			November 19		
	Assessments. (17)	Realizations. (18)	Balances. (19)	Assessments. (20)	Realizations. (21)	Balances. (22)	Assessments. (23)	Realizations. (24)	Balances. (25)	Assessments. (26)	Realizations. (27)	Balances. (28)	Assessments. (29)	Realizations. (30)	Balances. (31)
	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
Total															

FORMS

P.W.A. XIII

Form P.W.A. XIII—cont.

Registered number of building or land.	December 19 .			January 19 .			February 19 .			March 19 .			Supplementary March 19 .			Remarks.
	Assessments. (32)	Realizations. (33)	Balances. (34)	Assessments. (35)	Realizations. (36)	Balances. (37)	Assessments. (38)	Realizations. (39)	Balances. (40)	Assessments. (41)	Realizations. (42)	Balances. (43)	Assessments. (44)	Realizations. (45)	Balances. (46)	
Particulars of property (including class and name in case of buildings).	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.

Dated initials of the Divisional Accountant

Dated initials of the Divisional Officer.

Form P.W.A. XIII—cont.

ABSTRACTS OF TOTAL REALIZATIONS.

(1) Recoveries how effected.	April.			May.			June.			July.			August.		
	of Rents buildings. (2)	Other rents. (3)	Total. (4)	of Rents buildings. (5)	Other rents. (6)	Total. (7)	of Rents buildings. (8)	Other rents. (9)	Total. (10)	of Rents buildings. (11)	Other rents. (12)	Total. (13)	of Rents buildings. (14)	Other rents. (15)	Total. (16)
C.—Cash realized in the division.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.
A.—Recoveries by other disbursing officers adjusted in the divisional accounts.															
T.—Recoveries by deduction from pay bills cashed at treasuries of the State adjustable in the Audit Office															
Deduct—Refunds of rent.															
Total															

FORMS

P.W.A. XIII

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Recoveries how effected.	September.			October.			November.			December.			
	Rents of buildings.	Other rents.	Total.	Rents of buildings.	Other rents.	Total.	Rents of buildings.	Other rents.	Total.	Rents of buildings.	Other rents.	Total.	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
	RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P. RS.	P.
C.—Cash realized in the division.													
A.—Recoveries by other disbursing officers adjusted in the divisional accounts.													
T.—Recoveries by deduction from pay bills cashed at treasuries of the State adjustable in the Audit Office.													
Deduct—Refunds of rent.													
Total ..													

P. W. A. III

FORMS

Form P.W.A. XIII—cont.

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Recoveries how effected.	January.			February.			March.			March Supplementary.					
	Rents of buildings. (29)	Other rents. (30)	Total. (31)	Rents of buildings. (32)	Other rents. (33)	Total. (34)	Rents of buildings. (35)	Other rents. (36)	Total. (37)	Rents of buildings. (38)	Other rents. (39)	Total. (40)			
	RS.	P. RS.	P.	RS.	P. RS.	P.	RS.	P. RS.	P.	RS.	P. RS.	P.	RS.	P. RS.	P.
C.—Cash realised in the division.															
A.—Recoveries by other disbursing offices adjusted in the divisional accounts.															
T.—Recoveries by deduction from pay bill cashed at treasuries of the State Audit Office															
Deduct—Refunds of rent.															
Total ..															

P. W. A. XIII

FORMS

Form P. W. A. XIV.

[See Miscellaneous Local Ruling after Article 116 in Chapter III.]

REGISTER OF MISCELLANEOUS RECOVERIES:

For the period

to

Division.

(1)	(2)	Substance of order.				(7)	Note of recoveries made against each order.				(12)	(13)
		(3)	(4)	(5)	(6)		(8)	(9)	(10)	(11)		
Item number.	Number and date of authority ordering recovery.	Nature and particulars of recovery and of the account concerned.	From whom due.	Amount recoverable.	Due date or dates of recovery.	Dated initials of Divisional Accountant.	Number of voucher or account.	Month.	Amount.	Progressive total of recoveries.	Dated initials of Divisional Accountant.	Remarks.
				Rs. P.					Rs. P.	Rs. P.		

P. W. A. XIV]

FORMS

Form P. W. A. XV.

[See Local Rules under Article 121 in Chapter III.]

DAILY REPORT OF WORK DONE IN

SECTION.

*Sub-division.**Division.*

Date.	Name of work.	Agency ; Piece work, contract or depart- mental.	Work remaining to be done.		Labour employed.		Outturn of work.		Remarks. *
			Descrip- tion.	Amount.	Class.	Number.	Particu- lars.	Quantity.	
				Rs.					

* The remarks column should show the voucher number in which payment has been made and the amount paid.

Form P.W.A. XV-A.

[See Local Ruling under Article 121 in Chapter III]

MUSTER ROLL

DIVISION—

Cash Book Voucher No. dated the

SUB-DIVISION—

Name of work

FUND—

Period

DEPARTMENTAL HEAD—

SERVICE HEAD—

PART II.—REGISTER OF ARREARS OF WAGES DUE TO WORK-PEOPLE.

(The adoption of this method of recording arrears is left optional with Executive Engineers.)

Month and period to which the arrears relate.	Serial number as per nominal muster roll	Names.	Father's name.	Amount due.	Amount paid.	Dated initials and remarks of paying officer.	Serial number as per nominal muster roll.	Names	Father's name.	Amount due.		
Arrears of previous muster rolls brought forward.				Rs.	P.	Rs.	P.	Brought forward ..			Rs.	P.
								Arrears as per this muster roll.				
								Total Grand total				
								Deduct— Amount paid out of arrears of previous muster rolls.				
								Balance— Arrears carried to next nominal muster roll.				
Total..												
Carried over												

Note.—Where wages are not claimed within three months, a report of this fact should be made to the executive Engineer.

P. W. A. XV-A.]

FORMS

Form P. W. A. XV-A—cont.

PART I.—NOMINAL ROLL—cont.

Description. Number.	Names (grouped according to classes).	Father's name.	DATES.										Total.	Rate.		Amount.	Dated initials and remarks of pay- ing officer made at the time of payment.		
			1	2	3	4	5	6	7	8	9	10		Rs.	P.			Rs.	P.
		Brought forward.													Rs.	P.	Rs.	P.	
		Daily total.																	
		Initials of person marking the daily attendances.																	
		Initials of inspecting officer.												Total					

Passed for Rs. () Rupees

Signature—

Rank—

Dated the

Grand total of this muster roll

Deduct—Payment not made, as per details transferred to register of arrears—Part II.

Balance paid ..

Add—Arrears of previous muster roll now paid off, as per details of register of arrears—Part II.

Total amount paid (in words) Rupees

Rs.	P.

Signature—

Rank—

Dated the

Form P.W.A. XV-A—cont.

PART III. —*DETAIL OF THE MEASUREMENT OF WORK DONE BY THE LABOUR EMPLOYED AS PER THIS NOMINAL MUSTER ROLL IN CASES IN WHICH THE WORK IS SUSCEPTIBLE OF MEASUREMENT.

Description of work (Each distinct item of work grouped by sanctioned sub-heads, where necessary).	Quantity	Deduct as shown on the last Muster Roll.	† Balance

Measurements taken on

Measurement Book No.

page

Dated this _____

Signature _____

Rank _____

* If the work is not susceptible of measurement, a remark to this effect should be recorded.

† If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

Form P.W.A. XV-B.

[See Local Ruling under Article 121 in Chapter III.]

MUSTER ROLL.

DIVISION—

Cash Book Voucher No.

dated the

SUB-DIVISION—

Name of work—

FUND—

Period—

DEPARTMENTAL HEAD—

SERVICE HEAD—

PART II.—REGISTER OF ARREARS OF WAGES DUE TO WORK-PEOPLE.

[The adoption of this method of recording arrears is left optional with
Executive Engineer.]

Month and period to which the arrears relate.	Serial number as per nominal muster roll.	Names.	Father's name.	Amount due.	Amount paid.	Dated initials and remarks of paying officer.	Serial number as per nominal muster roll.	Names.	Father's name.	Amount due.	
Arrears of previous muster rolls brought forward.				RS.	P.	RS.	P.	Brought over ..		RS.	P.
								Arrears as per this muster roll ..			
								Total ..			
								Grand total ..			
								Deduct—Amount paid out of arrears of previous muster rolls.			
								Balance--Arrears carried to next nominal muster roll.			
Total ..											
Carried over ..											

Note.—Where wages are not claimed within three months, a report of this fact should be made to Executive Engineer.

Form P.W.A. XV-B—cont.

PART III—* DETAIL OF THE MEASUREMENT OF WORK DONE BY THE LABOUR EMPLOYED AS PER THIS NOMINAL MUSTER ROLL IN CASES IN WHICH THE WORK IS SUSCEPTIBLE OF MEASUREMENT.

Description of work (Each distinct item of work grouped by sanctioned sub-heads, where necessary).	Quantity.	Deduct as shown on the last Muster Roll	‡ Balance

Measurements taken on

Measurement Book No.

page

Dated the _____

Signature _____

Rank _____

* If the work is not susceptible of measurement, a remark to this effect should be recorded.

‡ If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

Form P.W.A. XVI.

[See Local Ruling under Article 122 in Chapter III.]

CASUAL LABOUR ROLL.**DIVISION—****SUBDIVISION—****CASH BOOK VOUCHER No.****MONTH** 19 .**NAME OF WORK—**

Form P.W.A. XVI—cont.

CASUAL LABOUR ROLL OF LABOUR EMPLOYED ON

FROM

TO

Number employed.	Class of labour.	Period.	Rate.		Amount.		Dated initials* and remarks* of paying officer.	Quantity of work done with reference to recorded measurements, if any.	work to which chargeable.
			RS.	P.	RS.	P.			
<i>Transcribed from my Note Book No. page</i>									
Total ..									
*Deduct unpaid:									
Net paid ..									

* Amounts remaining unpaid should be specified with necessary details.

Total amount paid [in words]

Form P.W.A. XVII.

[See Local Ruling 2 under Articles 113-124 in Chapter III.]

REGISTER OF MEASUREMENT BOOKS

State. *Branch.* *Division.*
Sub-division

PART I—FOR ORDINARY MEASUREMENT BOOKS.

Serial number of book.	Name of <u>subdivision*</u> subordinate to whom issued.	Date of issue.	Date of return.	Year from the last day of which period of preservation is to be completed.	Remarks.

* To be corrected according to its use in the Divisional or Subdivisional Office.

Form P. W. A. XVII—cont.
PART II—FOR STANDARD MEASUREMENT BOOKS.

Serial number —, alphabetical.	Subdivision.	Particular of works.		By whom certificated as correct to form the basis of				Remarks.
				Annual Repair Estimates.		Payment to Contractors.		
		Name of building.	Pages.	Name and designation.	Date.	Name and designation.	Date.	