

## Form P.W.A. XVIII.

[See Local Rules 1 and 2 under Article 125 in Chapter III]

## FIRST AND FINAL BILL.

*Notes.*

This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, i.e., on its completion. A single form may be used for making payments to several contractors or suppliers, if they relate to the same work and are billed for at the same time.

2. In the case of payments to suppliers, a red ink entry should be made across the page above the entries relating thereto, in one of the following forms applicable to the case:—

(1) "Stock".

(2) "Purchases for stock".

(3) "Purchases for direct issue to work.-----"

(4) "Purchases for the work-----"

Issued to contractor-----on-----

DIVISION—

SUB-DIVISION—

SCHEDULE DOCKET NO.—

CASH BOOK VOUCHER NO.—

Month \_\_\_\_\_ 19

Name of work (in the case of bills for work done).

Name of contractor or supplier and reference to arrangement		Items of work or supplies (Grouped under "Sub-heads" and "Sub-works" of estimate).		Reference to recorded measurements and date.			Quantity.		Rate.		Unit.		Amount.*		Total amount payable to the contractor or supplier.		Payee's acknowledgment (with date).		Dated signature of witness.†		Dated certificate of disbursements.		
		Book number.			Page number.			Date.		Quantity.		Rate.		Unit.		Amount.*		In figures.		In words.		Mode of payment (cash or cheque No. and date).	
		RS. P.		RS. P.		RS. P.																	
<p style="text-align: right; margin-right: 20px;">Total ..</p>																							

Date \_\_\_\_\_ (Signature) \$ \_\_\_\_\_ Officer pre-paring the bill.

Pay Rs. ( ) in cash and Rs. ( ) by cheque. }  
 (Rank) (Signature) } Officer authorizing payment.

\* In the case of works the accounts of which are kept by sub-heads the amounts relating to all items of work falling under the same "sub-head" should be totalled in red ink.  
 † Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.  
 ‡ The person actually making the payment should initial and date in this column against each payment

§ This signature is necessary only when the officer authorising payment is not the officer who prepares the bill.

**Form P.W.A. XIX.**

[See Local Rulings 1 and 3 under Article 125 in Chapter III.]

**RUNNING ACCOUNT BILL-A**

1. Final payments must invariably be made on forms printed on yellow paper, which should not be used for intermediate payments.

2. This form provide for advance payments as well as payments for measured work. This form is intended for contractors for *work* only.

3. This form should be used—

(1) if it is proposed to make an advance payment or

(2) if an on account payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

DIVISION—

SUB-DIVISION—

CASH BOOK VOUCHER No.—

SCHEDULE DOCKET No.—

MONTH—

Name of Contractor—

Name of work—

Serial number of this bill—

(Number and date of his previous bill for this work.

Reference to Agreement number.

## Form P.W.A. XIX—cont.

## 1—Account of work executed

Advance payments for work not yet measured.			Items of work (grouped under "Sub-heads" and "Sub-w. rks" of estimate).	Unit.	Rate.	Quantity executed up-to-date as in measurement book.	Payments on the basis of actual measurements.		Remarks [with reasons for delay in adjusting payments shown in column (1)].
Total as in previous bill.*	Since previous bill.	Total up to date.					Up-to-date.	Since previous bill. †	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RS.	RS.	RS.			RS. P.		RS.	RS. P.	
			Total carried over.						

\*Whenever there is an entry in column (9) on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a minus entry in column (2) equivalent to the amount shown in column (1), so that the "total up to date" in column (3) may become.

†When there are two or more entries column (9) relating to each sub-head of estimate they should in the case of works the accounts of which are kept by sub-heads, be total and the total recorded in Nil column (10) for posting the works abstract.

## Form P.W.A. XIX—cont.

## I.—Account of work executed—cont.

Advance payments for work not yet meas. red.			Items of work (grouped under "Sub-heads" and "Sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as in measurement book.	Payments on the basis of actual measurements.		Remarks with reasons for delay in adjusting payments shown in column (1).
Total as in previous bill.	Since previous bill.	Total up to date.					Up-to date.	Since previous bill.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RS.	RS.	RS.	Brought forward		RS. P.		RS. P.	RS. P.	
			Total	Total value of work done to date (A) .. .. .					
	(D)	(B)		Deduct value of work shown on previous bill .. .. .					
				Net value of work since previous bill (F) .. .. .					
				Figure (F) in words—Rupees .. .. .					

## II.—Certificates and signatures.

1. The measurements on which are based the entries in columns (1) to (9) of Account I were made by \_\_\_\_\_ on \_\_\_\_\_ and are recorded at page \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_

2. \*Certified that in addition to and quite apart from the quantities of work actually executed as shown in column (7) of Account I, some work has actually been done in connection with several items, and the value of such work is, in no case less than the advance payments as in column (3) of Account I, made or proposed to be made, for the convenience of the contractor in anticipation of, and subject to, the results of detailed measurements, which will be made as soon as possible.

Dated signature of  
Officer preparing  
the bill. } Rank \_\_\_\_\_

Dated Signature of  
contractor.

† Dated Signature of  
officer authorising  
payment. } Rank \_\_\_\_\_

\* This certificate must be signed by an officer of or above the rank of sub-divisional officer.

† This signature is necessary only when the officer who prepares the bill not the officer who authorizes the payments. In such a case, the two signature are essential)

**Form P.W.A. XIX—cont.**  
**III.—Memorandum of payments.**

	1. Total value of work actually measured as in Account I, Column (8), entry (A)	RS.	P.
	2. Total "up-to-date" advance payments for work not yet measured, as in Account I, column (3), entry (B)		
	3. Total (Items 1 + 2)		
	4. Deduct amount withheld—		
Figures for works Abstract.	From previous bill as in last Running Account Bill		
	(b) From this bill		
RS.	P.	5. Balance, i.e., "up-to-date" payments (Item 3—4) (K)*	
		6. Total amount of payments already made as per entry (K) of last Running Account Bill No. _____ of _____ 197 . (C.B.V. No. _____ attached to S. Dt. No. _____ of _____ 197 .)	
		7. Payments now to be made as detailed below:—	
	(a) {		
	By recovery of amounts creditable to this work:—		
	Total 4(b) + 7(a) . . . (G)		
	(b)		
	By recovery of amounts creditable to other works or heads of account:—		7
	(c) By cheque		
	Total 7(b) + (c) . . . (H)		

Pay Rs. ( )  
by cheque.

*Dated initials of Disbursing Officer.*

Received Rs. ( )

as in above memorandum, on account of this work.

Amount in an Indian language  
Stamp.

Date \_\_\_\_\_ -19 .

Witness \_\_\_\_\_

*Full signature of contractor.*

Paid by me, vide cheque No. \_\_\_\_\_, dated \_\_\_\_\_ 19 .

*Dated initials of person actually making the payment*

**IV—Remarks.**

(This space is reserved for any remarks which the Disbursing Officer or the Executive Engineer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

\* This figure should be tested to see that it agrees with the totals of items 6 and 7.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, the entry being altered suitably and the alteration attested by dated initials.

‡ Here specify the net amount payable—vide item 7 (c).

§ The payee's acknowledgment should be for the gross amount paid as in item 7 (i.e.) a + b + (c) payment should be attested by some known person when payee's acknowledgment is given by mark seal, or thumb-impression.

**Form P.W.A. XX.**

(See Local Rulings 1 and 4 under Article 125 in Chapter III.)

**RUNNING ACCOUNT BILL-C***[For Contractors and Suppliers.—This form provides only for payments for work or supplies actually measured.]*

1. Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.

2. The full name of the work as given in the estimate should be entered except in the case of bills for "Stock" materials.

3. The "purpose of supply" applicable to the case should be filled in and the rest scored out.

4. This is the only form of Running Account which is suited for transactions with suppliers. This form can only be used if no advance payment is outstanding and if it is not proposed to make such a payment.

DIVISION—

SUBDIVISION—

CASH BOOK VOUCHER No.

SCHEDULE DCKET No.

MONTH—

Name of work \_\_\_\_\_

Purpose of supply \_\_\_\_\_

Name of contractor \_\_\_\_\_

Serial number of this bill \_\_\_\_\_

Number and date of his last bill for this work \_\_\_\_\_

Reference to Agreement. \_\_\_\_\_





P.M.A. XX]

FORMS

## Form P.W.A. XX—cont.

## I.—Account of work done or supplies mad.—cont.

(1)	Quantity executed (or supplied) up-to-date as per measurement book.	Items of work or supplies (grouped under "sub-heads" or "sub-works" of estimate).	Rate.		Amount.				Remarks.
					Up-to-date.		Since previous bill (total for each sub-head).		
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
			RS.	P.	RS.	P.	RS.	P.	
		Brought forward.							
Total value of work done or supplies made to date (A) .. .. .									
Deduct—Value of work or supplies shown on previous bill .. .. .									
Net value of work or supplies since previous bill (F) .. .. .									
(F) (in words) .. .. .									

## II.—Certificates and Signatures.

The measurements were made by \_\_\_\_\_ and are recorded at page \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_. No advance payment has been made previously without detailed measurements.

Dated signature of officer  
preparing the bill

(Rank) \_\_\_\_\_

Dated signature of  
contractor.

\* Dated signature of officer  
authorizing payment.

(Rank) \_\_\_\_\_

\* This signature is necessary only when the officer who prepares the bill is not the officer authorizing the payment. In such a case, the two signatures are essential.

## Form P.W.A. XX—cont.

## III.—Memorandum of payments.

		RS.	P.									
1. Total value of work done as per Account I, column (5), entry (A)												
2. Deduct—Amount withheld—												
*Figures for Works Abstract.	(a) From previous bills as per Running Account Bill.	RS.	P.									
	(b) From this bill .. .. .											
RS.	P.											
3. Balance, i.e., up-to-date payments (Item 1—2). (K) †.												
4. Total amount of payments already made as shown in entry (K) of last Running Account Bill No. _____ (C.B.V. No. _____ S.Dt. No. _____) of _____ forwarded with the accounts for _____												
5. Payments now to be made as detailed below:—												
<table border="1"> <tr> <td>By recovery of amount creditable to the work:—</td> <td rowspan="2">}</td> <td rowspan="2">RS.</td> <td rowspan="2">P.</td> </tr> <tr> <td>Value of stock supplied as detailed in the ledger for _____</td> </tr> <tr> <td colspan="2"></td> <td>(a)</td> <td></td> </tr> </table>		By recovery of amount creditable to the work:—	}	RS.	P.	Value of stock supplied as detailed in the ledger for _____			(a)			
By recovery of amount creditable to the work:—	}	RS.				P.						
Value of stock supplied as detailed in the ledger for _____												
		(a)										
Total 2 (b) + 5(a) .. (G)												
<table border="1"> <tr> <td>By recovery of amounts creditable to other works or heads of account:—</td> <td rowspan="2">}</td> <td rowspan="2">RS.</td> <td rowspan="2">P.</td> </tr> <tr> <td>_____</td> </tr> <tr> <td>(b) _____</td> <td></td> <td>(b)</td> <td></td> </tr> </table>		By recovery of amounts creditable to other works or heads of account:—	}	RS.	P.	_____	(b) _____		(b)			
By recovery of amounts creditable to other works or heads of account:—	}	RS.				P.						
_____												
(b) _____		(b)										
(c) By cheque ‡ .. .. .												
Total 5 (b) + (c) .. (H)												
§ Pay Rs. (_____)												

by cheque. †

Dated initials of disbursing officer.

¶ Received Rs. (\_\_\_\_\_)

as shown in the above memorandum on account of this work

Date \_\_\_\_\_

Witness

Full signature of contractor,

Paid by me—vide cheque No. \_\_\_\_\_

Dated initials of person actually making the payment

## IV.—Remarks

\* Not required in the case of bills of suppliers.

† This figure should be tested to see that it agrees with the total of items 4 and 5.

‡ If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

§ Here specify the net amount payable—vide item 5 (c).

¶ The payee's acknowledgment should be for the gross amount paid as per item 5 i.e., a + b + c.

‡ Payment should be attested by some known person when the payee's acknowledgment or thumb-impression.

## Form P.W.A. XXI.

[See Local Rulings 1 and 5 under Article 125 in Chapter III.]

LUMP-SUM CONTRACT  
RUNNING ACCOUNT BILL(To be used for "intermediate payments" to Contractors on  
Lump-Sum Contracts.)

Cash Book Voucher No. \_\_\_\_\_, dated \_\_\_\_\_

Schedule docket No. \_\_\_\_\_

Name of Contractor \_\_\_\_\_

Name of work \_\_\_\_\_

Serial number of this Bill \_\_\_\_\_

Number and date of his previous Bill for this work \_\_\_\_\_

Reference to Agreement \_\_\_\_\_

\* Date of commencement of work \_\_\_\_\_

## I.—Account of Work.

	Rs.	P.
1. Value of items actually measured under clause*62 (a) and (b) of the preliminary specification of the M.D.S.S. forming part of the contract, the details of which are given in the attached statement. . . . .		
2. Value of measured up additions or alterations executed up to date as "authorized extras", the details of which are given in the attached statement . . . . .		
3. Approximate value of work done up-to-date excluding the items specified in 1 and 2 above . . . . .		
4. <i>Deduct</i> Amount to be withheld, _____ per cent on Rs. . . . .		
5. Balance, i.e., "up-to-date" intermediate payments (items 1+2+3-4 K . . . . .		
6. <i>Deduct</i> —Intermediate payments already made as shown in entry "K" of the last Running Account Bill . . . . .		
7. Intermediate payment now to be made (Items 5-6) D . . . . .		
8. Total payments now to be made as detailed below †;—		
(a) By recovery of amounts creditable to this work G.	Rs.	P.
(b) By recovery of amounts creditable to other works or heads of account.		
H		
(c) By cheque . . . . .		

\* Date of handing over of site in the case of work, or date of written order to commence supply in the case of supply of materials.

† The total figure against item 8 should be tested to see that it agrees with the figure against item 7.

## Form P.W.A. XXI—cont.

## II.—Certificate and signatures.

I have satisfied myself to the best of my knowledge by \* that the value of work done up-to-date under item 3 of "I—Account of Work" of this bill is not less than Rs. \_\_\_\_\_ conformably with the contractor's agreement.

2. The detailed measurements of authorized additions and alterations up to date and of the items of work specified in item I of Account I of this bill are recorded at page \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_

Signature of Contractor. \_\_\_\_\_

Dated signature of the }  
officer preparing the bill } \_\_\_\_\_

† Pay (Rs. \_\_\_\_\_) Rupees \_\_\_\_\_

Date: signature of the }  
officer authorising payment } \_\_\_\_\_

Rank \_\_\_\_\_

## III.—Acquittance.

§ Received (Rs. \_\_\_\_\_) Rupees \_\_\_\_\_ as an  
intermediate payment in connection with the contract referred to above.

*Amount in Indian language*

Dated \_\_\_\_\_

¶ Witness \_\_\_\_\_

Stamp.

Full signature of Contractor. \_\_\_\_\_

Paid by me by Cash \_\_\_\_\_, dated \_\_\_\_\_  
Cheque No. \_\_\_\_\_

Dated, initials of person actually making the payment. \_\_\_\_\_

\* Here specify the method employed for estimating the value of work

† Of not less than that of a Subdivisional Officer,

‡ Here specify the net amount payable—vide item 8 (c) of Account I, both in words and figures.

§ The payee's acknowledgment should be for the gross amount paid as item 8 (a+b+c) of Account I, both in words and figures.

¶ payment should be attested by some known person when the payee's acknowledgment is given by mark seal or thumb-impression.

P.W.A. XXII]

FORM 3

## Form P.W.A. XXII.

[See Local Rulings 1 and 5 under Article 125 in Chapter III.]

## LUMP-SUM CONTRACT.

## FINAL BILL.

(To be used for "final payments" to Contractor on Lump-Sum Contracts)

Cash Book Voucher No. \_\_\_\_\_, dated \_\_\_\_\_

Schedule Docket No. \_\_\_\_\_

Name of Contractor \_\_\_\_\_

Name of work \_\_\_\_\_

Serial number of this Bill \_\_\_\_\_

Number and date of his previous Bill for this work \_\_\_\_\_

Reference to Agreement \_\_\_\_\_

Date of commencement of work \* \_\_\_\_\_

Date of actual completion of work or supplies \_\_\_\_\_

## I,—Account of work executed,

		Rs.	P.
(i)	Total lump-sum amount as entered in the contractor's agreement.		
<i>Add—</i>			
(ii)	Value of additional work done up to date as "authorized extras", the details of which are given in the attached statement.		
(iii)	Value of items actually measured under clause 52 (a) and (b) of the preliminary specification of the M.D.S.S. forming part of the contract (item 1), the details of which are given in the attached statement.		
		Total ..	
<i>Deduct—</i>			
(iv)	Value of items omitted to be executed as "authorized omission", the details of which are given in the attached statement.	Rs.	P.
(v)	Value as per lump-sum contract for items of work covered by actual measurements—vide item (iii) above.		
Net total value of work done .. .. .		F	

## II,—Certificate and Signatures,

I certify that the work has been completed in accordance with the prescribed specification and after taking into account all the authorized additions and alterations the value of work done up to date, conformably with the terms of the contractor's agreement is Rs.

2. The detailed measurement of the authorized additions and alterations mentioned above and of the items of work specified in item 1 of Account I of last bill are recorded at page \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_ and I am satisfied that they are correct.

Signature of Contractor.

Dated signature of  
the certifying Engineer.]  
Rank.

\* Date of handing over of site in the case of work, or date of written order to commence supply in the case of supply of materials.

This certificate must be signed by an officer of not less rank than that of an Executive Engineer in respect of work costing more than Rs. 5,000 and of not less rank than that of a Sub-divisional Officer in respect of works costing Rs. 5,000 and less.

## Form P.W.A. XXII—cont.

## III.—Memorandum of payments.

1. Total value of work done up to date as per 'I' of Account I of this Bill.	Rs.	P
2. Deduct—		
(i) Amount to be withheld at _____ per cent on amount in item 1 above and credited to the head "Public Works Deposits."		
(ii) Up to date intermediate payments already made according to entry 'K' of Account I of previous Bill No. dated _____		D
3. Payments now to be made—		
(a) By recovery of amounts creditable to this work.		G
(b) By recovery of amount creditable to other works or heads of account.		H
(c) By cheque .. .. .		

\* Pay (Rs. \_\_\_\_\_) Rupees

Dated signature and rank  
of officer authorizing payment.

\* Here specify the net amount payable—vide item 3 (c) of Account III, both in words and figures.

## IV.—Acquittance

† Received (Rs. \_\_\_\_\_)  
of all demands on account of the contract.

as above, in full settlement

Amount in Indian language.

Stamp.

Dated \_\_\_\_\_

Signature of Contractor

† Witness \_\_\_\_\_

Paid by me by cash  
cheque No. \_\_\_\_\_

, dated \_\_\_\_\_

Dated initials of person actually  
making payment.

† The payee's acknowledgment should be for the gross amount as per item 3 (a+b+c) of Account III both in words and figures.

† Payment should be attested by some known person when the payee's acknowledgment is given by mark, seal or thumb-impression.

## V.—Remarks:

## From P.W.A. XXIII.

[See Local Ruling 10 under Article 125 in Chapter III.]

## REGISTER OF INDENTS FOR STORES ORDERED FROM FIRMS AND BILLS.

SUBDIVISION.

(1) Serial number of order.	(2) Name of firm.	(3) Brief description of articles indented for.	(4) Date of receipt as shown in the measurement book and number and page of letter.	(5) Number, date and amount of firm's bill.	(6) Date of receipt of bill in Divisional office.	(7) Amount passed for pre-audit.	(8) Date of pre-audit and return to Subdivisional Officer.	(9) Initials of Accountant.	(10) Remarks.

**Form P. W. A. XXIV.**

[See Local Ruling 17 under Article 125 in Chapter III.]

**PAY BILL OF WORK-CHARGED ESTABLISHMENT.**

DIVISION.

SUB-DIVISION.

CASH BOOK VOUCHER NO.

SCHEDULE DOCKET NO.

*Month*

19



P. W. A. XXIV]

FORMS

## Form P.W.A. XXIV—Cont,

## PAY BILL OF WORK-CHARGED ESTABLISHMENT—cont.

Name of Section

Bill for the month of

19

Item number.	* Name of incumbent.	Designation.	Period.	Amount due.			Amount paid.†		Dated acknowledgment of payee.	Dated initials of office making payment.
				RS.	RS.	P.	RS.	P.		
Total ..										

Total amount paid in words :—

\* Names should be grouped by works, the name of work and reference to orders sanctioning the establishment therefor being written in red ink across the page, above the entries relating to each group. If the pay of any individual is chargeable to different works, his name should be entered under the several works, and pay claimed for the actual number of days engaged on each work.

† The total for each work should be entered in red ink.

1. Certified that all person for whom wages have been drawn in this bill were on duty during the periods shown against their names, each man being employed on the work and on duties for which his appointment was sanctioned.

2. Certified also that the wages of every person actually employed during the month has been claimed in this bill.

Pay Rs. ( )

Subdivisional Officer,  
(Dated signature.)

Checked and entered.

(Dated signature of Divisional Accountant.)

REMARKS.

Executive Engineer.

**Form P. W. A. XXV.**

[See Local Ruling 1 under Article 126 in Chapter III.]

**ACCOUNT OF RECEIPTS, ISSUES AND BALANCES OF  
MATERIALS COMPARED WITH ESTIMATED REQUIREMENTS.**

DIVISION—

SUB-DIVISION—

NAME OF WORK

MONTH

P.W.A. XXV]

FORM

## Form P.W.A. XXV—Cont.

Account of Receipts, Issues and Balances of Materials at site of the work for the month of 19 , compared with estimated requirements.

Item number.	PRINCIPAL ITEMS. *							Petty items. †	Total.	
	1	2	3	4	5	6	7		RS.	P.
Description of materials . . .										
Unit . . . . .										
Estimated quantity of materials . .										
Estimated value of materials . . .										
Balance brought forward —										
Quantity . . . . .										
Balance brought forward — Value										
Date.	Receipts during the month		Reference to measurement book or other record.							
Total receipts during the month.										
Total receipts and balances										
Issues to end of previous month—Brought forward . .										
Issues during the month . . . . .										
Total issues during the month.										
A. Total issues up to the end of the month										
B. Closing balance . . . . .										
C. Actual balance as verified . . . .										
D. Difference, if any, between the closing balance and actual balance as verified . . . . .										
E. Total used in construction up to date as shown in statement attached. (Form P.W.A. XXV.)										
F. Paper balances of unused materials, i.e. ( A minus E ) . . . .										
G. Remarks explaining action taken to adjust the differences shown in lines D and F and if the work has been completed, to dispose of the surplus balance shown in line C.										

\* Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.

† Only values should be shown in the two columns.

## Form P.W.A. XXV—cont

## CERTIFICATES.

1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement, have been worked out as accurately as possible on the basis of the quantities of the work actually done.

2. Certified that the quantities of the actual balances recorded against line C, are the results of verification made by me on

3. Certified that balances of materials at site of this work were verified by me on \_\_\_\_\_, and that the necessary report in this form was submitted to the Divisional Office of this Office No. \_\_\_\_\_, dated \_\_\_\_\_.

4. The balances of unused materials were not verified at any time during the year \_\_\_\_\_ as the accounts of this work are expected to be closed within three months.

5. The balances of unused materials were not verified at any time during the year \_\_\_\_\_ as the work was not under construction prior to \_\_\_\_\_ of that year.

6. All modifications of the original estimate involving changes in the estimate quantity and value of the principal items used have been recorded and the requisite sanction quoted to the changes.

*Note.*—The certificates not applicable to the case should be scored out.

Checked,

*Divisional Accountant,*

*Date :*

*Signature of Sub-divisional Officer*

*Date :*

Divisional Officer's orders on the above proposals

*Signature of Divisional Officer.*

*Date :*

**Form P.W.A. XXVI.**

(See Local Ruling 1 under Article 126 in Chapter III.)

**MONTHLY ACCOUNT OF RECEIPTS, ISSUES AND BALANCE OF  
MATERIALS-AT-SITE OF WORK**

DIVISION--

SUB-DIVISION—

SECTION—

MONTH—

NAME OF WORK

Division \_\_\_\_\_  
 Subdivision \_\_\_\_\_  
 Section \_\_\_\_\_

Monthly Account of Receipts, Issues and Balances of Materials-at-site of the work of \_\_\_\_\_ for the month of \_\_\_\_\_  
 Estimate Rs. 19

Serial number.	Source of receipt and description of articles.	Reference to item number in the register.	Opening balance.		Reference to recorded measurements, M.B.K number, page, date and C.B. Vr. number.	Receipts during the month.		Total of receipts and balances.		Issues during the month.			Closing balance.		Remarks.	
			Quantity.	Value.		Quantity.	Value including incidental charges.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
			Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.			Rs.	P.	

Checked, \_\_\_\_\_  
 Section Officer,  
 Section.

Subdivisional Clerk,  
 Subdivision.

Subdivisional Officer,  
 Subdivision.

P.W.A. XXVI]

FORMS

## Form P.W.A. XXVI—cont.

## ABSTRACT OF THE MONTH'S TRANSACTIONS.

## RECEIPTS.

RS. P.

1. Total of receipts during the month as shown  
in this statement.

2. Total receipts to end of the previous  
month as shown in the register.

3. Total receipts to end of the month .. ..

## ISSUES.

1. Total issues during the month as shown in  
this statement.

2. Total issues to end of the previous month  
as shown in the register.

3. Total issues to end of the month .. ..

Closing balance .. ..

Checked

Check

Sub-divisional Clerk, Sub-divisional Officer, Divisional Accountant, Executive Engineer  
Subdivision, Subdivision, Division, Division

## Form P.W.A. XXVII.

[See Local Ruling 1 under Article 126 in Chapter III.]

**REGISTER OF RECEIPTS, ISSUES AND BALANCES OF MATERIALS  
AT-SITE COMPARED WITH ESTIMATED REQUIREMENTS  
FOR THE YEAR 19 .**

Division.

Subdivision.

Name of work.

Estimate Rs.

*Date of Receipt and Posting of Monthly Accounts in the Register.*

Month.	Subdivisional office.		Divisional office.		initials of poster.
	Date of receipt.	Date of posting.	Date of receipt.	Date of posting.	
April .. .. .					
May .. .. .					
June .. .. .					
July .. .. .					
August .. .. .					
September .. .. .					
October .. .. .					
November .. .. .					
December .. .. .					
January .. .. .					
February .. .. .					
March .. .. .					
March Supplemental .. .. .					



Division,  
Subdivision.

Register of Receipts, Issues and Balances of Materials at site of the work of \_\_\_\_\_ for the year 19\_\_\_\_  
compared with the estimated requirements.

(1)	(2)	Opening balances.			April.*											
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Item number.	Description of materials.	Estimated requirements and value.			Total receipts.	Total issues.	Balance.	Receipts.	Issues.	Total receipts to end of the month.						
		Quantity.	Unit.	Value.	Quantity.	Value.	Quantity.	Quantity.	Value.	Quantity.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
				RS. P.												
				RS. P.												
				RS. P.												
				RS. P.												
				RS. P.												
				RS. P.												
				RS. P.												

\* Similar column should be opened for each of the months, May to March and March Supplemental.

Form P.W.A. XXVII—cont.

Division—cont.

Subdivision—cont.

Register of Receipts, Issues and Balances of Materials at site of the work of \_\_\_\_\_ for the year 19 \_\_\_\_  
 compared with the estimated requirements—cont.

Item number.	Description of materials.		April*—cont.		A. Actual balance as verified.	B. Difference if any, between the closing balance and actual balance as verified.	C. Total used in construction up to date as shown in the statement attached (Form P.W.A. XXXI).		D. Paper balance of unused materials.		Remarks.  Explaining action taken to adjust the difference as per columns B and D and if the work has been completed to dispose of the surplus balances as shown in column A.		
			Total issues to end of the month.				Balance.		Quantity.	Value.		Quantity.	Value.
	Quantity. (18)	Value. (19)	Quantity. (20)	Value. (21)	Quantity. (22)	Value. (23)	Quantity. (24)	Value. (25)					
		RS. P.		RS. P.		RS. P.		RS. P.		RS. P.		RS. P.	

\* Similar columns should be opened for each of the month May to March and March Supplemental.

## Form P.W.A. XXVII—cont.

## CERTIFICATES.

1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement have been worked out as accurately as possible on the basis of the quantities of work actually done.
2. Certified that the quantities of the actual balances recorded in column A are the results of verification made by me on \_\_\_\_\_
3. Certified that the balances of materials at site of this work were verified by me on \_\_\_\_\_ and that the necessary report in this form was submitted to the Divisional Officer in this office No. \_\_\_\_\_, dated \_\_\_\_\_
4. The balances of unused materials were not verified at any time during the year \_\_\_\_\_, as the accounts of this work are expected to be closed within three months.
5. The balances of unused materials were not verified at any time during the year \_\_\_\_\_, as the work was not under construction prior to \_\_\_\_\_ of that year.
6. All modifications of the original estimate involving changes in the estimated quantity and value of the principal items used have been recorded and the requisite sanction quoted to the changes.

*Note.*—The certificates not applicable to the case should be scored out.  
Checked.

Divisional Accountant.

Signature of Sub-divisional Officer,  
Sub-division.

Date

Date

Executive Engineers's orders on the above proposal.

Signature of Executive Engineer,

Division

Date :

### Form P. W. A. XXVIII.

## ANNUAL REGISTER OF RECEIPTS, ISSUES AND BALANCES OF MATERIALS-AT-SITE OF MINOR AND REPAIR WORKS FOR THE YEAR 19 19 .

[See Local Ruling 1 under Article 126 in Chapter III.]

Division. Sub-division.

Section.

NAME OF WORK.

AMOUNT OF ESTIMATE.

AUTHORITY.

NOTE.—All modifications of the original estimate involving changes in the estimated quantity of the materials used should be recorded and the register sanction quoted to the changes.

Item number.	Description of materials.	Estimated requirements of materials.		REMARKS.	
		OPENING BALANCE.	APRIL 19 . *	Explaining action taken to adjust the difference and if the work is completed to dispose of the surplus of materials.	
				Receipts.	Issues.
		Total receipts to end of the previous year		During the month.	
		Total issues to end of the previous year.		To end of the month.	
		Net balance.		During the month.	
				To end of the month.	
				Balance.	
				Actual balance verified.	
				Date of verification and by whom verified.	

\* Similar columns to be opened for each of the other months.

**Form P.W.A. XXIX.**

[See Local Ruling 1 under Article 126 in Chapter III.]

**RETURN SHOWING THE RECEIPTS, ISSUES AND BALANCES  
OF MATERIALS-AT-SITE OF MINOR AND REPAIR WORKS.**

DIVISION—

SUB-DIVISION—

SECTION—

MONTH—

## Form P.W.A. XXIX—cont.

\_\_\_\_\_ Division.  
 \_\_\_\_\_ Sub-division.  
 \_\_\_\_\_ Section.

Return showing the Receipts, Issues and Balances of Materials-at-site of minor and repair works  
 for the month of \_\_\_\_\_ 19 \_\_\_\_.

Serial number.	Name of work.	Description of Materials.	Reference to item number in the Register (Form P.W.A. XXXVIII).	Opening Balance	Receipts.		Issues.		Closing Balance.	Remarks.
					Receipts during the month.	Reference to C.B. Vr. number and date, etc.	Issues during the month.	Reference to C.B. Vr. number and date in which labour charges were paid.		

Sub-divisional Clerk,  
 Sub-division.

Checked.

Section Officer,  
 Section.  
 Sub-divisional Officer,  
 Sub-division.

FORM 3

P.W.A. XXIX

## Form P.W.A. XXX.

*(See Rule (viii) in Local Ruling under Article 129 in Chapter III.)***REGISTER SHOWING THE CLEARANCE OF THE SUSPENSE  
HEAD "MATERIALS-AT-SITE" IN THE ACCOUNT OF THE  
WORK.***Part I.—List of reports of verification received.*

Serial number of report.	Date of report.	Date of receipt.	Date of final disposal.	Dated initials of Divisional Account- tant.

Form P.W.A. XXX--cont.

Part II.-- Statement showing the adjustments differences as shown in line D of Report of Verification  
Form P.W.A. XXV.

Number of report of verification.	How adjusted.	Description.														
		Quantity.														
		Value.														
		Total ..														

Value to be posted in red ink above the corresponding entries of quantities.  
 Divisional Accountant, Date. Divisional Officer, Date.

FORMS

[P.W.A. XXX



**Form P.W.A. XXX—cont.**

**Part III.—Statement showing the adjustment of differences shown in line F of Report of Verification, Form P.W.A. XXV.**

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P.W.A. XXX

FORMS

Number of report of verification.	How adjusted.	Description.										
		Quantity.										
		Value.										
Total ..												

Value to be posted in red ink above the corresponding entries of quantities.

*Divisional Accountant.*  
Date

*Divisional Officer.*  
Date

## Form P.W.A. XXX—cont,

Part IV.—Statement showing the disposal of materials remaining unused, i.e., of actual balances on completion, as shown in Line C of Report of Verification Form P.W.A. XXV.

How disposed of (with reference to authority).	Description.	Principal items.						Petty items.	Total.	Total value to be adjusted.			Head of account to be debited.	Divisional Accountant's dated initials.
		Quantity.	Value.	Value.	Value.	Value.	Value.			If debited to sub-head of the work.	Amount.	If debited to other accounts.		
Total ..														

To be posted on the completion of the work, from the final Report of Verification, Form P.W.A. XXV.

Divisional Accountant.

Date

Divisional Officer.

Date

## Form P.W.A. XXXI.

[See Rule (iii) in Local Ruling under Article 129 in Chapter III.]

STATEMENT SHOWING THE QUANTITIES AND VALUES OF  
MATERIALS USED IN CONSTRUCTION*Work* \_\_\_\_\_

Name of sub-head of work.	Up-to-date "Progress."	Description	Principal items.*							Petty items. ↑	Total. ↑
			Unit.								
		Value.									
		Quantities.									
		Quantity.									
		Rate.									
Total used in construction.											

\*Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.

†Only values should be shown in these two columns.

Checked.

*Divisional Accountant.*

*Sub-divisional Office.*

*Date*

*Date*

**Form P.W.A. XXXII.**

[See Local Ruling 1 under Article 142 in Chapter III.]

**WORK SLIP.**

**Division**

**Month**

**Name of work**

P.W.A. XXXII]

FORMS

Form P.W.A. XXXII—cont.

Sub-heads.	As in estimate.			As executed.			Probable cost of work remaining to be done and value of work already done but not brought to account.			Explanation of deviations, excesses, etc.
	Quantity.	Rate.	Cost.	Quantity.	Rate.	Actual cost to date.	Approximate quantity.	Rate.	Probable cost.	
Brought over.		RS. P.	RS.		RS. P.	RS.		RS. P.	RS.	
Total of estimate.				Total charges against final heads.				Probable further expenditure—A.		
<i>Add—</i> Suspense Accounts—							Remarks.			
“Materials-at-site” .. .. .										
“Contractors—Advance payments” .. .. .										
“Contractors—Other transactions” .. .. .										
“Labourers” .. .. .										
Total booked outlay to date .. .. .										
Probable further expenditure as in entry A above.										
Total .. .. .										
<i>Deduct—</i> Suspense accounts recoverable .. .. .										
Ultimate anticipated expenditure on the work.										

Work commenced in

Present state of progress in general terms—

Divisional Accountant.

Date

Executive Engineer.

Date

**Form P.W.A. XXXIII.**

[See Local Ruling under Article 148 in Chapter III.]

**DETAILED COMPLETION REPORT.**

Division—

Name of work—

Amount of work	..	..	Rs.
Expenditure	..	..	Rs.
Excess	..	..	Rs.
Percentage of excess	..	..	Rs.

Date of commencement—

Date of completion—

**Explanation of Excesses,**

P. W. A. XXXIII

FORMS

## Form P. W. A. XXXIII—cont.

Name of work—

Fund—

Departmental head—

Se vice, main and sub heads—

Reference to last schedule docket submitted—

Authority—

Sub-heads of estimate.	As estimated.			As executed.			Difference.*			Reference to paragraphs overleaf explaining excesses.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
	RS.	P.	RS.	RS.	P.	RS.	RS.	P.	RS.	
Total carried over.										

\* Excesses to be entered in red ink; savings in black ink.

FORMS

[P. W. A. XXXIII

Form P. W. A. XXXIII—*cont.*

Sub-heads of estimate.	As estimated.			As executed.			Difference.*			Reference to paragraphs overleaf explaining excesses
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
Brought over..		RS. P. RS.		RS. P. RS.		RS. P. RS.				
Total ..										

\* Excesses to be entered in red ink, savings in black ink.

*Dated**Executive Engineer,*

*N.B.*—In the case of original works and special repairs, if any considerable deviations have occurred, the Report, specification, drawings and details of measurements of the work actually done in the same form as the estimate should accompany the completion report—see the Tamil Nadu Public Works Department Code.



P.W.A. XXXIII]

FORMS

**Form P.W.A. XXXIII—cont.**  
**DETAILED COMPLETION REPORT.**

No. \_\_\_\_\_ Dated \_\_\_\_\_

Forwarded to the Accountant-General, Madras, for verification.

*Executive Engineer.*

No. \_\_\_\_\_ Dated \_\_\_\_\_

Transmitted to the Superintending Engineer, \_\_\_\_\_ Circle  
 duly verified. The excess requires the sanction of \_\_\_\_\_

*Accountant-General.*

No. \_\_\_\_\_ Dated \_\_\_\_\_

Forwarded to the Chief Engineer.

*Superintending Engineer,  
 Circle.*

No. \_\_\_\_\_ Dated \_\_\_\_\_

Returned to the Executive Engineer for final record.

\*

*Superintending Engineer,  
 Circle.*

\* Space for remarks such as passing excess, etc.

## Form P.W.A. XXXIV.

[See Local Ruling under Articles 148 in Chapter III.]

## COMPLETION STATEMENT OF WORKS AND REPAIRS.

Division \_\_\_\_\_ Month \_\_\_\_\_  
 No. \_\_\_\_\_ Dated \_\_\_\_\_

Forwarded to the Accountant-General, Madras, for verification.  
*Executive Engineer.*

No. \_\_\_\_\_ Dated \_\_\_\_\_

Transmitted to the Superintending Engineer, \_\_\_\_\_  
 Circle, duly verified.

The excesses require to the sanction of \_\_\_\_\_

*Accountant-General.*

No. \_\_\_\_\_ Dated \_\_\_\_\_

Forwarded to the Chief Engineer.

*Superintending Engineer,*  
*Circle.*

No. \_\_\_\_\_ Dated \_\_\_\_\_

Returned to the Executive Engineer for final record.

\*

*Superintending Engineer.*  
*Circle.*

\*Space of remarks such as passing excess, etc.

## Form P.W.A. XXXIV—cont.

Completion statement of works and repairs completed during the month of 196 , the outlay on which has not been recorded by sub-heads and the actual expenditure on which is in excess of the Sanctioned estimate by an amount greater than that which the Executive Engineer is empowered to pass.

Item number.	Name of estimate.	SANCTION.			Amount of estimate.	Expended.	Excess.*	Percentage of excess.*	Remarks.
		Authority.	Number.	Date.					
					Rs.	Rs.	Rs.		

Date

Executive Engineer.

\* In cases in which the completion statement is utilized instead of a revised estimate under the relevant rules in the Tamil Nadu Public Works Department Code, sufficient details must be given if the excess is more than 5 per cent.

## Form P. W. A. XXXV.

[See Local Ruling under Article 168 in Chapter III.]

## SCHEDULE OF WORKSHOP MANUFACTURE SUSPENSE.

## Notes.

## 1. Column (1)—

*Head II—Foundry.*—The cost of materials issued for castings and also cost of other miscellaneous items such as electric current, fire bricks, clay, oil, etc., noted in column (7) and labour, vide column (3), are the charge incurred. See also note 6 below.

*Head III—Forge ; and head IV—Machine shop.*—The cost of materials issued to forges and machines such as coal, oil, firewood and cost of electric currents, represents the charges incurred. The cost of outturn is arrived at by charging for the use of the machines in the forge and machine shops according to their class at fixed rates, i.e. (A) Rs. 5, (B) Rs. 3.50, (C) Rs. 2, (D) Rs. 1.50 (E) Rs. 3 and (F) Rs. 8, and the charges arrived at are credited to the respective shops in columns (10) and (11) by debit to the heads I (1) to I (6). The net amount outstanding at the end of the year, whether profit or loss, is adjusted by credit (or minus credit to State Revenues under the head "XXXIX. Civil Works".

*Head V—General charges.*—This column will comprise charges actually incurred and contingent on the execution of the jobs, which cannot be allocated are which it would be inconvenient to charge to any particular job, e.g.—

## (a) Petty supervision—

(i) Pay of the non-pensionable establishment comprising the foreman and his clerk, tools keeper, small job chaser, time-keeper, gang writers and despatcher.

(ii) Wages of paid apprentices for the first two years of their course.

(iii) Wages for the holidays with wages.

(b) Compensation paid to workmen for injuries sustained by them paid under the Workmen's Compensation Act.

(c) Gratuity paid to workmen.

(d) Bonus at 75 per cent of the special Provident Fund subscribed by the non-pensionable establishment, foreman establishment, etc.

## Form PWA XXXV—cont.

(e) Pay of workmen absent on volunteer duty.

(f) Cost of working engines, fuel, petty repairs to and cleaning the machines, sweeping the shops, etc.

*Head VI—Materials in hand.*—The cost of the materials purchased and those received in transfer and entered in columns (4) and (5) respectively: against this head and the total cost is shown as issue by the debit to heads I to V [vide column (7)] and credit to "materials in hand"

*Head VII—Percentage charges on account of establishment and tools and plant.*—Will exhibit, under column (3), credits afforded to establishment and tools and plant at the prescribed per cent on the value of work done for (other Government department, etc., during the month).

2. *Column (2)—Balance of unadjusted items brought forward.*—The figures will be obtained from column (15) of the last month's schedule.

3. *Column (3)—Labour.*—Will exhibit the charges incurred on account of the day of the non-pensionable establishment, monthly paid work establishment, pay labour paid on Nominal Muster Rolls and contract labour and incidental charges incurred on account of packing and conveyance—See also note I above.

*Column (4)—Materials purchased.*—Represents the cost of materials purchased as per omnibus transfer entry order less the value of materials received from stores during the month including adjustments of difference in value between the approximate value and actual value relating to previous purchases according to details in the purchases schedule, plus the cash payments noted in the scheduled docket for materials.

5. *Column (5)—Materials received in transfer.*—Represents cost of materials received in transfer according to the figures in the schedule docket for materials less the amount charged to purchases in column (4).

6. *Column (6)—Castings received from the foundry.*—The actual cost of the castings issued to works from the foundry will be entered in lumps as *minus* entry under head II, and will be distributed to the works concerned under the several sub-heads under head I. The net total of this column will always be *nil*.

7. *Column (7)—Materials issued to works—and refunds from one work to another.*—Represents the total cos. of materials purchased and those received in transfer [vide columns (4) and (5)] and issued to works by credit to head VI and debit to heads I to V. The net total of this column also will always be *nil*.

8. *Columns (9), (10) and (11)—Percentage for general charges: forge and machine shop.*—These columns provide for the percentage to be charged to each work to meet the charges against the heads V, III and IV. The net total of the columns will always be *nil*—See also note 1 above.

9. *Column (14)—Adjusted during the month.*—Represents completed works and works in progress, adjusted by debit to transfer, miscellaneous advances or deposits, and represents against head VII the recovery of the prescribed per cent on the amounts, as shown in column (5) against the several sub-heads of head I.

## SCHEDULE OF WORKSHOPS MANUFACTURE SUSPENSE.

P.W. WORKSHOP, MADRAS.

Schedule of Workshop Manufacture Suspense for the month of

19

Heads.  (1)	Balance of unadjusted items brought forward [column (15) of the schedule for the last month]. (2)	Labour. (3)	Charges for the month								Total [columns (8) to (11).] (12)	Grand total [(2)+(12)]. (13)	Out-turn.		
			Materials.					Total Labour and materials. (8)	Percentage for General charges. (9)	Forge. (10)			Machine shop. (11)	Adjusted during the month (14)	Unadjusted. (15)
			Purchase. (4)	Received in transfer. (5)	Castings received from foundry. (6)	Issues to works and refunds from one work to another. (7)									
I. Works for—															
(1) P.W.D. (State Civil Works)															
(2) P.W.D. (other than State)															
(3) Other Departments															
(4) Defence Works Departments and State Railways.															
(5) Private parties															
(6) Quasi-public bodies															
II. Foundry															
III. Forge															
IV. Machine Shop															
V. General charges															
VI. Materials in hand															
VII. Percentage charges on account of Establishment and Tools and Plant															
Total															

Add—Arrears of previous months

Total

Deduct—Arrears remaining unpaid at end of month as in details overleaf

Balance—Net debit to Workshops Manufacture Suspense as shown in the Abstract of Schedule

MADRAS,

Dated 19

Accountant,

P.W. Workshops.

---

**Form P.W.A. XXXV—cont.**  
**DETAILS OF ARREARS.**

-----  
**Labour.**

**Materials.**

**DETAILS OF CENTAGES.**

---



## Form P.W.A. XXXVI.

[See Local Ruling I under Article 205 in Chapter IV].

## LIST OF MONTHLY SUBDIVISIONAL ACCOUNTS.

*Division.*                      *Month.*                      19                      *Sub-division.*

*Form No.	Name of document.	Number of document.	Remarks.
P.W.A. 5	Abstract of Stock Receipts, with .. ..	.. ..	
4	Extracts from Register of Stock Receipts .. ..	.. ..	
6	Abstract of Stock Issues, with .. ..	.. ..	
4	Extract from Register of Stock Issues .. ..	.. ..	
..	Received invoices and other vouchers .. ..	.. ..	
VI	Survey Reports .. ..	.. ..	
XXXVII	Detailed list of Works Abstracts A, with .. ..	.. ..	
10	Works Abstracts, A. For major works, etc. .. ..	.. ..	
..	Detailed statement of materials .. ..	.. ..	
15	Out-turn statement of manufacture .. ..	.. ..	
7	Transfer Entry Orders .. ..	.. ..	
XXXVII	Detailed list of Works Abstracts B, with .. ..	.. ..	
11	Works Abstracts B. For minor works .. ..	.. ..	
7	Transfer Entry Orders .. ..	.. ..	
XXXVII	Detailed list of "Petty works, Requisitions and Accounts," with .. ..	.. ..	
C.F. 145	Petty Works, Requisitions and Accounts .. ..	.. ..	
P.W.A. 7	Transfer Entry Orders .. ..	.. ..	
7	Other Transfer Entry Orders .. ..	.. ..	
I	Account of Receipts of Tools and Plant .. ..	.. ..	
II	Account of Issues of Tools and Plant, with .. ..	.. ..	
..	Received invoices and other acknowledgement in support of above .. ..	.. ..	
VI	Survey Reports relating to above .. ..	.. ..	

\*Strike out the form number of any document not forwarded submission being unnecessary.

If any document due is not ready, a suitable note of explanation for delay and the probable date of submission should be recorded against it in the column for Remarks.

Forwarded to Divisional Officer.

Dated

19 .

Sub-Divisional Officer.

## Form P.W.A. XXXVII.

[See Local Ruling I under Article 205 in Chapter IV]

DETAILED LIST OF WORKS ABSTRACTS A—FOR MAJOR WORKS  
B—FOR MINOR WORKS  
 PETTY WORKS REQUISITIONS AND ACCOUNTS

Division . . . . . Month . . . . . 19 . . . . . Sub-division.

Serial number.	Full name of work as given in the estimate.	Accompanied by		
		Materials-at-site account (Form P.W.A. XXV).	Out-turn statement of manufacture (Form P.W.A. 15).	Transfer entry orders (Form P.W.A. 7).

*Sub-divisional Officer.*

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FORMS

P. W. A. XXXVIII

**Form P. W. A.**  
[See Local Ruling under  
**REGISTER OF SANCTIONS**

Name of the work or Account \_\_\_\_\_

Reference to sanction with period for which the sanction has been accorded.	Sanctioned scale (a)	Amounts Paid				
		(b)				
		Month.	April.	May.	June.	July.
Name of appointment.	Rate.					
	No.					
	Amount per mensem.					
	Reference to voucher.					
	Amount.	RS. P.	RS. P.	RS. P.	RS. P.	
	Reference to voucher.					
	Amount.					
	Reference to voucher.					
	Amount.					
	Reference to voucher.					
	Amount.					

(a) Each entry of sanction should be initialled and dated by the Divisional Accountant.  
(b) Name of the month for which wages have been earned.

Entries should be made briefly, e.g., Voucher 24 for July will be entered as 24/7.

Amount paid should be entered in black ink, and unpaid amounts or fines in red ink, the entries for fines being black ink, if being seen they do not exceed the amounts available entered in red ink claims for arrears circumstances not included under which they were omitted.

One or more pages should be set apart for each work or account.

P.W.A. XXXVIII]

FORMS

**XXXVIII.**Article 208 in Chapter IV.]  
**TO FIXED CHARGES.**

for each month.

August.	September.	October.	November.	December.	January.	February.	March.
Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.	Reference to voucher.
Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.
RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.

distinguish by the letter F. Subsequent Payments of unpaid amounts should be entered under neat in black in the original claims for the month concerned should ordinarily not be admitted without in full explanation of the

**Form P W.A. XXXIX.**

(See Local Rubing under Article 208 in Chapter IV.)

**REGISTER OF MISCELLANEOUS SANCTIONS.**

Item number.	Number, & date and authority.	Substance of order.	Amount of sanction.	Dated initials of Divisional Accountant.	Note of expenditure incurred against each sanction from time to time.			Dated initials of Divisional Accountant.	Remarks.
					Number of voucher.	Month.	Amount.		
1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			RS. P.				Rs. P.		

## Form P.W A. XL

[See Local Ruling under Article 230 in Chapter IV.]

STATEMENT SHOWING THE EXPENDITURE INCURRED BY THE  
PUBLIC WORKS DEPARTMENT TO THE END OF-----

19 , FROM FUNDS SUPPLIED BY THE-----

Item number. (1)	Division, name of work, etc. (2)	Amount of estimate. (3)	Amount deposited. (4)		Expenditure to end of 19 . (5)		Balance. (6)		Remarks. (7)
		RS.	RS.	P.	RS.	P.	RS.	P.	

No.

Forwarded to the-----

Through the Accountant-General, Madras.

*Executive Engineer,*

MADRAS,

19

*Division*

**Form P.W.A. XI-I.**

[See Local Ruling under Article 239 in Chapter IV.]

**SCHEDULE OF RENTS OF BOATS FOR THE MONTH OF**

19

*Circle.*

*Division*

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(9)	(10)			(11)			(12)			(16)	(17)	(18)			(21)
						From.	To.		Balance due for previous month.	For this month.	Total.	To end of last month.	In this month.	To end of month.	Period.	Amount.	To end of last month.			In this month.	To end of month.	Remarks showing authority for rate of rent when fixed for the first time,	
		Year.	Amount.	Name of officer using boat.	Monthly rate of rent.			Number of days.															

Dated

19

Accountant.

Executive Engineer,  
Division.



P.W.A. XLI-A]

FORMS

## New Form P.W.A. XLI-A

[See Local Ruling under Article 239 in Chapter IV.]

Certificate regarding correction to the register of rents of buildings  
and revising rents Month 19 .

(to accompany the accounts for the Month of 19 .)

Serial number. (1)	Register Number of building and land. (2)	Particulars of property. (3)		By whom occupied. (4)		Rent as assessed and month. (5)		Action taking and called for from MFC Form I. (6)	
		RS.	P.	RS.	P.	RS.	P.	RS.	P.

Certified that with the exception noted above all MFC. Form I pertaining to the 3rd proceeding month in respect of building borne on the register of rents of building of this division in Form P.W.A. XLI-A have been received and on this basis the register of rents of buildings and lands has been checked and corrected where necessary and rent revised.

Divisional Accountant.

Executive Engineer, P.W.D. Division.

(Memo. 129244/Codes/65/3, dated 4th March 1966.)

## Form P.W.A. XLII

[See Local Ruling under Article 239 in Chapter IV.]

## ACCOUNT OF INTEREST-BEARING SECURITIES.

Division -----

For the year ending 31st March 19

(1) Item number in the Register of Securities.*	(2) Name of depositor (with name of work in the case of contractors).	(3) Balance as per last account.	(4) Fresh deposits of the year.	(5) Total.	(6) Deduct securities returned or re-transferred to the depositors.	(7) Balance at the close of the year.	(8) Reference to acknowledgment for amounts in column (6) which should be attached.	(9) Remarks.
		RS.	RS.	RS.	RS.	RS.		

\* Items should be grouped separately or each of the classes of securities enumerated in Article 279 in Chapter XII of the Tamil Nadu Financial Code.

Divisional Accountant.

Certified that, with the exception noted below, all the securities shown in column (7) of this account, or their acknowledgments by the authorized custodians, are in my possession.

Exceptions (with reasons).

Divisional Officer.



## Form P.W.A. XLIV.

[See Miscellaneous Local Ruling 4 at the end of Chapter IV.]

## MEMO OF THE REVIEW OF FOR THE YEAR

Month of account.	Dated initials of		Remarks.
	Divisional Accountant.	Divisional Officer	
April 19 .. .. .			
May .. .. .			
June .. .. .			
July .. .. .			
August .. .. .			
September .. .. .			
October .. .. .			
November .. .. .			
December.. .. .			
January 19 .. .. .			
February .. .. .			
March .. .. .			
Supplementary Accounts .. .. .			

**Form F.A. 1.**

[See Chapter VI, Article 256.]

**CASH BOOK.**

*N.B.*—The Cash Book should be bound and its pages machine-numbered before issue.

*Notes to be printed on the fly-leaf.*

(1) The Cash Book contains a single money column on the receipt side and two money columns on the payment side. The money column on the receipt (or debtor) side shows cash in hand and all cash actually received either from the public or by the realization of cheques drawn in the District Forest Officer's favour.

The first money column on the payment side shows all actual cash payments and the second all cheques drawn against the drawing account.

(2) As far as possible, no lines should be left blank, but if any space on a page of the Cash Book has to be left blank owing to the whole of the other page of the same folio being completely written up, a diagonal line should be drawn to cancel the blank space, so that it may not be possible to make any subsequent entries therein. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make any entries between two ruled lines or to make any additions to, or interpolations between entries already made, such additions should invariably be attested by the dated initials of the disbursing officer.

(3) Every entry must be concise. The date, the number of voucher, if any, the name of the work, and such a brief narrative as will unmistakably indicate the nature of the transaction must be entered against each item. The amount chargeable or creditable to each separate work, head of account, or contractor or other person should be entered separately. No receipt or payment other than of 'cash', as defined in Article 9 or "book transfers" permissible under Article 260 should be entered in the Cash Book—See also Local Ruling 2 under Article 258.

(4) Transactions must be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If, however, owing to the absence of the disbursing officer on tour a cheque issued by him, whilst in camp, is entered in the Cash Book maintained at his headquarters on a subsequent date, the actual date of issue of the cheque should be noted in the Cash Book as the denominator of a fraction the numerator of which will be the date on which the transaction is incorporated in the book.

(5) All entries of advances recoverable on either side of the Cash Book must be made in red ink.

Form F.A. 1—cont.

[See Chapter VI, Article 256.]

CASH BOOK.

District, Cash Book for the month of 19 .

Dr.

Receipt side

Payment side.

Cr.

(1)	(2)	(3)	(4)	Receipts.		(7)	No. of		(10)	Payments.			(14)	
				Amount (cash).	Head of service.		Date of payment.	Item.		Voucher.	Particulars (to whom paid, etc.)	Bank or Treasury.		
												Cash.		No. of cheque (with No. of cheque book).
(5)	(6)	(8)	(9)	(11)	(12)	(13)								
										Rs. P.		Rs. P.		

Dated

19 .

District Forest Officer,

District

FORMS

F. A.

**Form F. A. 2.**  
[See Chapter VI, Article 267.]

**REGISTER OF CHEQUES DRAWN DURING**

19

**DISTRICT**

No. of cheque (with No. of cheque book).	Date.	On what Treasury.	Amount.	(For use in the office of the Accountant-General.) Date of encashment at Treasury.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		
		Total ..			

**NOTE.**—The entries in this form are to be verified by the District Treasury Officer, who will sign the statement below and return it to the District Forest Officer without delay for transmission to the Accountant-General.

Dated

19

District Forest Officer,

District.

RS. P.

Total according to District Forest Officer's statement .. .. .  
 Deduct cheque No. . . . . on Treasury not cashed during the month .. .. .  
 Add uncashed cheques of previous months cashed during the month .. .. .

Treasury total ..

Treasury Officer.

**Form P. A. 3.**  
 (See Chapter VI, Article 270.)  
**REGISTER OF WORKS.**

Range.

Head of Service

Conservator's  
District Forest Officer's

Sanction Order No.

, Dated

19

Particulars of work

Details of work sanctioned.

Brief details of work done.	Details of expenditure.										Total amount sanctioned Rs.	Total expenditure.	Remarks.	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.				
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.			

I certify that the above work was commenced on the \_\_\_\_\_ and that I inspected it personally on the \_\_\_\_\_ and find that the work has been carried out in accordance with the estimates with the exception noted on the reverse, in a substantial and satisfactory manner as regards both materials and workmanship, and that excluding trifling deviations and those explained on the reverse, it corresponds, in all respects, with the sanctioned plan and estimate.

The completion report was sent to the Conservator with letter No. \_\_\_\_\_ dated \_\_\_\_\_

Dated 19

District Forest Officer.



## Form F.A. 4.

[See Chapter VI, Article 272.]

## CONTRACTORS' AND DISBURSERS' LEDGER.

Account No.

*Disburser, Contractor in account with**Forest District.*

Dr.

Cr.

Date.	Cash Book Cr. item No.	Particulars of advances made	Amount.	Date.	Cash Book Dr. item No.	Particulars of advances recovered.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(Signed)

*District Forest Officer,**District.*

NOTE.— When a new ledger is opened, a fresh series of numbers should be commenced and new numbers should be given to the old accounts brought forward.

Whenever an account is carried from one ledger to another, or from one part to another part (not being the next page) of the same ledger, back and forward references should be entered, e.g.,

“Carried forward to page 92” and

“Brought forward from page 71.”

## Form F. A. 1.

[See Local Ruling under Article 256 in chapter VI.]

## CASH BOOK OF SUBORDINATE OFFICERS.

**N.B.**—The Cash Book should be bound and its pages machine-numbered before issue. It should have duplicate pages to enable taking of a carbon copy, the duplicate page bearing the same page number as the original and having a perforated edge to facilitate tearing out.

*Notes to be printed on the fly-leaf.*

1. The Cash Book contains two columns (5) and (6) for receipts and two columns (7) and (8) for payments. Column (5) will be utilized for showing cash collections and column (6) will show, in the case of the Range Officer, all amounts drawn by him from the treasury on cheques issued by the District Forest Officer and all recoveries made on bills by sale payment, and in the case of a Forester, all case advances made to him by the Range Officer. Column (7) is intended for entering all payments of departmental receipts into the treasury and column (8) for other cash payments made out of the advances from the District Forest Officer and Range Officer, as the case may be. All entries in the Cash Book should be made in copying pencil.

2. The Cash Book should ordinarily be kept in English but under the orders of the District Forest Officer the entries may be made in the Indian language of the district. The Range Officer or other subordinate who keeps accounts should maintain his Cash Book in his own hand.

3. As far as possible, no lines should be left blank. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make any entries between two ruled lines or to make any additions to, or interpolations between, entries already made, such additions should invariably be attested by the dated initials of the disbursing officer.

4. Every entry must be concise. The date, the number of voucher, if any, the name of the work and such a brief narrative as will unambiguously indicate the nature of the transaction must be entered against each item. The amount chargeable or creditable to each separate work head of account, or contractor or other person should be entered separately. No receipt or payment other than of 'cash', as defined in Article 9 or "bank transfers" permissible under Article 200 should be entered in the Cash Book—see also Local Ruling 2 under Article 258.

5. Transactions must be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence.

6. The provisions of Article 257 (and Local Rulings 1 to 3 under) it should be observed carefully.

7. The following illustration explains the entries to be made in a Range Cash Book, when revenue received is expended locally :—

Date.	Item number.	Voucher number.	Particulars of receipts or payments.	Receipts.		Payments.		Head of account.
				Cash.	Bank or treasury.	Cash.	Bank or treasury.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				RS.	RS.	RS.	RS.	..
1	..	..	Opening balance ..	..	100	..	..	..
2	1	..	To revenue realised ..	250	..	..	..	..
3	2	1	Paid for felling and carting fuel ..	..	..	..	270	..
4	3	..	To revenue realised ..	400	..	..	..	..
4	4	2	Paid for establishment ..	..	..	..	410	..
7	5	..	To revenue realised ..	150	..	..	..	..
7	6	3	Paid on road work ..	..	..	..	170	..
9	7	..	To cheque from the District Forest Officer for expenses ..	..	1,000	..	..	..
10	8	4	Remittance of revenue ..	..	..	800	..	..
11	9	5	Paid for patrols ..	..	..	..	75	..
12	10	..	To revenue realised ..	140	..	..	..	..
13	11	6	Remittance of revenue ..	..	..	140	..	..
			Total ..	940	1,100	940	925	..
			Cash balance ..	..	..	..	175	..
			Grand Total ..	940	1,100	940	1,100	..

It is evident that up to the 9th the Ranger was using revenue; the result is that he has much less *cash* in hand than he would have if he had not used revenue, and instead of sending Rs. 800 to the treasury and getting Rs. 1,000 cash from the treasury, he sends a cheque for Rs. 1,000 and gets only Rs. 200 *cash*. This diminishes a risk of theft on the road and the system should be encouraged.

**N.B.**—The abbreviated entries in column (4), are merely to explain the entries in other columns, and are not examples for Range Officers to follow.

## Form F. A. I—cont.

[See Local Ruling under Article 256 in Chapter VI.]

## CASH BOOK OF SUBORDINATE OFFICERS.

Cash Book for the month of

19 .

Range.

(1) Date.	(2) Item number.	(3) Voucher number.	(4) Particulars of receipts or payments.	Receipts.		Payments.		(9) Head of account
				Cash.	Bank or treasury.	Cash.	Bank or treasury.	
				(5)	(6)	(7)	(8)	
				RS. P.	RS. P.	RS. P.	RS. P.	

*Officer.**District.*

**Form F.A. II.**

{See Local Ruling 2 under Article 269 in Chapter VI.}

**FIRST AND FINAL BILL.****FOREST DEPARTMENT, MADRAS.**

District--

Range—

Voucher No. —

Month \_\_\_\_\_ 19 .

Head of Service—

Name of work (in the case of bills for  
work done).

FIRST AND FINAL BILL.

Nam of contractor or supplier and reference to agreement.		(1)	
Items of work or supplies (grouped under "Sub-heads" and "Sub-works" of estimate).		(2)	
Reference to records measurements and date.	BOOK No.	(3)	
	PAGE NO.		
	DATE.		
Quantity.		(4)	
Rate.		(5)	
Unit.		(6)	
Amount chargeable to work.*		(7)	
Deduct advances.	Voucher number and date.	(8)	
	Amount.	(9)	
Net amount payable to the contractor or supplier.	In figures.	(10)	
	In words.	(11)	
Payee's acknowledgment (with date).		(12)	
Dated signature of witness.†		(13)	
Dated certificate of disbursements.	Mode of payment—Cash or Cheque (No. and date).	(14)	
	‡ Paid by me.	(15)	

Total.

Date

P. Y. Rs. (

in cash and Rs. (

(Signature) } Officer preparing the bill.  
 (Rank)  
 (Signature) }  
 (Rank) } by cheque.  
 (Signature) }  
 (Rank) } Officer authorizing payment.

\* In the case of works the accounts of which are kept by sub-heads, the amounts relating to all items of work falling under the same "sub-head" should be totalled in red ink.  
 † Payment should be attested by some known persons when the payee's acknowledgment is given by mark, seal or thumb-impression.  
 ‡ The person actually making the payment should initial (and date) in this column against each payment.  
 †† This signature is necessary only when the officer authorizing payment is not the officer who prepares the bill.

**Form F.A. III.**

[See Local Ruling 2 under Article 269 in Chapter VI.]

**RUNNING ACCOUNT BILL.****FOREST DEPARTMENT, MADRAS.**

District -

Range—

Voucher No. -

Month 19 .

Head of Service—

No. of the bill—

Name of the work -

Name of the Contractor—

Number and date of last bill granted  
for this work. See Contractor's  
Ledger for 19 .

Reference to agreement -

**Form F.A. III—cont.**  
**RUNNING ACCOUNT BILL.**

Untt.	Quantity executed (or supplied) since last bill.	Quantity executed (or supplied) up to date as shown in the measure- ment book.	Items.	Rate.	Amount.		Remarks*
					Up to date.	Since last bill.	
				Rs. P.	Rs. P.	Rs. P.	
							<i>In words.</i>
			Total value of work done or supplies made to date.				
			<i>Deduct</i> —Value of work or supplies shown on last bill.				
			Net value of work or supplies since last bill.				<i>In words.</i>

The measurements were made by \_\_\_\_\_ on \_\_\_\_\_, and are recorded at  
page \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_.

Dated the	19 .	Officer preparing the bill.	} (Signature) (Rank)
Dated the	19 .	Signature of Contractor.	
Dated the	19 .	Officer making the payment.	} (Signature) (Rank)

\*In the case of supplies, the name of the Officer or subordinate who took over the supplies should be noted in this column, unless the certificate is drawn up by him.

† The disburser will simply initial the remark applicable to the case when the bill is to be paid in full. If the bill is paid in part only, the amount to be paid must be expressed in the pay order in words and figures.

The second signature is only necessary when the officer who prepares the bill is not the officer who keeps the payment. In such a case, the two signatures are essential.



F.A. III]

FORMS

**Form F.A. III—Cont.**  
**RUNNING ACCOUNT BILL.**

<i>Memorandum of payments made</i>		RS.	P.	RS.	P.
Total value of work done .. .. .					
Amount of previous payments from last bill No. of					
19 .. .. .	19 , forwarded with accounts for				
Payments now made .. {	By cash .. .. .				
	By cheque No. .. .. .				
	By value of stores supplied.				
	Balance due ..				

Received Rupees \*  
as detailed above, on account of this work.

Dated the  
Rupees †

19 }  
}

Stamp.

*Contractors.*

Paid by  $\frac{\text{cash}}{\text{cheque}}$

$\frac{\text{Paid by me.}}{\text{Paid in my presence.}}$

Signature.

Witness {

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Remarks by the District Forest Officer--

\_\_\_\_\_  
*District Forest Officer.*

\* In words.

† In figures.

**Form F.A. IV.**

[See Local Ruling 2 under Article 269 in Chapter VI.]

**HAND RECEIPT.**

FOREST DEPARTMENT, MADRAS.

District—

Range—

Voucher No.—

Month—

Head of Service—

## Form F.A. IV. Contd.

## HAND RECEIPT

- (1) Pay by Cash\*
- (2) Pay by Cheque\*
- (3) Paid by met†

Received from \_\_\_\_\_  
 the sum of Rs. (            )

Name of work ‡ or purpose for which payment is made

Dated            19        .

§ Witness

Signature of Payee.

---

\* The officer authorizing payment should initial and date pay order (1) or (2) as may be applicable to the case.

† The person actually making the payment should initial and date payment certificate (3)

‡ In the case of works the accounts of which are kept by sub-heads, the amount chargeable to each sub-head should be specified by the disbursing officer.

§ Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

## Form F.A. V-

(See Local Rulings 8 and 9 under Article 269 to chapter Vi)

## ACCOUNTS OF MATERIALS-AT-SITE

Forest Department, Madras.

District --

Range --

Name of work---

Month---

F.A. V.1

FORMS

Form F.A. V—cont.

ACCOUNTS OF RECEIPTS, ISSUES AND BALANCES OF  
MATERIALS-AT-SITE FOR S. O. No.  
DATED 19 .

Nature of receipt or disposal.	Description of materials.			
	Receipt.	Issues.	Balances.	Reference to measurement book or other record.
(1)	(2)	(3)	(4)	(5)



## Form F. A. VII.

[See Local Ruling 1 under Articles 282-297 in Chapter VII.]

CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS OF THE  
FOREST DIVISION.

For the month of

19 .

(RECEIPTS.)

Heads of Account.  (1)	Figures under detailed heads and total of minor head. (2)		Total of major head. (3)		Figures passed by Accountant-General. (4)	
	RS.	P.	RS.	P.	RS.	P.
LI, FOREST—						
(a) Timber and other produce removed from the Forests by Government Agency—						
Sandalwood .. .. .						
Other produce—						
Timber .. .. .						
Firewood and charcoal .. .. .						
Bamboos .. .. .						
Other minor produce .. .. .						
Total, Other produce ..						
Total (a)..						
(b) Timber and other produce removed from the Forests by Consumers or Purchasers—						
Timber .. .. .						
Firewood and charcoal .. .. .						
Bamboos .. .. .						
Grazing and fodder grass .. .. .						
Other minor produce .. .. .						
Total (b)..						
(c) Drift and waif wood and confiscated forest produce .. .. .						
Total (c)..						
(e) Miscellaneous—						
Fines and forfeitures .. .. .						
Rents of buildings .. .. .						
Contribution towards the leave salary of officers sent to foreign service .. .. .						
Other sources .. .. .						
Total (e)..						

## Form F.A. VII—cont.

## [RECEIPTS.]

Heads of Account.  (1)	Figures under detailed heads and total of minor head. (2)		Total of major head. (3)		Figures passed by the Accountant-General. (4)	
	RS.	P.	RS.	P.	RS.	P.
(f) <i>Deduct</i> —Refunds—						
Refunds by Forest officers .. .. .						
Grand total, Forest Receipts ..						
<b>UNFUNDED DEBT—</b>						
<b>STATE PROVIDENT FUNDS (Account No. 5)—</b>						
<b>General Provident Fund—</b>						
Rupee Branch .. .. .						
Sterling Branch .. .. .						
<b>Contributory Provident Fund, Madras—</b>						
Rupee Branch .. .. .						
Sterling Branch .. .. .						
Total ..						
<b>CIVIL DEPOSITS—</b>						
Revenue deposits .. .. .						
Other deposits .. .. .						
Deposits for work done for Public bodies or individuals .. .. .						
<b>ADVANCES REPAYABLE—</b>						
<b>Civil Advances—Objection Book Advances—</b>						
Gazetted officers .. .. .						
Forest officers .. .. .						
<b>Special Advances—</b>						
Advances to Chenchu shops .. .. .						
Advances to Chenchu schools .. .. .						
<b>Forest Advances—</b>						
<b>SUSPENSE ACCOUNTS—</b>						
Receipts in cash .. .. .						
Payments adjusted .. .. .						
* <b>Departmental Adjusting Accounts—</b>						
No. 2. Land Revenue .. .. .						
No. 9. Interest .. .. .						
No. 12. Jails, etc. .. .. .						
Carried over ..						

\* Full particulars as to the number and name of the department with details of receipts or charges as the case may be should be furnished under 'Departmental Adjusting Accounts



## Form F. A. VII—cont.

[RECEIPTS.]

Heads of Account.  (1)	Figures under detailed heads and total of minor heads. (2)		Total of major head. (3)		Figures passed by the Accountant-General. (4)	
	RS.	P.	RS.	P.	RS.	P.
Brought forward. .						
<b>LOANS AND ADVANCES BY THE STATE GOVERNMENTS—</b>						
Loans to Municipalities, Port Funds, etc—						
Miscellaneous Loan .. .. .						
Advances to Chenchus .. .. .						
Advances to Kurumbars .. .. .						
<b>LOANS TO GOVERNMENTS SERVANTS—</b>						
House Building Advances .. .. .						
Total ..						
<b>LOANS TO GOVERNMENT SERVANTS—cont.</b>						
Advances for the purchase of motor cars—						
Gazetted officers .. .. .						
Advances for the purchase of other conveyances—						
Gazetted officers .. .. .						
Other officers .. .. .						
Passage advances .. .. .						
Other advances .. .. .						
Total ..						
<b>CASH REMITTANCES, ETC.—</b>						
Forest Remittances—						
II. Cheques (a) .. .. .						
III. Other Remittances (b)						
Transfers Divisional (b) .. .. .						
Public Works Remittances—						
III. Other Remittances—						
Receipts on account of Public Works Department						
Civil charges adjusted—Forest items .. .. .						
Carried over ..						

NOTE.— (a) Treasury war detailed should be furnished.  
 (b) Full details of transactions should be furnished.

## Form F. A. VII—cont.

## [RECEIPTS]

Heads of Account.  (1)	Figures under detailed heads and total of minor head.		Total of major head.		Figures passed by the Accountant-General.	
	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	P.	RS.	P.	RS.	P.
Brought forward..						
Miscellaneous Remittances— Remittances of earnest money and Criminal Courts deposits .. .. .						
Total ..						
<b>ADJUSTING ACCOUNTS BETWEEN CENTRAL AND STATE GOVERNMENTS (c)—</b>						
Deductions on account of Income-Tax— Coorg Suspense— Receipts on account of Coorg ..						
Exchange account between Madras and West Bengal—Item adjustable by West Bengal General Family Pension Fund ..						
Exchange account between Civil and Civil— Account between Central Revenues and Madras.						
III. Items adjustable by Central Revenues— Superior Services Family Pension Fund.						
Exchange account between Civil and Postal Telegraphs— Postal Life Insurance .. .. . Other items (e) .. .. .						
<b>TOTAL—ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS.</b>						
Total (Non-Railways) ..						

(c) The original transactions relating to the Central Government or Coorg that arise in the division should be accounted for under the head "Adjusting Account between Central and State Government" against the appropriate detailed head provided thereunder.

F.A. VII]

## Form F.A. VII—cont.

[RECEIPTS]

Heads of Account. (1)	Figures under detailed heads and total of minor head. (2)		Total of major head. (3)		Figures passed by the Accountant-General. (4)	
	Rs.	P.	Rs.	P.	Rs.	P.
Adjusting account with Railways—						
Southern, Eastern, etc. .. .. .						
Inter-State Suspense Account (d)—						
Bombay .. .. .						
West Bengal .. .. .						
Punjab .. .. .						
Utter Pradesh, etc. .. .. .						
Total ..						
Opening balance ..						
Grand total, Forest Accounts ..						

(d) The original transactions relating to another State other than Coorg, arising in the division should also be accounted for under the head "Inter-State Suspense Account". The names of the States concerned should also be indicated.

(e) Full details should be furnished.













F.A. VII]

FORMS

## Form F.A. VII

## DISBURSEMENTS.

Number of Vouchers.	Heads of Account	Figures under detailed account heads.		Total of minor head.		Total of major head.		Figures passed by the Accountant-General.	
		(1)	(2)	(3)	(4)	(5)	(6)	RS.	P.
	Brought forward ..	RS.	P.	RS.	P.	RS.	P.	RS.	P.
	SUSPENSE ACCOUNTS— Suspense Account—								
	Payments in cash .. .. .								
	Receipts adjusted .. .. .								
	Departmental Adjusting Accounts (f)—No. 12 Jails— etc.								
	LOANS TO ADVANCES BY THE STATE GOVERNMENTS—								
	LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—								
	Miscellaneous Loans and Advances—								
	Advances to Chenchus .. .. .								
	Advances to Kurumbar.. .. .								
	LOANS TO GOVERNMENT SERVANTS—								
	House Building Advances .. .. .								
	Advances for the purchase of motor cars—Gazetted officers ..								
	Advance for the purchase of other conveyances—								
	Gazetted officers .. .. .								
	Other officers .. .. .								
	Passage advances .. .. .								
	Other advances .. .. .								
	Total ..								

NOTE. (f)—Full particulars as to the number and name of the department, with detailed receipts or charges, as the case may be, should be furnished under "Departmental Adjusting Accounts."

## Form F.A. VII—cont.

## [DISBURSEMENTS.]

Number of vouchers. (1)	Heads of Account. (2)	Figures under detailed account heads. (3)		Total of minor head. (4)		Total of major head. (5)		Figures passed by the Accountant- General. (6)	
		RS.	P.	RS.	P.	RS.	P.	RS.	P.
	Brought forward ..								
	CASH REMITTANCES, ETC.— Forest Remittances—								
	I. Remittances into Treasuries (a).								
	III. Other Remittances (b).								
	Transfers Divisional (b).								
	Public Works Remittances—								
	III. Other Remittances								
	Payments on account of P.W.D.								
	Civil receipts adjusted—								
	Forest items .. ..								
	Miscellaneous Remittances—								
	Remittances of earnest money and criminal courts deposits.								
	Total ..								
	ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS (c)—								
	Accounts with Governments of other countries—								
	Coorg suspense—								
	Payments on account of Coorg ..								
	Account between Civil and Civil—								
	Account between Central Revenues and Madras .. ..								
	Advances Recoverable .. ..								
	Miscellaneous .. ..								

NOTE—(a) Treasury-war details should be furnished.

(b) Full details of the transactions should be furnished.

(c) The original transactions relating to the Central Government or Coorg that arise in the division should be accounted for under the head "Adjusting Account between Central and State Governments" against the appropriate detailed heads provided thereunder.

## Form F.A. VII—cont.

[DISBURSEMENTS.]

Number of vouchers. (1)	Heads of Account. (2)	Figures under detailed account heads. (3)		Total of minor head (4)		Total of major head. (5)		Figures passed by the Accountant-General. (6)	
		RS.	P.	RS.	P.	RS.	P.	RS.	P.
	Brought forward ..								
	Exchange Account between Civil and Defence Forces including Navy .. .. .								
	Account between Madras and Controller, Military Accounts, Poona .. .. .								
	Other items (e) .. .. .								
	<b>TOTAL—ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS</b> .. .. .								
	Adjusting account with Railways—Southern Railway, etc. .. .. .								
	<b>Total</b> ..								
	<b>Inter-State Suspense Account (d)—</b>								
	Bombay .. .. .								
	West Bengal .. .. .								
	Punjab .. .. .								
	Uttar Pradesh, etc. .. .. .								
	<b>Total</b> ..								
	Closing balance ..								
	<b>Grand Total—Payments</b> ..								

(d) The original transactions relating to another State other than Coorg, arising in the division should alone be accounted for under the head "Inter-State Suspense Account." The names of the States concerned should also be indicated.

(e) Full details should be furnished.

*Signature of District Forest Officer.*

## Form F.A. VII—cont.

**APPENDIX I TO THE CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS**  
 Account particulars of the amounts debited and credited to "Adv nces recoverable" and "702  
 Forest Conservancy and Works—Suspense—Works Advances" in the Forest Accounts.  
 for the month of 19.

Month.	Authority	Particulars of advances.	Amount advanced during the current month.	Balance as in previous month's account particulars.		Total.	Amount adjusted during the current month.				Balance.		Remarks.	
							By recovery in cash.		By adjust- ment.					
(1)	(2)	(3)	(4)	(5)		(6)	(7)		(8)		(9)		(10)	
			Rs.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
		Total ..												

Note.—(1) In cases of adjustment by transfer to some other head, the head to which the amount was transferred should be given.

(2) Outstanding over six months old must be entered in red ink.

Form F. A. VII—cont.

APPENDIX II TO THE CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS  
 Account particulars of cash recoveries on account of overpayments, retrenchments, etc.,  
 during the month of 19 .

From whom received.	On what account.	Particulars as to the month and the heads to which the original payments were debited.			Amount recovered.		Balance still to be recovered (if any).		Remarks.
		Month.	Head of account.	In what amount included.	Rs.	P.	Rs.	P.	
(1)	(2)	(3)	(4)	(5)		(6)		(7)	(8)
				Rs.	P.	Rs.	P.	Rs.	P.

Note :—It should be distinctly stated whether the amounts were recovered in cash or deducted from bills, if the latter the number of bills should be given.









[See Local Ruling (1) under Articles 282-297 in Chapter VII.]

POSTING OR 'AVERSA' REGISTER FOR THE MONTH OF

19 .

FOREST DEPARTMENT, MADRAS

DIVISION.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RR P.

## Form F. A. XI.

[See Local Ruling under Article 268 in Chapter VI.]

## MUSTER ROLL.

## NOTES.

1. The nominal muster roll is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.
2. All persons engaged departmentally for the execution of works except those regularly sanctioned employees whose salaries are charged to the head "Establishment" and those who are members of the work charged establishment, are considered as day labourers and their wages should be drawn in muster rolls and charged to the estimates of the works on which they are employed.
3. One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result in the total unpaid wages are regarded as relating only to the largest work in the group.
4. Labourers may be paid more than once a month; but separate rolls must be prepared for each period of payment.
5. The daily attendance and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way as—
  - (i) to facilitate the correct calculation of the net wages of each person for the period of payment.
  - (ii) to render it difficult to tamper with or to make unauthorized additions to, or alterations in, entries once made, and
  - (iii) to admit of the correct classification of the cost of labour by works (and sub-heads of works where necessary) being made easily.
6. Payments on muster rolls should be made as expeditious as possible. Each payment should be made or witnessed by the officer of the highest standing available, who should certify to the payments individually or by groups, at the same time specifying, both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in Part II, the Register of Arrears, before the memorandum at the foot of the muster roll is completed by the officer who made the payment.
7. Unpaid items should be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in Part II in the same way as payments of current items.
8. Wages remaining unpaid for three months should be reported to the District Forest Officer.
9. Paid muster rolls should be recorded in the Divisional Forest office.

Division—  
Range—  
Service Head—

---

 MUSTER ROLL.
 

---

Cash Book  
Voucher No.  
dated the

Name of work—

Period—

F. A. XI]

FORMS

**Form F. A. XI—cont.**  
**PART I—NOMINAL ROLL.**

Memo No. 125713A/67-6, dated 1st April 1968.

Description of work done and quantity.	Number.	Names (grouped according to classes).	Father's name.	Dates 1 to 31.	Total.	Rate.	Amount.	Acquittance of payee.	Dated initials and remarks of paying officer made at the time of payment.
			Daily total ..						
			Initials of person making the daily attendances ..						
			Initials of inspecting officer ..			Total.			

Passed for Rs. (                      ) Rupees

Dated the

Signature.  
Rank.

	RS.	P.
Grand total of this muster roll .. .. .		
<i>Deduct—</i>		
Payment not made as per details transferred to register of arrears, Part II .. .. .		
Balance paid ..		
<i>Add—</i>		
Arrears of previous muster roll now paid off, as per details of register of arrears, Part II .. .. .		
Total amount paid (in words) Rupees .. .. .		

Dated the

Signature  
Rank.



This Index deals with the rules in the several chapters and does not cover the Appendices and Forms. It has been compiled solely for the purpose of reference and no expression used in it should be considered as in any way interpreting the rules.

NOTE.—(1) "L.R." means Local Ruling or Ruling under the Article quoted e.g. 100, L.R. 9 mean Local Ruling 9 under Article 100.

(2) "Mis." stands for "Miscellaneous."

(3) Where both the Article and the Local Ruling or Rulings under it have to be referred, only the Article number is given.

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