

## PREFACE

The Book of Forms is supplementary to the Central Public Works Account Code. The Code contains the accounting instructions and guidelines for the Divisional offices of the Central Public Works Department or other Department of Union of India functioning under Public Works System. This Book prescribes the format of forms in which the accounts of the Division are maintained.

2. While the Code was revised in the year 1993 consequent to departmentalization of the Account, the Book of Form was not revised. We have tried to revise the forms in keeping with the latest changes in the accounting procedures.

3. Susequent amendment to this Book will be issued by the Chief Controller of Accounts with the approval of Competent Authority.

4 The forms in the present Book are revised with the concurrence of the Comptroller and Auditor General of India.

5 Suggestions from the users of the Book are always welcome for bringing out improvement in the format of Forms prescribed in the Book keeping pace with the changing accounting instructions.

6 I must place on record the contribution and commitment of Sh. R.S.Srivastava, Consultant and Dr. Dilip Kumar,Dy.Controller of Accounts without whom this revision was not possible. Finally, I would like to place on record the excellent services provided by the staff and officers of this office in bringing out the present revised version of this book.

(U.S.Pant)  
Chief Controller of Accounts

New Delhi  
Dated

**C.P.W.A. 1.**

**CASH BOOK NO.....**

w.e.f. \_\_\_\_\_ to \_\_\_\_\_

Certified that this Cash Book contains \_\_\_\_\_ pages numbered from

1 to \_\_\_\_\_

**Executive Engineer**

\_\_\_\_\_ **Division**

**C.P.W.D.**

## CASH BOOK

(Central Public Works Accounts Code, Paragraph 6.5.1, 6.6.1 to 6.6.7)

1. The Cash Book contains two money columns headed (1) "Cash" and (2) "Bank" on the payment side to distinguish between payments made by cheques from those made out of the cash in chest. When, however, a cheque is drawn to replenish, the chest, its number and amount should be entered on the payment side in the "Bank" Columns Nos. 10 and 11, and the amount only on the receipt side as "Cash" from "Bank" in the single Cash column No. 4. The amount of a cancelled cheque should be shown by a special write-back entry as a *minus* figure on the payment side in the "Bank" column. A counter-reference should be given in the cash book, against the original to the second entry of the cheque. The issue of a new cheque in lieu of a time-expired or lost cheque should be entered on the date of issue in *red* ink in the cash book but not in the column for payment, a counter reference being given in either case against the original entry in the cash book.

2. Every entry must be concise. The date, the number of voucher and the name of the work, and such a brief narration as will indicate unmistakably the nature of transaction must be entered against each item. The amount debitible or creditable to each separate work, head of account or contractor or other person should be entered separately and the amounts to be posted by the divisional office into the Abstract Book or Schedules of account under each prescribed head of account should be distinctly brought out opposite the entries in columns 5 and 12 headed "Classification of Receipts" and "Classification of Charges". No receipt or payment other than of "cash" as defined in paragraph 6.1.1 of the Code, should be entered in the cash book. A deduction made at the time of payment, creditable to a work or head of account other than that to which the payment itself is debitible, should, however, be entered on the receipt side of the cash book.

3. The transaction relating to the realization of miscellaneous cash receipts by a subordinate and their **remittances** directly into bank is incorporated in the cash book by the next

superior officer having a cash book on receipt of the receipted challan of the bank from the subordinate, as prescribed in paragraph 6.3.4 of the C.P.W.A.

4. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for purpose of showing the full amount of grant as utilized or to keep the cash book open after the 31<sup>st</sup> of March and make disbursements in April entering them in the cash book as having been made in March.

5. Acknowledgements of payments should as far as possible, be taken at the time of payment and on one of the printed forms prescribed for the purpose. They should be numbered consecutively in a separate series for each month and the serial number of each voucher should be entered in the cash book as soon as the payment transaction is entered in it.

6. When an imprest is first given the fact should be noted in *red* ink in the cash book of the Disbursing officer giving it, in the column "To whom paid", but the amount should not be entered as an actual payment as it will still form a portion of the cash book balance of the Disbursing Officer making the advance. If, however, a cheque is drawn, its amount must be shown on both sides of the cash book, vide Note 1. Any subsequent increases or decreases in the amount should be noted, similarly the increases on the payment side and the decreases on the receipt side.

7. In posting transactions from imprest accounts the recouping Disbursing Officer should enter in his cash book only the total for each work or head of account as brought out in the abstract, which should be prepared in his own office, on the reverse of the imprest account.

8. All payments must be debited at once to the work or service on account of which they are made. Money advanced to a subordinate for disbursement to labourers, etc., at a distance should be noted in the cash book in red ink as a temporary advance, in the manner followed when regular imprests are first made; and when the subordinate returns the duly certified muster rolls, etc. with the unpaid wages, if any, the amounts actually paid should be debited to the works or services concerned, the amount unpaid being returned into the cash balance.

9. When an advance on transfer is made to a Government servant from the cash in the hands of the Disbursing Officer pending recoupment when the bill is encashed subsequently, the amount thus advanced should not be entered as a final transaction in the cash book but recorded as a temporary advance so that the amount may continue to form part of cash balance for which the Disbursing Officer is responsible.

10. The procedure for dealing with time-expired, cancelled and lost cheques is prescribed in paragraphs 6.2.10 to 6.2.13 of the code.

11. The cash balance at the end of the month should be detailed thus in a note at foot of the cash book : -

	Rs.
Cash in chest	700
Imprest with Mr.R.Johnson	1,000
Temporary Advance with Mr. Abdul Raheem	500
	<hr/>
Total cash balance as above	2,200
	<hr/>

(Rupees Two thousand two hundred only)

12. Cash books should have their pages machine-numbered. 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 written up completely 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.





**FORM 2**

**(P.W.A. 3)**

**IMPREST CASH ACCOUNT**

(Referred to in paragraphs 6.6.8 TO 6.6.12)

Imprest Cash Account Book No. \_\_\_\_\_  
w.e.f. \_\_\_\_\_ to \_\_\_\_\_  
Certified that this Imprest Cash Book contains \_\_\_\_\_ pages.

Executive Engineer  
Division  
C.P.W.D.



FORM 2  
(P.W.A 3)

**IMPREST CASH ACCOUNT**

*(Referred to in paragraphs 6.6.8 to 6.6.12)*

[ This form should be printed in two foils and bound in book form]

Notes to be printed on **the** Fly-leaf

1. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements therefrom in this form.
2. The round sum with which an Imprest cash account is opened should be entered at once in red ink in column 5, "Total". The date and manner of the remittance, and if recouped by cheque, the cheque and cheque book number should also be entered, column 3 being utilised for the latter purpose. The disbursements from this imprest should be entered daily as they are made clearly and in full detail; and from time to time as the imprest-holder finds it necessary, as also a few days before the due date for the monthly closing of the cash book of the disbursing officer, from whom the imprest is held, the account should be closed and balanced, the right-hand half page being cut off and sent to the disbursing officer, and the counterfoil retained by the imprest-holder. The account should be supported by a voucher in proper form, for each payment, numbered and attached to the account so as to correspond with the order of the entries in column 2, "Voucher No." The sums received, from time to time, in recoupment of the imprest should be entered in column 5 in red ink in the same way as the fixed amount with which the account was first opened.
3. The account should contain no entries of receipts other than the opening entry of the fixed imprest and the subsequent recoupments of expenditure nor any entries of expenditure other than those paid directly by the imprest-holder himself from the amount of his imprest.
4. Money received by imprest-holders on behalf of Government is not to be mixed up with their imprest cash, or brought into the imprest cash book, but should be disposed of in the manner prescribed in paragraph 6.3.4 of the Code.
5. To facilitate the abstracting of charges by the recouping disbursing officer the imprest-holder must invariably enter in column 3, along with other particulars of payment the name of the work, etc., to which each payment is debitable and also the name of the contractor or other person, if any, from whom the amount paid is recoverable. Column 6 is intended for the head of account to which each payment relates and should be left blank by the imprest-holder. The date and manner of recoupment and, if recouped by cheque, the cheque and cheque book number should be entered by the recouping disbursing officer on every imprest account disposed of by him, also a note of increase, reduction, or withdrawal **should be kept as and when this occurs**. When the account is incorporated in his own cash book, it should be numbered to correspond with the voucher number quoted in the cash book, so as to be readily traceable from it
6. Temporary advances should also be accounted for in this form, but the account of these advances should be quite distinct from those for permanent advances.

FORM 2

(P.W.A 3)

**IMPREST CASH ACCOUNT**

*(Referred to in paragraphs 6.6.8 to 6.6.12)*

Imprest Cash Book of .....

Month and Date	Voucher No.	Transaction	Amount of cash payment	Total	Head of Account
1	2	3	4	5	6
			Rs.	Rs.	

### ABSTRACT OF CHARGES

Names of works						
Period ..... to .....	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total						

N.B. This abstract will be printed at the back of each form and should be filled in by **(by** the Sub-divisional Officer when the imprest-holder receives funds from **him)** the Divisional Officer.

**FORM 2**

**(P.W.A. 3)**

**IMPREST CASH ACCOUNT**

(Referred to in paragraphs 6.6.8 TO 6.6.12)

Imprest Cash Account Book No. \_\_\_\_\_

w.e.f. \_\_\_\_\_ to \_\_\_\_\_

Certified that this Imprest Cash Book contains \_\_\_\_\_ pages.

Executive Engineer  
Division  
C.P.W.D.

FORM 3  
 RECEIPT FOR PAYMENTS TO GOVERNMENT  
 (Referred to in paragraphs 6.3.1 to 6.3.3 of CPWA Code)

**GAR - 6**

<b>Receipt</b>	<b>Receipt</b>
Counterfoil (Office Copy)	
No. 20.....	No. 20.....
Received from ..... with	Received from ..... with
Letter No..... dated .....	Letter No..... dated .....
the sum of Rupees .....	the sum of Rupees .....
<u>In Cash</u>	<u>In Cash</u>
by Cheque No	by Cheque No
by Bank Draft	by Bank Draft
on account of .....	on account of .....
.....in payment	.....in payment of
of .....	.....
Initials	Signature
Rs. ....	Rs. ....
Designation	Designation

FORM 3 A  
**CASH MEMO FOR GOODS SOLD BY GOVERNMENT**  
*(Referred to in paragraph 6.3.1)*

**Form C.P.W.A. 3-A**

**Form C.P.W.A. 3-A**

<p style="text-align: center;">Government of India</p> <p>.....Department</p> <p style="text-align: center;"><b>CASH MEMO</b></p> <p>.....Division <span style="float: right;">Date.....</span></p> <p>.....Sub.Division</p> <p>Book No. ....</p> <p style="text-align: right;">Receipt No.....</p> <p>Name and Address of Customer .....</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 25%;">Particulars</th> <th style="width: 25%;">Quantity</th> <th style="width: 25%;">Unit</th> <th style="width: 25%;">Rate</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Sales</td> <td></td> <td></td> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Tax/V.A.T</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4" style="text-align: right;">Total Amount</td> <td></td> </tr> </tbody> </table> <p>Total amount in words .....</p> <p style="text-align: right;">Entered in Cash Book</p> <p>Cashier/Divisional officer <span style="float: right;">Divl. Officer</span></p> <p>or other authorized Government Officer <span style="float: right;">or other authorized Govt. officer</span></p> <p>Notes : - (1) Goods once sold will neither <b>be</b> replaced nor <b>be</b> taken back.          (2) Government's responsibility ceases as soon as the goods etc. leave the premises.</p>	Particulars	Quantity	Unit	Rate	Amount					Rs.	Sales				Rs.	Tax/V.A.T					Total Amount					<p style="text-align: center;">Government of India</p> <p>.....Department</p> <p style="text-align: center;"><b>CASH MEMO FOR GOODS SOLD BY GOVERNMENT</b></p> <p>.....Division <span style="float: right;">Date.....</span></p> <p>.....Sub.Division</p> <p>Book No. ....</p> <p style="text-align: right;">Receipt No.....</p> <p>Name and Address of Customer .....</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 25%;">Particulars</th> <th style="width: 25%;">Quantity</th> <th style="width: 25%;">Unit</th> <th style="width: 25%;">Rate</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Sales</td> <td></td> <td></td> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Tax/V.A.T</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4" style="text-align: right;">Total Amount</td> <td></td> </tr> </tbody> </table> <p>Total amount in words .....</p> <p style="text-align: right;">Received the above amount</p> <p style="text-align: right;">Cashier &amp; Divl. Officer</p> <p style="text-align: right;">or higher authorized Officer</p> <p>Notes : - (1) Goods once sold will neither <b>be</b> replaced nor <b>be</b> taken back.          (2) Government's responsibility ceases as soon as the goods etc. leave the premises.</p>	Particulars	Quantity	Unit	Rate	Amount					Rs.	Sales				Rs.	Tax/V.A.T					Total Amount				
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FORM 3 A  
**CASH MEMO FOR GOODS SOLD BY GOVERNMENT**  
*(Referred to in paragraph 6.3.1)*

**Form C.P.W.A. 3-A**

**Form C.P.W.A. 3-A**

<p style="text-align: center;">Government of India</p> <p>.....Department</p> <p style="text-align: center;"><b>CASH MEMO</b></p> <p>.....Division</p> <p>.....Sub.Division</p> <p>Book No. ....</p> <p>Receipt No.....</p> <p>Name and Address of Customer</p> <p>.....</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 20%;">Particulars</th> <th style="width: 15%;">Quantity</th> <th style="width: 10%;">Unit</th> <th style="width: 10%;">Rate</th> <th style="width: 45%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Sales Tax/V.A. T</td> <td></td> <td></td> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td colspan="5" style="text-align: center;">Total Amount</td> </tr> </tbody> </table> <p>Total amount in words</p> <p>.....</p> <p>...</p> <p>.....</p> <p style="text-align: right;">Entered in Cash Book</p> <p>Cashier/Divisional officer  or other authorized Government Officer  or other authorized Govt.  officer</p>	Particulars	Quantity	Unit	Rate	Amount					Rs.	Sales Tax/V.A. T				Rs.	Total Amount					<p style="text-align: center;">Government of India</p> <p>.....Department</p> <p style="text-align: center;"><b>CASH MEMO FOR GOODS SOLD BY GOVERNMENT</b></p> <p>.....Division</p> <p>.....Sub.Division</p> <p>Book No. ....</p> <p>Receipt No.....</p> <p>Name and Address of Customer</p> <p>.....</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <thead> <tr> <th style="width: 20%;">Particulars</th> <th style="width: 15%;">Quantity</th> <th style="width: 10%;">Unit</th> <th style="width: 10%;">Rate</th> <th style="width: 45%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Sales Tax/V.A. T</td> <td></td> <td></td> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td colspan="5" style="text-align: center;">Total Amount</td> </tr> </tbody> </table> <p>Total amount in words</p> <p>.....</p> <p>...</p> <p>.....</p> <p style="text-align: right;">Received the above amount  or higher authorized Officer</p>	Particulars	Quantity	Unit	Rate	Amount					Rs.	Sales Tax/V.A. T				Rs.	Total Amount				
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FORM 4

**REGISTER OF REMITTANCES INTO ACCREDITED BANKS**

*(Referred to in paragraph 6.5.1 )*

Division.....

Date of Remittance	Amount in words Rs.	Amount in figures Rs.	Date of Realisation	Signature of Divisional Officer
1	2	3	4	5

FORM 5  
(P.W.A. 2)  
**CASH BALANCE REPORT**

(Referred to in paragraph 6.6.6 )

Part – I - Statement of the actual balance of Cash in the hands of .....  
..... on the ..... day of 20.....,  
and of standing imprests and temporary advances with subordinates

Description	No.	Amount	Remarks and explanation of large balances, etc.
1	2	3	4
Cheques received in favour of self, but not cashed .....			
Drafts not cashed .....			
As detailed below notes .... .....			
Deposit at call receipts .....			
Rupees .....			
Coins(**).....			
Revenue Stamps .....			
Total cash in chest <b>(in Words)</b> Add amount of Imprest balance and Temporary advance shown in Part-II below			]
Grand Total balance as per Cash Book <b>(in Words)</b>			

**(\*\*) Details of coins shall be shown here.**

Part – II - †Statement of outstanding imprests and temporary advances with subordinates on the ..... day of .....,20

Name and Designation of subordinate	Amount of Imprest or Temporary Advance	Explanation when an imprest exceeds the prescribed maximum <b>limit</b> of Rs.5000 and authority for raising or reducing the imprest
1	2	3
	Rs.	
	Total	

† Details of Outstanding imprest and temporary advances should be Shown separately

Signature .....

Dated the .....20.....

(Rank) .....

**FORM C.P.W.A-6**  
**PUBLIC WORKS CHEQUES**  
(Referred to in Para 22.3.5(c))

(To be submitted along-with with Form CPWA-51)  
**Part-I-Cheque issued during the month but not encashed**

S.No.	Cheque No.	Date of Issue	Amount (in Rs.)

**Part-II-Cheque issued during previous month and encashed during this month**

S.No.	Cheque No.	Date of Issue	Amount (in Rs.)	Date of encashment

**Part-III-Details of time expired cheque cancelled and issued during the month**

S.No.	Cheque No.	Date of Issue	Amount (in Rs.)	New Cheque No. and date of issue

**Part-IV- Details of cheque remaining outstanding/unencashed for more than six month**

<b>S.No.</b>	<b>Cheque No.</b>	<b>Date of Issue</b>	<b>Amount (in Rs.)</b>	<b>Remarks, if any,</b>



Issued on .... Signature Designation	Received Signature Designation	Bin Card No. .... Signature of _____ Store Keeper Sectional Officer	Ledger Folio No. and Sl. No. of item Ledger Keeper      Divisional Accountant	Remarks, if any
13	14	15	16	17

\* Should be machine numbered in booklet form.





FORM 8

**BIN CARD**

*(Referred to in paragraph 7.2.12)*

*(To be Printed on Obverse)*

Bin Card No.....

From.....

.....

From.....

Article .....

Code No.....

Unit.....

Issue Rate.....

Maximum Stock.....

Minimum Stock .....

Ordering Level.....

Signature of Issuing Officer

Date	GRS/ Indent No.	Quantity		Balance	Initials of Stores Keeper/ Sectional Officer	Remarks
		In	Out			
1	2	3A	3B	4	5	6

*(To be Printed on Reverse)*

Date	GRS/ Indent No.	Quantity		Balance	Initials of Stores Keeper/ Sectional Officer	Remarks
		In	Out			
1	2	3A	3B	4	5	6

FORM 8 A

**GOODS RECEIVED SHEET**

*(Referred to in paragraphs 7.2.5, 7.2.6 and 7.2.25 of CPWA Code)*

Division.....  
 Sub-Division.....  
 Section.....

Name of Supplier.....  
 .....  
 .....

Sl. No.	Date	Invoice/ R.R. No.	Purchase/Supply order		Description of materials	Stores Code No.	Quantity	Unit	Rate	Amount	Incidental Charges
			No.	Date					Rs.	Rs.	
1	2	3	4		5	6	7	8	9	10	11

Amount including incidental charges	Bin Card No.	Stores Ledger Folio No.	Reference to payment voucher or adjustment of debit		Remarks including result of test check by Officers
			No.	Date	
12	13	14	15A	15B	16

- Notes :
1. A separate G.R.S. should be prepared in respect of goods purchased from each supplier.
  2. The articles falling under each sub-head of stock should be grouped together or entered on separate sheets

Dated signature & designation of the officer entering measurements

FORM 9

**SUMMARY OF STOCK RECEIPTS**

*(Referred to in paragraphs 7.2.29, 22.4.2, 22.4.5 and 22.4.14 of CPWA Code)*

Division..... Name of the sub-head..... Month.....

Sl. No.	Date	Goods Received Sheet No.	Value debitible to Stock	Remarks, including reference to voucher in the case of items paid for during the month
1	2	3	4	5
			Rs.	

Note : A separate summary should be prepared for each sub-head of stock and the value of all the sub-heads abstracted on another sheet in the following form.

Small Stores.....

Building materials and so on.....

Total value of receipts.....

Less items paid for during the month.....

Net debits to 'Stock' by credits to 'Material Purchase Settlement Suspense Account

.....

Divisional Accountant

FORM 10  
**SUMMARY OF INDENTS**  
*(Referred to in paragraph 7.2.29 of CPWA Code)*

Division..... Name of sub-head.....Month.....

Sl. No.	Date	Indent No.	Value creditable to Stock	Name of Division/work to which the amount is debitale
1	2	3	4	5
			Rs.	

**Note :** A separate summary should be prepared for each sub-head of stock and the value of all the sub-heads abstracted on another sheet in the following form :

**Abstract of Debits**

**Rs.**

- (i) Division A .....
- (ii) Division B.....
- (iii) Work A.....
- (iv) Work B.....
- etc. \_\_\_\_\_
- \_\_\_\_\_

Certified that the total amount debitale to an other Divisions has been agreed within the amount shown in the Division-wise Ledger of stores issued.

Divisional Accountant

FORM 12  
**PRICED STORES LEDGER**  
*(Referred to in paragraph 7.2.31)*

Sub-Division.....  
 Section .....

Article .....  
 Maximum.....  
 Minimum .....  
 Ordering level.....  
 Code No.....  
 Unit.....  
 Issue Rate.....from.....

Sl.No.	Date	From whom received/To whom issued	GRS/Indent No.	Receipts					Issues	
				Quantity A	Rate B	Value C	Incidentals D	Total E	Quantity A	Value B
1	2	3	4	5					6	
				Rs.	Rs.	Rs.	Rs.	Rs.		

Balance		Reference to payment or adjustment of debit			Initials of Poster	Initials of Divisional Acctt.	Remarks including reference to Serial No. of item to which excess/short amount paid, if any, relates
Quantity A	Value B	Voucher A	TEO No. 8	Date B			
7			8		9	10	11
	Rs.						

**FORM 12 - A**  
**REGISTER OF GOODS RECEIVED SHEETS**  
*(Referred to in paragraph 7.2.8)*

Division .....

Sub-Division.....

Date of issue	Serial No. of Booklet	Name of Sub-Divisional Officer/Subordinate to whom issued	Signature of officer to whom issued	Date of receipt of used booklet containing office copies in the Division	Remarks
1	2	3	4	5	6

FORM 12 - B  
**REGISTER OF BIN CARDS**  
*(Referred to in paragraphs 7.2.13)*

Division .....

Sub-Division.....

Date of issue	Bin Card No.	Name of articles	Code No.	Name of Sub-Divisional Officer/Subordinate to whom issued	Signature of the officer to whom issued	Date of return	Remarks
1	2	3	4	5	6	7	8

FORM 13  
**TOOLS AND PLANT RECEIVED SHEET**  
*(Referred to in paragraph 7.3.4)*

Division .....

Sub-Division.....

Sl.No	Date	Invoice R.R. No.	Purchase/Supply order or Indent		Source of Receipt	* Name of Article	Quantity	Unit	Rate	Amount	Incidental Charges
			No.	Date							
1	2	3	4A	4B	5	6	7	8	9	10	11
									Rs.	Rs.	Rs.

Amount including Incidental Charges	Tools and Plant Ledger Folio	Reference to payment voucher or adjustment of debit		Remarks including Results of test check by Superior Officers
		No.	Date	
12	13	14A	14B	15
Rs.				

\* The articles to be entered in column 6 should be grouped by the prescribed Sub-Head of classification, *vide* paragraph 7.3.7

- The entries in respect of receipt back of articles lent or sent out (*vide* paragraph 7.3.3) should be distinguished from others by quoting reference to the original entries in the Tools and Plant Indent in Col.15.

**Divisional/Sub-Divisional Officer**



FORM 14  
**TOOLS AND PLANT INDENT**  
*(Referred to in paragraph 7.3.5)*

Tools and Plant Indent on ..... Division  
Sub-Division

No. ....  
 Date .....  
 Division .....  
 Sub - Division .....

S. No.	* Name of Article	Quantity		Unit	Rate	Amount	Head of Account	Name of work/Job with name of contractor from whom value is recoverable	Name of person to whom the articles are to be delivered and his signature
		Indented	Issued						
1	2	3	4	5	6	7	8	9	10
					Rs.	Rs			

Signature of Indenting Officer	Issued on ..... Signature of Supplying Officer & Designation	Received .....Dated Signature & Designation of Receiving Officer	T & P Ledger Folio No		X Remarks
			Signature of Ledger Keeper	Signature of <b>Sub.Div./Div. Officer</b>	
11	12	13	14	15	

Name .....  
 Signature ..... Divisional Officer .....  
Division .....

\* The article to be entered in column 2 should be grouped by the prescribed Sub-Head of classification, *vide* paragraph 7.3.7  
 X The entries in respect of receipt back of articles lent or sent out (*vide* paragraph 7.3.3) should be distinguished from others by a suitable remark in this column.

FORM 15  
**TOOLS AND PLANT LEDGER**  
*(Referred to in paragraphs 7.3.7 and 7.3.8)*  
 Part I – ARTICLE IN HAND

Name of Article .....

Sl. No.	Date	From whom received	To whom issued	T & P Received sheet No. & date T & P Indent etc. No. & Date	Permanent Transactions		Temporary Transactions *		Total Receipts (5A + 6A)	Total issue (5B + 6B)	Balance	Reference to Vr. or Adjustment of value	Initials of Sub-Divisional clerk	Remarks
					Receipt	Issue	Receipt	Issue						
1	2	3A	3B	4	5 A	5 B	6 A	6 B	7	8	9	10	11	12

\* Represents articles temporarily lent out for repairs



FORM 15  
**TOOLS AND PLANT LEDGER**  
*(Referred to in paragraph 7.3.7)*  
Part III – SHORTAGES AWAITING ADJUSTMENT

Sl. No	Name of Person or Division	Name of Article	Number found short	Reference to Recovery or Write Off	Remarks including action taken for the clearance of shortages outstanding for more than 3 months
1	2	3	4	5	6

FORM 16  
**STATEMENT OF RECEIPTS, ISSUES AND BALANCES OF ROAD METAL**  
*(Referred to in paragraphs 7.4.1 and 7.4.2)*

Division .....

Sub- Division .....

Road from ..... To ..... Length .....Kilometres

Month ..... 20

No. of Kilometre	Nature of metal	Opening balance	Received during month	Total	Expended during month	Closing Balance	Actual Checked by Measurement		* Remarks
							Date	Result	
1	2	3	4	5	6	7	8	9	10
Total									

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

FORM 17  
**ROAD METAL RATE BOOK**  
*(Referred to in paragraph 7.4.4)*

.....Division

*Rate table showing the lowest rates at which metal can be supplied to the road-side through out the division*

Name of Road	No. of Kilometer	Quarry from which dug	Distance carried	Description of the various kinds of metal	Rate for carrying per kilometer	Digging and Stocking at Road side	Carriage	Other miscellaneous charges such as sorting, clearing, etc.	Total	Remarks
			Kilometer							
1	2	3	4	5	6	7	8	9	10	11
					Rs.	Rs.	Rs.	Rs.	Rs.	

FORM 18  
**SURVEY REPORT OF STORES**  
*(Referred to in paragraphs 7.2.40, 7.3.17 and 7.4.1)*  
*Report of Survey of Stores which have become unserviceable*

Division .....

.....Sub-Division

Number or Quantity	Description of articles	Value on the books		Date of receipt	Remarks by the officer in charge explaining the cause of articles becoming unserviceable	Remarks or orders of the Divisional Officer	Order of the Superintending Engineer
		Rate	Amount				
		Rs.	Rs.				

No..... dated the .....20

No..... dated the .....20

Submitted to the Superintending Engineer,  
 ..... For orders with reference  
 to paragraph 152 of the central P.W.D Code.

Returned to the Divisional officer for necessary  
 action as per orders noted above.

Divisional Officer

Superintending Engineer

**FORM 19**  
**SALE ACCOUNT**  
*(Referred to in paragraphs 7.2.24 and 7.3.13)*

Division ..... Authority for sale ..... Sub-Division .....

Name of Articles	Quantity	Stock		Amount realized	Loss (if any)	To whom and when sold	Classification of receipts	Remarks and explanations of loss, if any, with report of steps taken towards necessary adjustment
		Rate	Book Value					
		Rs.	Rs.	Rs.	Rs.			
		Total						
		Deduct – Auctioneer’s commission at ..... percent, if admissible under paragraph 151 of C.P.W.D. Code						
		Net Proceeds						
					Received Rupees .....			
					..... on account of my commission in full vide cash receipt no..... dated .....			
						Stamp		
					Dated .....20...	Auctioneer		

Dated .....

Divisional Accountant

Divisional Officer





**FORM 21  
MUSTER ROLL**

*(Referred to in paragraphs 10.1.2, 10.2.3 and 10.2.4)*

Name of work ..... Cash Book Voucher No. .... dated .....

**PART I – NOMINAL ROLL**

No	Description	Names grouped according to classes	Father's Name	Dates .....20.....																												Rate	Amount	Signature or thumb impression of payee	Dated initials of paying officer at the time of payment
																															Total				
Daily Total																															Total		Rupees .....		
Initials of person marking the daily attendance																															Certified that payment has been made on my identification and in my presence.				
Initials of Inspecting Officer																																			
Grand Total of this muster roll ..... <i>Deduct</i> – Payment not made, as per details transferred to register of unpaid wages				Rs.	Details of unpaid wages paid off			Passed for Rupees .....																								Junior Engineer			
					Item No	Amount	Date																												
Dated .....20.....				Balance paid			Dated .....																								Signature..... Rank.....				
Signature..... Rank .....							Signature..... Rank.....																												

\* PART II – DETAILS OF THE MEASUREMENT OF THE WORK DONE BY THE LABOUR EMPLOYED AS PER THIS NOMINAL MUSTER ROLL  
IN CASES IN WHICH THE WORK IS SUSCEPTIBLE OF MEASUREMENT.

Item of works grouped under “sub-head” and “sub-works” of estimate)	Quantity executed up-to-date as per measurement book	Deduct as shown on the last muster roll	** Balance Quantity	Amount	Remarks (Excess/Saving as compared to the amount paid with work done to be explained)
1	2	3	4	5	6
			Total		

Measurements taken on .....20.....  
Measurement Book No..... Page .....

Signature .....  
Dated .....20.....  
Rank .....

- \* If the work is not susceptible of measurement a remark to this effect should be recorded
- \*\* If desired rate may be struck whose possible and shown in red ink just below the quantities in this columns.

FORM 21 A  
**REGISTER OF UNPAID WAGES**  
*(Referred to in paragraphs 10.2.4(d) and 10.2.28(a))*

Name of Work .....

Sl.No.	Muster Roll No.	Name of Labour	Father's Name	Period to which amount relates	Amount due	Amount paid	Initials of S.D.O.	Cash Voucher No. & Date	Remarks
1	2	3	4	5	6	7	8	9	10

Note – The name of work should be mentioned at the top before recording the entries relating to that work.

FORM 22  
**CASUAL LABOUR ROLL**

(Referred to in paragraph 10.2.4(h))

Cash Book Voucher No. .... dated .....20

Casual 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 measurement, if any	Work to which chargeable
1	2	3	4	5	6	7	8
	Transcribed from my Note Book No., page				X Wages of..... For.....		
	Total						
	Deduct unpaid						
	Net paid						

Date..... The amount paid (in words)

¶¶ Amount remaining unpaid should be specified with necessary details

Signature  
 (Office or designation)

FORM 23

**MEASUREMENT BOOK**

*(Referred to in paragraphs 10.2.7 and 10.2.8 of CPWA Code paragraph 39 of the Central Public Works Department Code)*

Particulars	Details of actual measurement				Contents or Area
	No.	Length	Breadth	Depth	
<p>Note : Particulars should indicate details as per para 10.2.8 (c)</p>					

Note : For general instructions for maintenance of Measurement Book, please see instructions attached to Form 23 A

FORM 23 A  
**STANDARD MEASUREMENT BOOK**  
*(Referred to in paragraph 10.2.10 of C.P.W.A Code)*

*Instructions of Standard Measurement Book*

- I. To be recorded when the Standard Measurement Book is received in the Division from the Forms Store.

Certified that the pages in this measurement book have been counted and found to be .....No page has been torn out.

Head Clerk

- II. To be recorded when the Standard Measurement Book is issued.

Certified that the pages in this measurement book have been counted and found to be ..... No page has been torn out.

Executive Engineer/  
Sub-Divisional Officer/  
Executive Subordinate

- III. Certificate on Completion of the Standard Measurement Book.

Certified that this Standard Measurement Book No. .... has been checked and it is found that :

- (a) No page torn out and missing and blank pages have not been left out uncanceled.
- (b) Corrections are properly made and initialled by a responsible officer.
- (c) Entries of Measurements (and abstracts thereof) have been recorded legibly in ink.
- (d) The number and date of each voucher in which the quantities are entered for payment are noted.
- (e) The entries are crossed off after Carrying Over the contents to abstracts.
- (f) In the case of cancelled measurements the reason for cancellation has been given and cancellation signed by the person who made the measurement and by the Sub-divisional Officer.
- (g) The Index is complete.
- (h) Each set of measurements is signed by the officer by whom they were actually made.
- (i) Each set of measurements bears in addition to the signature of the officer or the subordinate who made measurement, the signature of clerk who

checked the cancellations and signature of Sub-divisional Officer who passed the Measurements.

- (j) Measurements have been test checked by the superior officers of the department and entries made in the review notes.
- (k) The book contains .....machine numbered Leaves.

Signature  
Accountant

Signature  
Ex-Engineer

.....Division

.....Division

IV. Certificates of yearly inspections (Year..... )

Certified that this Standard Measurement Book has been inspected by me and that entries therein have not been tampered with and that all corrections due to additions and alterations in the building have been made and the latter are up to date and reliable record.

Signature  
Accountant

Signature  
Ex-Engineer

.....Division

.....Division

Certificates of yearly inspections (Year..... )

Certified that this Standard Measurement Book has been inspected by me and that entries therein have not been tampered with and that all corrections due to additions and alterations in the building have been made and the latter are upto date and reliable record.

Signature  
Accountant

Signature  
Ex-Engineer

.....Division

.....Division



Certificates of yearly inspections (Year..... )

Certified that this Standard Measurement Book has been inspected by me and that entries therein have not been tampered with and that all corrections due to additions and alterations in the building have been made and the latter are upto date reliable record.

Signature  
Accountant

Signature  
Ex-Engineer

.....Division

.....Division

### GENERAL INSTRUCTIONS

1. The Standard Measurement Book should be numbered in an alphabetical series so that they may be readily distinguished from those assigned to ordinary Measurement Book.
2. The Standard Measurement Book of buildings are maintained in order to facilitate the preparation of estimate for periodical repairs and preparing bills for such repairs done by contract or departmentally.
3. When a payment is based on Standard Measurement Book reference to which should be recorded in the Measurement Book where payment is made, the Gazetted officer or subordinate preparing the bill for payment should certify that the whole of the real works (or works since previous running bill, as the case may be) as per standard the real measurements has been done and that has not previously been billed for in any shape.
4. The Standard Measurement Books should be considered as very important accounts records and maintained very carefully and accurately as they may have to be produced as evidence in court of law.
5. The entries of measurements (and abstract thereof) in the Standard Measurements Book should be recorded legibly in ink and certified as correct by a responsible officer.
6. The Divisional Officer should certify once a year that all the Standard Measurement Books of the division have been inspected by him and that entries therein have not been tampered with and that all corrections due to additions and alterations in the building have been made in the books and the latter are reliable and upto date.
7. All the measurements should be recorded neatly and directly in Standard Measurement Book at site of work. The recording of measurement elsewhere and copying them in Standard Measurement Book is forbidden. The person recording the measurement will also record a dated certificate "Measured by me" and sign his full name. Measurements should be recorded by Executive Engineer/Assistant Executive Engineer/Assistant Engineer/or by an executive subordinate which should be checked cent per cent by Assistant Engineer and 10% by the Divisional Officer.

8. Each set of measurements should commence with entries stating :
- (a) Full name of building as given in the building register;
  - (b) Situation of building; and
  - (c) Date of measurement.

9. On transfer, an officer or a subordinate should make over Standard Measurement Book issued to his successor and necessary movement should be shown in the movement register (i.e) the S.M.Bs. should be shown as received from the relieved officer and issued to the relieving officer. The transfer should also be recorded after the last entry in each book and signed and dated by the relieved and relieving officer or subordinate.

Particulars	Details				Contents or Area
	No.	Length	Breadth	Depth	

FORM 24

**FIRST AND FINAL BILL**

(Referred to in paragraphs 10.2.12 and 10.2.13)

Division ..... Sub-Division

(For contractors and supplier-to be used when a single payment is made for a job or contract i.e. only on its completion)

Name of work (in the case of bills for work done).....Cash Book Voucher No. ....dated .....

Name of contractor or supplier .....

Agreement/work order/supply order No. .... dated .....

Reference to recorded measurements and date				Date
Page No		Page No		

\*\*Date of written order to commence work ..... Date of actual completion of work .....

I – Account of work executed

No.	# Name of work or supplies	Quantity	Unit	Rate	Amount	Payee's dated signature in token of (i) Acceptance of bill and (ii) acknowledgement of payment	Dated signature of witness	Reamrks
1	2	3	4	5	6	7	8	9
						1) ..... Dated Signature of Contractor  <div style="border: 1px solid black; width: 50px; height: 50px; margin: 0 auto; text-align: center;">Stamp</div>		
		Total value of work done upto-date (A)				±Witness	Dated Signature of officer preparing the bill ..... (Rank).....  §Dated Signature of officer authorising the payment ..... (Rank).....	





FORM 26

**RUNNING ACCOUNT BILL**

*(Referred to in paragraphs 10.2.12 and 10.2.14)*

(Final payments must invariably be made on Forms printed on yellow paper which should not be used for intermediate payments)

**[For Contractors :** This form provides for (1) Advance Payments and (2) Payments for Measured Works. The form of Account of Secured Advances, which has been printed separately should be attached, where necessary]

Division ..... Sub-Division  
 Cash Book Voucher No..... dated .....  
 Name of Contractor .....  
 Name of Work.....  
 Serial No. of this bill .....  
 No. and date of the previous bill for this work .....  
 Reference to Agreement No. ....  
 Date of written order to commence work .....  
 Date of actual completion of work .....

I – ACCOUNTS OF WORK EXECUTED

Items of Work	Unit	Rate	Quantity executed up-to-date as per Measurement Book	Payments on the basis of actual measurements		Remarks
				Up-to-date	Since previous bill	
1	2	3	4	5	6	7
		Rs.		Rs.	Rs.	
Total Value of work done to-date (A)						
Deduct – Value of work shown on previous bill						
Net value of work since previous bill (F)						

Figure (F) in words Rs.....

II – CERTIFICATES AND SIGNATURES

1. The measurements on which are based the entries in column 1 to 6 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 4 of Account I, some work has actually been done in connection with several items and the value of such work (after deducting therefrom the proportionate amount of secured advances, if any, ultimately recoverable on account of the quantities of the materials used therein) is in no case, less than the advance payments as per item 2 of the memorandum of payments, 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 officer .....  
authorizing payment (Rank) .....

.....  
Dated signature of contractor

---

\* This certificate must be signed by the Sub-Divisional or Divisional Officer.  
¶ This signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payment. In such a case the two signatures are essential.

III – MEMORANDUM OF PAYMENTS

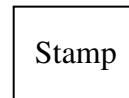
			Rs.
	1. Total value of work actually measured, as per Acct.1, Col.5, Entry (A)		
	2. Total “up-to-date” Advance Payments for work not yet measured, as per details given below:	Rs.	
	(a) Total as per previous bill ..... (B)		
	(b) Since previous bill ..... as per page ..... of M.B. No. .... (D)		
	3. Total “up-to-date” Secured Advances on security of materials as per Annexure (Form26A), Col.8 Entry (C)		
	4. Total (items 1+2+3) .....		
	5. Deduct – Amount withheld -	Rs.	
Figures for work abstract	(a) From previous bill as per last Running Account Bill.....		5
	(b) From this bill.....		
	6. Balance i.e., “up-to-date” payment (item4-5) .....(K)*		
	7. Total amount of payments already made as per Entry (K), of last Running Account Bill No. .... of .....forwarded with accounts for .....20.....		
	8. Payments now to be made, as detailed below :	Rs.	
	(a) By recovery of amounts creditable to this work - (a) .....		
	Total 5(b) +8 (a) .....(G)		
	(b) By recovery of amounts creditable to other works or Heads of Account. (b) (i)0021- Income Tax @ 2% (ii) other Recoveries		
	(c) By cheque ± .....		
	Total 8(b) + (c) .....(H)		

Pay Rs. ₹ (.....) .....  
± (by cheque)

Dated initials of Disbursing Officer

Received Rs. ₹ (.....) .....  
as per above memorandum, on account of this work.

Dated ..... 20.....



\*\*Witness .....

Signature of contractor

Paid by me, vide cheque No..... dated .....20.....

Dated initials of person actually making the payment



- \* This figure should be tested to see that it agrees with the total of items 7 and 8.
- ± 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 8(c).
- ¶¶ The payee's acknowledgement should be for the gross amount paid as per item 8 (i.e. a+b+c).
  
- \*\* Payment should be attested by some known person when the payees acknowledgement is taken by mark, seal or thump impression.

**(±)May be considered for deletions in terms of Note 3 below Rule 42 of CGA (R&P) Riles, 1983**

IV – REMARKS

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

---

*For use in Divisional Office*

Checked

*Accounts Clerk*

*Divisional Accountant.*

---

*For use in Pay and Accounts Office*

Audited

Reviewed

Accountant

JAO/AAO

Pay & Accounts Officer

FORM 26 A  
**ACCOUNT OF SECURED ADVANCES**  
*(Referred to in paragraphs 10.2.14)*  
*(To be annexed to Form 26 where necessary)*

Division .....

Sub-division.....

Name of Contractor .....

Name of work.....

Cash Book Voucher No. .... dated .....

S.No. of the Bill to which the Account pertains to .....

Reference to Agreement .....

**Account of Secured Advance allowed on the Security of Materials Brought to Site**

Quantity outstanding from previous bill	Deduct-Quantity utilized in work measured since previous bill	* Quantity outstanding including quantity brought to site since previous bill	Full Rate as assessed by the Divisional Officer	Description of Materials	Unit	Reduced rate at which advance is made	** Up-to-date amount of advance	Reference to Divisional Officer's written orders authorizing the advance	Reasons for non-clearance of Advance when outstanding for more than 3 months
1	2	3	4	5	6	7	8	9	10

Total amount outstanding as per this account ..... (C) .....

Deduct – Amount outstanding as per entry (C) of Annexure to the previous bill .....

Net amount since previous bill (in words) Rupees.....(E)

\* Entries relating to each description of materials should be posted thus in column 3. First enter the difference between quantities in Cols.1 & 2. Then show below this entry, the quantities, if any brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign. Finally, strike the total of the two entries, which will represent the total quantities outstanding.

\*\* Entries in column 8 show the money values of the total quantities outstanding as per column 3.

*Certificates and Signatures*

¶ Certified (1) that the plus quantities of materials shown in column 3 of the Account above have actually been brought by the Contractor to the site of the work and the contractor had not previously received any advance on their security (2) that these materials are of an imperishable nature and all are required by the Contractor for use on the work in connection with the items for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form 31 signed and executed by the Contractor in accordance with Paragraphs 10.2.24 (a) of the Central Public Works Account Code in the Divisional Office.

Dated signature of Officer preparing the bill (Rank) .....  
± Dated signature of Officer authorizing payment (Rank) .....

¶ These Certificates must be signed by the Sub-Divisional or Divisional Officer.

± This signature is necessary only when officer who prepares the bill is not the officer who authorizes the payment. In such a case the two signatures are essential.

FORM 27-A  
**RUNNING ACCOUNT BILL**  
*(Referred to in paragraph 11.3.2)*

*(To be used for "intermediate payments" to contractors on lump-sum contracts)*

Cash Book Voucher No.

date

Name of Contractor –

Name of Work –

Serial No. of the Bill –

No. and date of his previous Bill for this work –

Reference to agreement –

Date of written order to commence work –

I. - ACCOUNT OF WORK

	Rs.
<ol style="list-style-type: none"> <li>1. Approximate value of work done up to date excluding the measured up additions and alterations.</li> <li>2. Value of measured up additions and alterations.</li> <li>3. <i>Deduct</i> amount to be withheld.</li> <li>4. Balance i.e. "up to date" intermediate payments (Items 1+2-3)K</li> <li>5. <i>Deduct</i> intermediate payment already made as per entry "K" of the last Running Account Bill</li> <li>6. Intermediate payment now to be made (Item 4 – 5) D</li> <li>7. Amount of 'Secured' advances as per entry "E" of Account II</li> <li>8. Total payments now to be made as detailed below* -               <ol style="list-style-type: none"> <li>(a) By recovery of amounts creditable to this work .. .. . G</li> <li>_____</li> <li>_____</li> <li>(b) By recovery of amounts creditable to other works or heads of account .. .. H                   <ol style="list-style-type: none"> <li>(i) Taxes _____</li> <li>(ii) Security Deposit _____</li> <li>(iii) Other recoveries _____</li> </ol> </li> <li>(c) By Cheque .. .. .</li> </ol> </li> </ol>	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>

\* The total figures against item 8 should be tested to see that it agrees with the total of items 6 & 7

FORM 27-A – Contd

II. Account of “Secured” Advances Allowed on the Security of Materials Brought to Site

Quantity outstanding from previous bill	*Deduct quantity utilized in work measured since previous bill	Quantity outstanding (including quantity brought to site since previous bill)	Full rate as assessed by the Divisional Officer	Description of materials	Unit	Reduced rate on which advance is made	¶ Up to date amount of advance	Reference to Divisional Officer’s written order authorizing the advance	Reasons for non-clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10
							Rs.		
Total amount outstanding as per this account								(c)	
Deduct : - amount outstanding as per entry (c) of previous bill									
Net amount since previous bill (in words) Rupees.								(E)	

\* Entries relating to each description of materials should be posted in column 3. First enter the difference between the quantities in columns 1 and 2, then show this entry below the quantities if any brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign. Finally, strike the total of the two entries which will represent the total quantities outstanding.

¶ Entries in column 8 show the money values of the total quantities outstanding as in column 3.

FORM 27-A – Contd

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III. CERTIFICATES AND SIGNATURES

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I have satisfied myself by \*  
that the value of work done up to date excluding the measured up additions and alterations is not less than Rs. .... Conformably with the contractor's agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed drawings and specification.

2. The detailed measurements of authorised additions and alterations upto date were made by ..... on ..... and are recorded at page ..... of Measurement Book No. ....

3. Certified that the plus quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security (2) that those materials are of imperishable nature and are all required for use on the work for which a lump sum for finished work has been agreed upon and (3) that a formal agreement signed and executed by the contractor in accordance with paragraph 10.2.24 (a) of the central P.W.A. code is recorded in the Divisional office.

Signature of Contractor

Dated signature of officer  
Preparing the bill

{ .....  
Rank.....

---

Pay ₹ (Rs.....only )

Dated signature of officer  
Authorizing the payment

{ .....  
Rank.....

---





**FORM 27-A – Contd**

V – REMARKS

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

---

*For use in Divisional Office*

Checked

*A/c. Clerk*

*Divi. Actt.*

*For use in Pay and Accounts Office*

Audited

Reviewed

Accountant

JAO/AAO

Pay & Accounts Officer

**To be printed on yellow papers only**

**FORM 27-B  
FINAL BILL**

*(Referred to in paragraph 11.3.1, 11.3.3, 11.4.5 and 11.5.3 of C.P.W.A Code. )*

*(To be used for "final payments" to contractors on lump-sum contracts)*

Cash Book Voucher No. \_\_\_\_\_

dated \_\_\_\_\_

Name of Contractor – \_\_\_\_\_

Name of Work – \_\_\_\_\_

Serial No. of this Bill – \_\_\_\_\_

No. and date of his previous Bill for this work – \_\_\_\_\_

Reference to agreement – \_\_\_\_\_

Date of written order to commence work – \_\_\_\_\_

Date of actual completion of work – \_\_\_\_\_

**I. - ACCOUNT OF WORK EXECUTED**

Sub-work, Sub-Head or item of work	Rate	Unit	Up to date		Remarks
			Quantity	Amount	
	Rs.	Lump sum for each		Rs	
Additional Work					
Deduct Omissions					
Total Value of Works done to date 'F'					

FORM 27-B – Contd.

II. Certificates and signatures

I certify that the work has been completed in accordance with the prescribed drawings and 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 contractos’s agreement, is Rs. ....

2. The detailed measurements of the authorized additions and alterations mentioned above were made by .....on..... and 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.....

\* This certificate must be signed by the Executive Engineer or any officer empowered by the local Administration to sign it.

III. Memorandum of payments

1. Total Value of Work done up-to-date as per ‘F’ of Account I Of this Bill		Rs.
2. Deduct:-		
(i) Up-to-date intermediate payments already As per entry ‘K’ of Account I of last Bill No.....dated..... (D)		
(ii) Total Secured Advances outstanding as per Entry ‘C’ of Account II last Bill No..... Dated..... (E)		
3. Payments now to be made:-		
(a) By recovery of amounts creditable to this Work (G)		
(b) By recovery of amounts creditable to Other works or heads of account.....		
(C) By Cheque..... (H)		

Pay ₹ (Rs.....only )

Dated signature of officer  
Authorizing the payment

{ .....  
Rank.....



V – REMARKS

---

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

---

*For use in Divisional Office*

Checked

*A/c. Clerk*

*Divi. Actt.*

*For use in Pay and Accounts Office*

Audited

Reviewed

Accountant

JAO/AAO

Pay & Accounts Officer

FORM 28  
**HAND RECEIPT**

(Referred to in paragraphs 10.2.12, 10.2.15 and 10.2.28)

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special forms 24, 26 and 27 are suitable)

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

(1) Pay by Cheque \* Rupees ..... to  
Cash \*

Seal

(2) Paid by me ¶

Received from the Divisional Officer incharge ..... the sum of Rs.  
.....

Name of work or purpose for which payment is made –

(Amount in vernacular)

\$ Witness

Signature of payee

Stamp

---

\* The officer authorizing payment should initial and date the pay order after scoring out the word, 'cheque' or 'cash' as the case may be.

¶ The person actually making the payment should initial and date payment certificate(2).

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

*For use in Divisional Office*

Checked

*A/c. Clerk*

*Divi. Actt.*

*For use in Pay and Accounts Office*

Audited

Reviewed

Accountant

JAO/AAO

Pay & Accounts Officer

FORM 29  
**PAY BILL OF WORKCHARGED ESTABLISHMENT**  
*(Referred to in paragraphs 10.2.26 to 10.2.30)*

State  
 Branch  
 Division .....

Voucher No. .... Month of .....

Sub-Division .....

Bill No. .... date .....

Permanent/Semi- Permanent/or Temporary

Pay Bill for the month of .....

**INSTRUCTIONS**

1. A red line should be drawn right across the sheet after the last entry in respect of the staff relating to each work and totals of all columns struck thereunder in *red ink*.
2. The memo showing the dates from which increments have been drawn should accompany the bill whenever there is any increase in the rate of pay drawn
3. Separate bills should be prepared for each category of workcharged staff viz., permanent, semi-permanent or temporary

Passed for Rs.....(Rupees.....)

Checked and entered at  
 Page ..... Form CPWA-58  
 Page ..... Form CPWA-95

Pay Rs. .... Divisional Officer

Accounts clerk

Divisional Accountant

Executive Engineer

Classification of expenditure	Rs.
Major Head .....	
Minor Head.....	
Detailed Heads of Account .....	
.....	
<b>G.Total</b>	
Deduct – Recoveries	Rs.
0021 Taxes on income.....	
8009 State Provident Fund :-	
G.P.F. ....	
G.P.F.A.....	
C.P.F.....	
C.P.F.A.....	
8011 C.G.E.G.I.S.....	
7610 Loans to Govt. Servants:-	
H.B.A.	
Advances for purchase of other conveyances	
Scooter .....	
Cycle .....	
Fan Advance.....	
.....	
Other deductions .....	
<b>Total deductions</b>	
<b>Net Amount Paid</b>	







1. Certified that all persons for whom pay and other allowances have been drawn in this bill, were on duty during the period shown against their names in col. 4, each man being employed on the work and on duties for which his appointment was sanctioned.
2. Certified that the dues of every person actually employed during the month have been claimed in this bill.
3. Certified that no leave has been granted without reference to the applicant's Service Rolls and Leave Accounts. I had satisfied myself that it was admissible and that all grants of leave and departures on and return from leave and all periods of suspension and other duty have been recorded in the Service Rolls and Leave Accounts under my initials.
4. Certified that with the exception of persons for whom leave salary has been drawn in the bill, no other person has been absent either on other duty or suspension or with or without leave (except on casual leave) during the month of .....
5. Certified that no person for whom house rent allowance has been drawn in this bill has been in occupation of rent free Government quarters during the period for which allowance has been drawn.
6. Certified that all those persons for whom conveyance/cycle allowance has been drawn are eligible for the grant of such allowance under the rules applicable to them.
7. Certified that all persons for whom Tools/Washing allowance has been drawn are eligible for the grant of such allowance under the rules applicable to them.

*For use in PAOs*

Audited

*Accountant*

*JAO/AAO*

Reviewed

*Pay & Accounts Officer*

Divisional Officer

FORM 31

**INDENTURE FOR SECURED ADVANCES**

*(Referred to in paragraphs 10.2.20 and 10.2.22)*

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work in a given time)

THIS INDENTURE made the..... day of .....20.....  
BETWEEN .....(hereinafter called the Contractor which expression shall where the context so admits or implies be deemed to include his executors administrators and assigns) of the one part and the PRESIDENT OF INDIA (hereinafter called the President which expression shall where the context so admits or implies be deemed to include his successors in office and assigns) of the other part.

WHEREAS by an agreement dated..... (hereinafter called the said agreement) the Contractor has agreed AND WHEREAS the Contractor has applied to the President that he may be allowed advances on the security of materials absolutely belonging to him and brought by him to the site of the works the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges) AND WHEREAS the President has agreed to advance to the Contractor the sum of Rupees ..... on the security of materials the quantities and other particulars of which are detailed in Accounts of Secured Advances attached to the Running Account Bill for the said works signed by the Contractor on .....and the President has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works. Now THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees .....on or before the execution of these presents paid to the Contractor by the President (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the Contractor doth hereby covenant and agree with the President and declare as follows: -

- (1) That the said sum of Rupees .....so advanced by the President to the Contractor as aforesaid and all or any further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.
- (2) That the materials detailed in the said Account of Secured Advances which have been offered to and accepted by the President as security are absolutely the Contractor's own property and free from encumbrances of any kind and the contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the President against all claims to any materials in respect of which an advance has been made to him as aforesaid.
- (3) That the materials detailed in the said Account of Secured Advances and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the

directions of the Divisional Officer ..... Division (hereinafter called the Divisional Officer) and in the term of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and on his own responsibility and shall at all times be open to inspection by the Divisional Officer or any officer authorised by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Divisional Officer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Divisional Officer or an officer authorised by him on that behalf.

(6) That the advances shall be repayable in full when or before the Contractor receives payment from the President of the price payable to him for the said works under the terms and provisions of the said agreement. Provided that if any intermediate payments are made to the Contractor on account of work done than on the occasion of each such payment the President will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously, the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the President shall immediately on the happening of such default be repayable by the Contractor to the President together with interest thereon at twelve per cent per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs charges, damages and expenses incurred by the President in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenants and agrees with the President to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the President of the said sum of Rupees .....and any further sum or sums advanced as aforesaid and all costs charges, damages and expenses payable under these presents PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment herein before contained shall become enforceable and the money owing shall not be paid in accordance therewith the President may at any time thereafter adopt all or any of the following courses as he may deem best :-

(a) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in

that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided. If the balance is against the Contractor he is to pay same to the President on demand.

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the President under these presents and pay over the surplus (if any) to the Contractor.

(c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been herein before expressly provided for the same shall be referred to the Superintending Engineer .....Circle whose decision shall be final and the provision of the Indian Arbitration Act for the time being in force shall apply to any such reference.

In witness whereof the said .....and .....by the order and under the direction of the President have hereunto set their respective hands the day and year first above written.

Signed, sealed and delivered by.....  
the said contractor in the presence of

Witness { Signature ..... }  
          { Name ..... } .....  
          { Address ..... }

Signed by.....  
by the order and direction of the President  
in the presence of

Witness { Signature ..... }  
          { Name ..... } .....  
          { Address ..... }

FORM 32

**PETTY WORKS REQUISITION AND ACCOUNT**

*(Referred to in paragraphs 10.2.4(h) , 10.5.1 and 10.6.1(b) of the CPWA Code and paragraph 108 of the CPWD Code)*

(To be used for works and repairs, not likely to cost more than Rs.5000)

Requisition on the divisional officer, ..... Division for .....

**PART I – REQUISITION**

The undersigned wishes to have the following petty works carried out with as little delay as possible :-

Work to be indicated

Dated the .....

(Signature and designation of the Officer  
By whom requisition is made)

**PART II – REPORT OF P.W. SUBORDINATE AND ESTIMATED COST  
(REPORT)**

Rough estimate of probable cost

Description of work	Quantity	Rate	Unit	Amount	Amount recoverable if any	Remarks
				Rs.	Rs.	
Total						

(Signature of P.W. Subordinate ) (Rank)

Date .....

Sanctioned

Divisional Officer

Date .....

No.

Accepted

(Signature and designation of responsible  
Civil or Military Officer)

Date .....

**PART III – COMPLETION CERTIFICATE**

Brief particulars	Cash Book Voucher or transfer entry book item No.	Final Charges	Suspense Account	Total Cost	Total of the month	Uptodate total	Initials of S.D.O	Initials of Divisional Accountant
			(To be operated when necessary)					
			Grand Total					

The work was completed on .....

Checked and found correct

Remarks of Divisional Officer  
Passing excesses

Signature of Sub-Divisional Officer

Divisional Accountant

Divisional Officer





NOTE : -- Postings made in the sub-divisional office should be in black ink and correction made in the divisional office in red ink.

\* Entries in this column should be made from column 2 (a) Total of the Running Account Bill.

# In this column should be posted the amount shown against the total (E) of column (8) of the Account of Secured Advances (Form 26-A)

@ This column is intended for all miscellaneous debits and credits to contractors, awaiting settlement. The debits will usually consist of:

Advances other than Secured Advances, (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 of accounts as transactions take place. The credits will ordinarily be on account of amounts withheld, for future payment from running Accounts Bill for work done. Such credits as well as repayments of amounts withheld, and recoveries of debits (1), (2) and (3) above, appear in Running Accounts Bill as Entry (G) of Memorandum of Payments which should be posted in this column as a plus entry if minus or vice versa.

\$ Unpaid amounts of muster rolls should be posted in this column as minus entries. Subsequent payment of these arrears should be shown as plus.

¶ In the case of Running Account Bill for work done the figure in this column should agree with Entry (H) in the Memorandum of Payments.

\*\* In this column should be posted the debits on account of advance payments made to the Land Acquisition Officer as plus entries. Subsequent credits on receipt of land award statements, vouchers as minus entries.

The refund of advance of Land Acquisition is to be credited to the Suspense Head "Land Acquisition".

FORM 34 – Contd.  
Reference to measurements

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

DETAILS OF CONTRACTORS CLOSING BALANCES						
Name of Contractor	Reference to Last Running Account Bill		Closing Balances			Explanation of adjustment*
	Voucher No.	Date	Advance Payment	Secured Advances	Other transactions	
			Rs.	Rs.	Rs.	
	Total					

\* The closing balance under the suspense head “Labourers” as arrived at overleaf has been compared with the connected record of unpaid wages for work and found correct.

¶ The work is still in progress.

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

¶ 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.

Dated initials of Divisional Accountant

---

*Remarks by Divisional Officer*

The Divisional Officer will note here whether he has examined the work, counted 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



**ACCOUNT OF MATERIAL ISSUED TO CONTRACTORS**  
*(Referred to in paragraphs 10.3.4 and 10.3.8 of CPWA Code)*

Division.....

Sub-Division.....

Name of work.....

Description of materials	Total issues to the work				Dated initials of Sub-Divisional Officer	Dated initials of Divisional Accountant in token of check
	Unit					
Estimate						
1	2	3	4	5	6	7
Balance B/F to end of March						
April, 20.....						
Progressive						

*Sub-Divisional Officer*

Sub-Division.....

**ACCOUNT OF MATERIAL ISSUED TO CONTRACTORS**  
*(Referred to in paragraphs 10.3.4 and 10.3.8 of CPWA Code)*

Division.....

Sub-Division.....

Name of work.....

Description of materials	Total issues to the work				Dated initials of Sub-Divisional Officer	Dated initials of Divisional Accountant in token of check
	Unit					
Estimate						
1	2	3	4	5	6	7
Balance B/F to end of March						
April, 20.....						
Progressive						

*Sub-Divisional Officer*

Sub-Division.....

FORM 38  
**REGISTER SHOWING THE CLEARANCE OF THE SUSPENSE HEAD “MATERIALS”**  
*(Referred to in paragraph 10.3.18 of CPWA Code)*

Division.....

Name of work.....

Sub-Division.....

Part-I Statement showing the Quantities and Value of materials used in Construction \*

Sl. No.	Name of work	Quantity Executed	Description of material	Cement	Steel								Total Value
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													Rs.
		Unit											
		Rate											
		Quantity/ Value											

\* Total used in construction.

The quantity used in construction should be calculated on the basis of quantities of work executed. Such authorized formulae being adopted for the purpose as may be in use locally.

**PART-II STATEMENT SHOWING THE ADJUSTMENT OF SURPLUSES/DEFICITS**

Sl. No.	Name of work	Quantity Executed	Quantity Executed	Description of material	Cement	Steel								Total Value
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			1. Quantities issued as per Material Register											Rs.
			2. Quantities used as per Part I of this Register											
			3. Difference											
			(+) Excess Issue											
			(--) Less Issue											
			4. Explanation of differences											

Certified that the quantities of the various items shown in the above statement have been worked out as accurately as possible on the basis of the quantities of work actually done.

Sub-Divisional Officer

*Executive Engineer*

Division.....

Orders of the Divisional Officer



**PART – III STATEMENT SHOWING THE DISPOSAL OF MATERIALS REMAINING UNUSED AS PER MATERIAL AT SITE ACCOUNTS**

How disposed of (With reference to authority)	Description	TOTAL	Total value to be adjusted			Head of Account to be debited	Divisional Accountant's dated initial
	Quantity		If debited to sub-heads of this work	If debited to other accounts			
	Value			Amount	Month of Adjustment		
<b>TOTAL</b>							

**Signature of S.D.O.**

FORM 39  
**WORK'S SLIP**

(Referred to in paragraph 10.6.3 of CPWA Code and paragraphs 36 of the CPWD Code)

Sub-Heads	Unit	As per estimate			As executed			Probable cost of work remaining to be done and value of work already done but not brought to account			Explanations of deviations excesses etc.
		Quantity	Rate	Cost	Quantity	Rate	Actual cost to date	Approximate Quantity	Rate	Probable cost	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
TOTAL ESTIMATE					Total charges against final heads			Probable further expenditure - A			

*Contd.*

Sub-Heads	Unit	As per estimate			As executed			Probable cost of work remaining to be done and value of work already done but not brought to account			Explanations of deviations excesses etc.
		Quantity	Rate	Cost	Quantity	Rate	Actual cost to date	Approximate Quantity	Rate	Probable cost	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Add – Suspense Accounts :  “Materials” “Contractors – Advance payments” “Contractors – Secured Advances: Contractors – Other Transactions” “Labourers” Total Booked outlay to date” Probable further expenditure per entry ‘A’ above” <b>TOTAL</b>  <i>Deduct</i> – Suspense accounts recoverable Ultimate anticipated expenditure on the work								Remarks			

Work commenced in.....Present state of progress in general terms.

Divisional Accountant

Date.....

Divisional Officer

Date .....









FORM 43  
(P.W.A. 14)  
**CONTRACTOR'S LEDGER**

(Referred to in paragraphs 10.7.1 to 10.7.9)

Name of Contractor .....

Particulars of Bill or voucher			Net transactions detailed by Suspense Heads			¶ Name of work of Account (in red ink) and particulars of transaction	GROSS TRANSACTION		Total value of work or Supplies	Remarks
Date	No.	Serial No. if a running Account Bill	“Advance Payments” + = Debits - = Credits	“Secured Advances” + = Debits - = Credits	“Other Transactions” + = Debits - = Credits		Debits	Credits		
1	2	3	* 4D	** 5E	* 6G	7	* 8H	* 9F	* 10A	11
						Details of Balance				

**Signature/Thumb Impression of Contractor**

**Signature of Divisional Officer**

\* These letters indicate in respect of each Running Account bill the corresponding entries in Form 26, 26-A, 27-A or 27-B

\*\* This corresponds to entry in Form 26-A.

¶ 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 44

**DETAILED COMPLETION REPORT**

*(Referred to in paragraph 10.6.11 of the CPWA Code and paragraphs 104, 106 and 107 of the Central Public Works Department Code)*

Division \_\_\_\_\_

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

Amount of estimate Rs.

Expenditure Rs.

Excess Rs.

Percentage of excess Rs.

Date of commencement \_\_\_\_\_

Date of completion \_\_\_\_\_

**Explanation of Excesses**

(To be printed on reverse)

Name of Work .....  
Major Head .....  
Minor Head .....  
Detailed head of classification .....  
Reference to last schedule docket submitted..... No. .... for the month of ..... ..  
Authority .....

Sub-heads of estimate	As Estimated			As Executed			Differences *			Reference to paragraphs overleaf explaining excess
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Total	Rs.			Rs.			Rs.			

\* Excess to be entered in red ink ; Savings in black ink.

Dated .....

Divisional Officer

N.B. – In the case of original works special repairs, if any, considerable deviations from the sanctioned design have occurred, the report, the specification, drawings and details of measurements of the work actually done in the same form as the estimate should accompany the Completion Report, vide paragraphs 104, 106 and 107 of the Central Public Works Department Code.

FORM 45

**COMPLETION STATEMENT OF WORK AND REPAIRS\***

(Referred to in paragraph 10.6.11 of CPWA Code and paragraphs 104, 106 and 107 of the CPWD Code)

Completion Statement of works and Repairs completed during the month of the outlay on which has not been recorded by sub-head and actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional officer is empowered to pass.

Item No.	Names of works grouped under major, minor and detailed heads of classification.	Sanction			Amount of estimate	Expended	*Excess	*Percentage of excess	Remarks
		Authority	No.	Date					
					Rs.	Rs.	Rs.		

\* In cases in which the Completion Statement is utilized instead of a revised estimate under paragraph 104 of the Central Public Works Department Code sufficient details must be given if the excess is more than 5 per cent.

*Divisional Officer*

\_\_\_\_\_  
Division

FORM 46  
(P.W.A.9)

**REGISTER OF REVENUE REALISED**

(Referred to in paragraphs 9.5.1, 9.5.4 AND 22.4.4 of CPWA Code)

¶ Major Head.....

@ Name of system.....

Reference to Sl. No.	Item No.	Particulars	Recoveries of Expenditure										Miscellaneous	Total						
			* Water Rates	* Owners Rates	* Water supply of Towns	* Sales of Water	* Planta- tions	* Other canal produce	* Water Power	* Navi- gation	* Licence Fees	* Fines					Establ- ishment Recov- eries	Tools & Plants Recov- eries	Other recov- eries	
			1 Rs.	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8 Rs.	9 Rs.	10 Rs.	11 Rs.	12 Rs.	13 Rs.	14 Rs.	15 Rs.			
		Amount brought forward from last month.....																		
		Transaction of the month.....																	Deduct Refunds	Net
																			Rs.	Rs.
		Total for the month.....																		
		Total up-to-date carried over to the following month.....																		

This form is also used for maintaining the detailed accounts of (1) Refunds of Revenue and (2) Receipt and Recoveries on Capital Accounts.

¶ When a Major Head is divided into parts, a separate Register of Revenue should be kept for each part. Receipts pertaining to (a) Military Engineer Service Works, (b) Indian Air Force Works, (c) Postal Departmental Works, (d) Telecommunication Departmental Works and (e) Archeological Works referred to in paragraph 22.2.6 should be posted in separate registers/folio for each.

\* These columns are intended for the minor heads (and detailed heads, if any) subordinate to the major head concerned.

@ To be used in respect of projects for which capital and revenue accounts are kept.

FORM 46 A  
**SCHEDULE OF (I) REVENUE REALISED (II) REFUNDS OF REVENUE  
 (III) RECEIPTS & RECOVERIES ON CAPITAL ACCOUNT**  
*(Referred to in paragraph 22.4.15)*

Division .....

Name of System .....

Major Head .....

	Minor Heads (and detailed Heads)				Recoveries of Expenditure				
					Establis- hment	Tools & Plant	Other	Miscell- aneous	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Amount brought forward from last month									
2. Amount pertaining to this month									
3. Total to end of the month									
4. Deduct refunds									
5. Net up-to-date carried over to the following month									

Divisional Accountant

FORM 48

**STATEMENT OF LICENCE FEE RECOVERABLE IN CASH OR BY  
DEDUCTION FROM PAY BILLS**

*(Referred to in paragraph 9.3.4 of CPWA Code)*

Name of Division\_\_\_\_\_

Name of Canal etc.\_\_\_\_\_

Major Head to be credited\_\_\_\_\_

Register No. of Building	Name of Building	Name, rank and office of occupant, with rates of his pay and allowances, as known to the Divisional Officer	<u>20</u> Amount due to end of <u>20</u>	TO BE FILLED IN BY THE DRAWING AND DISBURSING OFFICER	
				Amount recovered during <u>20</u>	Remarks with date and other particulars of changes in the rates of emoluments shown in column 3
1	2	3	4	5	6
			Rs.	Rs.	



Forwarded to the \_\_\_\_\_(Drawing and Disbursing Officer)  
with reference to Rule 72 of C.G.A. (R&P) Rules, 1983.

Dated : \_\_\_\_\_

Divisional Officer

Completed and returned to the Officer in charge \_\_\_\_\_ Division.

Certified that the pay and allowances of the tenants named herein remained unchanged during the month, and that no arrears of emoluments were paid to them during the previous month except as indicated in Column 6.

Dated: \_\_\_\_\_

Drawing and Disbursing Officer

**FORM 49**

**REGISTER OF LICENCE FEE OF BUILDINGS AND LANDS**

*(Referred to in paragraphs 9.3.5, 9.3.6 and 9.5.5 to 9.5.7 of CPWA Code)*

Registered number of Building or Land	Particulars of property (including Class and name in case of buildings)	By whom occupied		Standard Rent (In red ink)		Arrears from last year	April 20			May 20			June 20		
		Name, rank and Office	Pay and allowances	Authority	Rate		Assesments	*Realisations	Balances	Assesments	*Realisations	Balances	Assesments	*Realisations	Balances
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL															
Dated initials of the Divisional Accountant															
Dated initials of the Divisional Officer															

\* The entry made in this column under each month should be made in black ink and underneath it be noted in ink of another colour, amount realized during the year upto date.

**FORM 49-- Contd**

**Abstract of Total Realisation**

	Recoveries how effected	Rent of Buildings	April 20		Rent of Buildings	May 20		Rent of Buildings	June 20	
			Other Rents	Total		Other Rents	Total		Other Rents	Total
*C	Cash realised in the division									
*A	Recoveries in the Defence, Post & Telegraph and Railway Account circles adjusted in the Divisional Accounts									
*T	Recoveries under the Accounts circles referred to in Paragraph 9.3.5									
	<b>TOTAL</b>									

\* If there be any items of minus realizations (Note below) paragraph 9.5.7) during a month, the figures to be entered against “C”, “A” and “T” should be divided into 2 items each *i.e.* (1) Gross and (2) *Deduct* Refunds, so as to facilitate the posting of the Register of Refunds of Revenue (paragraphs 9.5.1 and 9.5.2).

**FORM 49-- Contd**

**REGISTER OF LICENCE FEE OF BUILDINGS AND LANDS**

*(Referred to in paragraphs 9.3.5, 9.3.6 and 9.5.5 to 9.5.7 of CPWA Code)*

July 20			August 20									March 20 Supplementary			
Assesments	Realisations*	Balances	Assesments	Realisations*	Balances	Assesments	Realisations*	Balances	Assesments	Realisations*	Balances	Assesments	Realisations*	Balances	Remarks
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

**ABSTRACT OF TOTAL REALISATION**

Rent of Buildings	Other Rents	Total	Rent of Buildings	Other Rents	Total	Rent of Buildings	Other Rents	Total	Rent of Buildings	Other Rents	Total	Rent of Buildings	Other Rents	Total

\* The entry made in this column under each month should be made in black ink and underneath it be noted, in ink of another colour realised during the year upto date.

FORM 51

**SCHEDULE OF MONTHLY RECONCILIATION WITH  
.....BRANCH OF .....BANK  
FOR THE MONTH .....**

*(Referred to in paragraphs 22.3.1)*

*Part – I Cash Remitted and acknowledged*

	Bank Rs.
1. Opening balance brought over as per line 5 of last month's memo	
2. Cash etc. remitted during the month	
3. TOTAL	
4. Amounts acknowledged by Bank as per monthly statement (Receipt Scrolls)	
5. Difference (line 3 minus 4) as explained below. Closing Balance	

*Analysis of the closing balance as per line 5*

DETAILS OF CLOSING BALANCE (PART – I)

	Date on which remitted in to the Bank	No. and date of the challan	Amount	Reasons for the outstanding balance
	1	2	3	4
			Rs.	

**FORM 51 – Contd**

**PART – II – CHEQUES ISSUED AND PAID**

	Bank Rs.
1. Opening balance brought over as per line 5 of previous month's memo	
2. Cheques issued during the month	
3. TOTAL	
4. Cheques cashed as per bank's Payment Scroll.	
5. Difference (line 3 minus 4) as detailed below Closing Balance	

**Details of Closing Balance (Part – II)**

PARTICULARS OF CHEQUES		Amount	PARTICULARS OF CHEQUES		Amount	PARTICULARS OF CHEQUES		Amount
No.	Date		No.	Date		No.	Date	
		Rs.			Rs.			Rs.
<u>Uncashed</u>	<u>Cheque</u>							
			Total Uncashed Cheque					
			<i>Deduct—</i> Total of cashd cheques as per last column					
			Net difference		TOTAL			

*Divisional Accountant*

Note : The amount of Banking cash Tax Transaction (BCTT) shown in the payment scroll will be accounted for by the Pay & Accounts Officer of the Division to the Head of Account to which the salary and Allowances are debited. Divisional officer will show it as difference due to BCTT by making a Note in Part II of this Form.



FORM 52  
**REGISTER OF CHEQUE/RECEIPT BOOOKS**  
*(Referred to in paragraphs 6.7.1 to 6.7.3 23.1.3 of the CPWA Code)*

No. of Book	Designation of officer using it	Date of first entry in the Cash Book	Date of last entry in the Cash Book	Date of receipt of counterfoils of the books	Dated initials of the Divisional Accountant in token of examination	Date of return of Sub-Divisional receipt books (wherever necessary vide Note below paragraph 23.2.2)
1	2	3	4	5	6	7

Divisional Officer/Divisional Accountant

FORM 53

(P.W.D. 7)

**TRANSFER ENTRY ORDERS**

*(Referred to in paragraphs 8.1.6 to 8.1.12)*

FORM 53

(P.W.D. 7)

**TRANSFER ENTRY ORDERS**

*(Referred to in paragraphs 8.1.6 to 8.1.12)*

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

Particulars of the transactions :--

Reason for transfer

To be credited to Rs.

To be debited to Rs.

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

Adjusted in the account for \_\_\_\_\_

Vide Transfer Entry Book, item No. \_\_\_\_\_

Particulars of the transaction with the reasons for the proposed adjustment	Debits		Credits	
	Name of work or head of account	Amount	Name of work or head of account	Amount
		Rs.		Rs.

Countersigned

Divisional Accountant

Divisional Officer

Officer initiating the Transfer Entry

Date

Date

Initials of the Officer initiating the Transfer Entry

A Transfer entry should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry. In cases of corrections involving a reduction in the charges against the estimate of a work, it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified but also that the circumstances in which the charges were allocated wrongly under the estimate for the work are set forth clearly. It is not sufficient to state that the charges were erroneously classified previously.

*For use in Pay and Accounts Office*

Audited

Date : \_\_\_\_\_

Accountant

IAO  
AAO

Pay & Accounts Officer

FORM 53-A

OMNIBUS TRANSFER ENTRY ORDER OF STORES RECEIVED DURING \_\_\_\_\_

(Referred to in paragraph 13.2.2)

Dr. \_\_\_\_\_ Rs. Sundries To purchases Cr. \_\_\_\_\_ Rs.

Sl. No.	M.B. No. & Page	No. & date of indent	Name of supplier	Particulars of supply (Name of articles, quantities and rates)	Debit			Payment during the month		Authority for purchase where necessary
					Schedule Docket No.	Name of work (with classification)	Amount Rs.	Voucher No.	Amount Rs.	
1	2	3	4	5	6	7	8	9	10	11

ABSTRACT

Executive Engineer

\_\_\_\_\_ Division

*For use in Pay and Accounts Office*

*Audited*

*Accountant*

*JAO/AAO*

*Pay & Accounts Officer*

FORM 54  
**TRANSFER ENTRY NUMBER BOOK**  
*(Referred to in paragraph 8.1.10 of the CPWA Code)*

For the month of .....20 .

Date	Item No	* Particulars of each Transaction	Debit		Credit		Dated initials of Divisional Accountant
			Head of Account (with name of work)	Amount	Head of Account (with name of work)	Amount	
1	2	3	4	5	6	7	8
				Rs.		Rs.	
			Total		Total		

\* Authority should be quoted in all cases e.g. No. and date of T.E. order or of Advice and Acceptance of Transfer. In cases falling under Note 1 below paragraph 8.19 of the code it will be suffice if Divisional Officer initials the entry in this column.

Dated initials of Divisional Accountant

Dated initials of Divisional Officer

FORM 57

**REGISTER OF TRANSFERS AWAITED**

*(Referred to in paragraph 5.5.3)*

FOR THE YEAR \_\_\_\_\_ 20 \_\_\_\_\_

Reference to correspondence, etc.	Particulars	Name of work or head of account	Estimated Amount	Probable date of adjustment	Dated initials of Divisional Accountant	REFERENCE TO ADJUSTMENT		Dated initials of Divisional Accountant	REMARKS
						Month in which adjusted	Amount adjusted		
1	2	3	*4	5	6	7	8	9	10

\* Sums credited to the Division should be entered in column as *minus* figures.

FORM 58

**REGISTER OF SANCTIONS TO FIXED CHARGES**

(Referred to in paragraph 22.2.4)

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

Reference to sanction, with period for which the sanction has been accorded	Sanctioned Scale			AMOUNTS PAID FOR EACH MONTH							
				**MONTH	**April 20.....		**May 20.....		** June 20.....		
	Name of Appointment	Rate	No.	Amount Per mensum	Reference to voucher	Amount	Reference to voucher	Amount	Reference to voucher	Amount	And so on
						Rs.		Rs.		Rs.	

\* Each entry of sanction should be initialed and dated by Divisional Accountant.

\*\* 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 distinguished by the letter 'F'. Subsequent payments of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amounts available as entered in red ink. Claims for arrears not included in the original claims for the month concerned should ordinarily not be admitted without full explanation of the circumstances under which they were omitted.

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

FORM 59

**REGISTER OF MISCELLANEOUS SANCTIONS**

*(Referred to in paragraph 22.2.4)*

Item No.	No., date and authority	Substance of order	Amount of sanction	Dated initials of Divisional Accountant	NOTE OF EXPENDITURE INCURRED AGAINST EACH SANCTION			Dated initials of Divisional Accountant	Remarks
					No. of Vouchers	Month	Amount		
			Rs.				Rs.		

FORM 60

**REGISTER OF DIVISIONAL ACCOUNTANTS OBJECTIONS**

(M.S.O. (T) 107—A)

*(Referred to in paragraph 4.2.3)*

Item No.	# Brief particulars of the transaction or order placed under objection by the Divisional Accountant	Name of objection (Rules and orders to be quoted)	Amount placed under objection	<b>Dated initials of the Divisional Accountant</b>	Divisional Officer's replies (with reason for not admitting the objection)	Remarks by the Inspecting Officer
1	2	3	4	5	6	7
			Rs.			

Note :- This Register will remain in the personal custody of the Divisional Accountant except when submitted to the Divisional Officer under the provisions of paragraphs 4.2.3.

# Objection relating to transactions and orders of subordinate officer which fall within the powers of the Divisional Officer to sanction, or confirm should not be entered in this register.



FORM 61  
(P.W.A. 24)  
**SCHEDULE DOCKET**  
(Referred to in paragraphs 22.4.2)

Name of work\* or Schedule \_\_\_\_\_

# Classification of Charge \_\_\_\_\_ Month \_\_\_\_\_ 20\_\_

No. of cash voucher	Amount	Remarks	No. of cash voucher	Amount	Remarks	Particulars	Amount	Remarks
	Rs.			Rs.			Rs.	
						Brought forward		
						Cash Charges for which voucher are not required in P.A.O		
						Stock		
						@Transfer Entry		
						Debits—		
						T.E. No.		
						T.E. No.		
						T.E. No.		
						TOTAL		
						<i>Deduct Refund—</i>		
						Cash receipts—		
						@Transfer Entry		
						Credits		
						T.E. No.		
						T.E. No.		
						Total Refunds		
						Net charges of the Month		
			Total Carried forward					

Divisional Accountant\*\*

Divisional Officer

- \* Full name of work as given in the estimate should be entered here in the case of each work included in the Schedule of Works Expenditure Form 64 or in the Schedule of Deposit work, Takavi Works or Debits to Stock, Form 65, 66 and 72. 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. 1000 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 debits are shown should be given in the same column.
- \*\* The form will not be accepted by the Pay and Accounts Officer in the absence of initials of Divisional.**

Divisional Accountant



FORM 64

**SCHEDULE OF WORKS EXPENDITURE**

(Referred to in paragraphs 22.4.2, 22.4.6 and 22.4.15)

Division .....

Month .....20.....

Major Head, Remittance or other Accounts.....

Serial No.	Minor and detailed heads of classification	Schedule docket No.	Name of work (i.e. full name 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 month	Total Progressive expenditure (Month in which expenditure last appeared)	Total charges of the Year	Allotment	Sanctioned Estimate	REMARKS Regarding action taken to regularize the excess and the approximate amount of liability in the case of works for which technical estimates are not yet sanctioned if this work is completed indicate the date of completion.
							Excess	Excess	
				Rs.	Rs.	Rs.	Rs.	Rs.	

1. Normally, only those works should be included on which expenditure has been incurred during the month. In the schedule accompanying the monthly Accounts for September and March (Supplementary), however, all the works (including those relating to works where there are no fresh transactions during the months) should be included.
2. In respect of minor works and repairs maintenance works for which there is a lump sum allotment, column 8 may be filled in only in the comprehensive schedule accompanying the monthly Accounts for September and March (Supplementary).
3. In columns 8 and 9 the reference to the communication intimating the amount of allotment sanctioned estimates should also be quoted in the first month in which the expenditure appears or a revised sanction is issued.
4. The works relating to a particular project should be included at one place with the name of the project, as the heading.
5. The schedule 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 month or not.

**DIVISIONAL ACCOUNTANT**

**DIVISIONAL OFFICER**

MAJOR HEAD OF ACCOUNT-2059-PUBLIC WORKS 001-DIRCTION AND ADMINISTRATION  
SCHEDULE OF ESTABLISHMENT EXPENDITURE(Paragraph 22.4.4 and 22.4.15 of C.P.W.A. Code refers)  
SALARY

1	S.No.
2	Voucher No.
3	Bill No.
4	Pay of Officers
5	Dearness pay
6	Pay of Estt.
7	Personal pay (for small family norm)
8	Special Pay (Dep.Duty allow/central dep.allow.)
9	Dearness allowance
10	House Rent Allowance
11	City compensatory allowance
12	Conveyance allowance
13	Transportation allowance
14	Children Education Allowance
15	Tuition fees
16	Medical charges
17	Leave Travel Concession
18	Honorarium
19	Hill compensatory allowance
20	Overtime allowance
21	Bonus (Plb/Ad-hoc)
22	Other compensatory allowance*
23	Total Salary
24	Domestic travel expenses
25	Foreign Travel expenses
26	Office expenses
27	Wages
28	Payment for professional and Social services
29	Rents,Rates and Taxes
30	Other Administrative expenses
31	Short term Advance i.e. Festival Advance etc.
32	Other charges
33	Arrear of pay allowances
34	Total
35	Gross Total
36	Income tax
37	Cess on education
38	Surcharge
39	Subscription
40	Recovery of advance
41	MCA
42	OMCA
43	HBA
44	
45	0210-CGHS ontributionC
46	8011-CGEGIS
47	P.W.Deposits
48	Misc.recovery
49	Total Deductions
50	Net Payments

FORM 65  
(P.W.A. 33)

**SCHEDULE OF DEPOSIT WORKS**

(Referred to in paragraphs 16.2.2 to 16.2.4; 22.4.4 to 22.4.7)

Division \_\_\_\_\_

Part-I—Account of Deposit works affected during the month of \_\_\_\_\_ 20\_\_\_\_

Sl. No.	Detailed classification of estimate	Name of the work with name of depositor*	Deposits			Schedule Docket No.	Expenditure		Expenditure, if any charged to Miscellaneous P.W. Advances		Remarks If the work is completed say so
			To end of previous month	During month	Total up-to-date		Total charges of the month	Total up-to-date	Up-to-date	During the month	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Net chargeable during the month to P.W. Deposits.
Total for accounts affected by the month's transactions.			*	A							
Add Total for accounts not affected by the month's transactions as per part II						K		F			
Grand Total									G	H (=F-G)	± L (=K-H)
			§ E				Deduct Up-to-date total of accounts closing during the month as per items				
							J				

\* The amount as per entries A and D should be entered in columns 6 and 8 i.e. "Credits during month" and "Debits during month" of the Schedule of Deposits, Form 79.

¶ The amount as per entry C should by a transfer entry, be charged in lumpsum to Miscellaneous P.W. Advances.

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

The amount as per entry L should agree with the closing balance of Deposits for work to be done as per column 9 of the Schedule of Deposits Form 79.

*Part II – Account of Deposit Works not affected during the month of \_\_\_\_\_ 20\_\_*

Serial No.	Name of work, with name of depositor	Total deposits up-to-date	Total expenditure up-to-date	Expenditure debited to Miscellaneous P.W. Advances up-to-date	Month in which work was completed	Step taken to adjust (i) unexpended balances of completed works and (2) expenditure debited to Miscellaneous Works Advances.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
	Total transferred to Part -I					

---

*Divisional Accountant*

FORM 66  
(P.W.A. 36)

Month \_\_\_\_\_ 20

Division \_\_\_\_\_

**SCHEDULE OF TAKAVI WORKS**  
(Referred to in paragraphs 16.4.2 to 16.4.4, 22.4.4 to 22.4.7)

*Part I Accounts of Works affected by the month's transactions*

Serial No.	*Name of work, with the name and address of the cultivator responsible for it	Schedule Docket No.	EXPENDITURE		REALISATION			Remarks. If the work is completed, say so
			Total Charges of the month	Total up-to-date	To end of previous month	**During the month	Total up-to-date	
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	
Total for Accounts affected by the month's transactions								Closing Balance E (=C-D)
Add – Total for Accounts not affected by the month's transactions, as per Part II								
<b>GRAND TOTAL</b>		<b>C</b>	<b>A#</b>					
<b>ABSTRACT</b>		Rs.						
Opening Balance _____					<i>Deduct</i> – Upto date totals of accounts closing during the month as per item			
Plus Expenditure during the month _____								Net “up-to-date” totals of accounts remaining open at the close of the month
Minus Realisation _____								
Closing Balance ( <i>Vide Entry E</i> )								

\* When work is included for the first time in the schedule the sanction should be entered in red ink in column 2.

\* \*If the recovery is made otherwise than in cash, suitable explanation should be recorded in column for remarks. Repayments of realizations should be entered in column 7 as minus figures.

# The total realizations to end of previous month as per entry A should agree with the entry B in column 8 of last month's schedule.



**FORM 66 *Contd.***

*Part II -- Accounts of Works not affected by the month's transactions*

Serial No.	Name of work with the name and address of the cultivator responsible for it	Total expenditure up to date	Total realisations upto date	Month in which work was completed	Steps taken specially for adjustments of the outstanding balances of completed work.
		Rs.	Rs.		
	Total transferred to Part-I				

*Divisional Accountant*

## FORM 67

Suspense Head \_\_\_\_\_

(P.W.A. 17)

Deposit \_\_\_\_\_

SUSPENSE

**REGISTER**

DEPOSIT

**PURCHASE**

Class \_\_\_\_\_

(Referred to in paragraphs 13.2.6, 13.3.5, 13.4.7 and 22.4.4)

(Referred to in paragraphs 15.5.1, 15.5.2 and 22.4.4)

Item No.	*Month from which transaction dates	(Particulars of items with authority where necessary)	Opening balance of the year	April 20_____		Closing balance	And so on for the other months of the year	How adjusted (and other remarks where necessary)
				Debits	Credits			
				Credits ₹	Debits ₹₹			
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.		
		TOTAL						

\* To be indicated thus  $\frac{12}{92}$  for December 1992  $\frac{1}{93}$  for January 1993 and so on.

₹ Score out "Credits" in the case of Miscellaneous Works Advances and stock and "Debits" in the case of MPSSA and PW Deposits.

₹₹ Score out "Debits" in the case of Miscellaneous Works Advances and stock, and "Credits" in the case of MPSSA and P.W. Deposits.

\*\* To be indicated thus :  $\frac{\text{Paid in cash}}{\text{Or Recovered in cash}}$  "B" Adjusted by transfer entry, "C" converted into interest – bearing security and so on additional letters being entered with explanation at foot.

FORM 69

**ABSTRACT ACCOUNT OF CREDITS, DEBITS AND BALANCES OF  
THE MATERIAL PURCHASE SETTLEMENT SUSPENSE ACCOUNT**

*(Referred to in paragraphs 22.4.15 and 13.2.7 of the CPWA Code)*

Month .....

Division .....

Details of Credits	Opening Balance	Credit during the month	Total (Col 2 + 3)	Details of Minus credit during the month	Closing Balance (Col. 4 – 5)	* Remarks
1	2	3	4	5	6	7
8658 – Suspense Account Civil 129 – MPSSA 1. Payment of purchase through DGS&D (a) Purchase pending payment /adjustment (b) Payment for purchase through DGS&D  2. Payment of Direct purchase of store by division Purchase pending payment /adjustment (i) Central Store Division (ii) Other Division (iii) Local Purchase						

Divisional Accountant

\* Here the cheque no and amount through which settlement are effected should be indicated

FORM 70

**SCHEDULE OF MISCELLANEOUS WORKS ADVANCES**

*(Referred to in paragraphs 22.4.15 and 22.4.16)*

Part I – EXTRACT FROM THE SUSPENSE REGISTER FORM CPWA 67

Division \_\_\_\_\_

Month \_\_\_\_\_ 20 \_\_\_\_\_

Item No. as per register	Month from which the transaction dates	Authority	Reference to month in which the item was last affected	Particulars of items to be grouped by classes of Misc. Works Advances referred to in paragraph 19.4.1	Opening Balance	Debits during the month	Total (Columns 6+7)	Credits during the month	Closing Balance (Columns 8—9)	* 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 was a Cash Receipt say, so)
1	2	3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.		

**I** -- Sales on Credit

**III** -- Losses, retrenchments, errors, etc.

**II** -- Expenditure incurred on deposit work in excess of deposit received.

**IV**. -- Other items

\* Column A recovered in Cash 'B' adjusted by Book Transfer. The letter 'A' and 'B' should be entered in this column.

## PART II – (ABSTRACT ACCOUNT OF DEBITS, CREDITS AND BALANCES)

Class of Misc. Works Advances	Opening Balance	Debits during the month	(Columns 2+3)	Credits during the month	Closing Balance (Columns 4—5)
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Sales on Credit					
II. Expenditure incurred on deposit works in excess of deposit received					
III. Losses, retrenchments, errors, etc.					
IV. Other items					
TOTAL					

*Divisional Accountant*

## Part II should give the figures covering both affected and un-affected items.

FORM 72  
(P.W.A. 28)

**SCHEDULE OF DEBITS TO STOCK**  
(Referred to in paragraphs 22.4.2 and 22.4.8)

Item No.	Schedule docket	*Name of Manufacture or other item of expenditure (as given in the estimate)  <i>N.B.</i> – 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	If the work is completed, say so, (Amount of estimate to be filled in office copy only)
1	2	3	4	5	6
		<i>Manufacture</i>	Rs.	Rs.	
		Manufacture of . . . . .			
		Operation . . . . .			
		Outturn . . . . .			
		Total Manufacture Operation			
		Total Manufacture Outturn			
		<i>Land, Kilns, etc</i>			
		Total Land, Kilns etc.			
		HANDLING AND OTHER INCIDENTAL CHARGES			
		TOTAL HANDLING AND OTHER INCIDENTAL CHARGES			
		<i>Other Sub-Heads</i>			
		TOTAL OTHER SUB-HEADS .....			
		GRAND TOTAL			

*Divisional Accountant*

\* Only those works or item should be entered on which there has been any transaction during the month and the “operation” and “outturn” transactions 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 invariably be shown.

FORM 73  
(P.W.A. 29)

**STOCK ACCOUNT \***  
(Referred to in paragraph 22.4.9)

Month \_\_\_\_\_ 20

PART I – CLASSIFIED ACCOUNT OF RECEIPTS, ISSUES AND BALANCES

Item No.	Sub-Heads	Balance Rs.	Receipts Rs.	Total Rs.	Issues Rs.	Balance Rs.	Sanctioned Reserve	Remarks
1.	@ Manufacture							
2.	Land, Kilns etc.							
3.	Handling and other incidental charges							
4.	Other Sub-Heads							
5.	TOTAL							

¶ Certified that entries in lines 1, 2, 3 and 5 of this account agree with the corresponding entries in the suspense Register (Stock)

*Divisional Accountant*

**DIVISIONAL OFFICER**

*PART II – DETAILED ACCOUNT OF ISSUES*

Schedule Docket No.	Amount	Schedule Docket No.	Amount	Schedule Docket No.	Amount	Particulars	Reference to Schedule etc.	Amount
	Rs.		Rs.		Rs.			Rs.
						<i>Line 1 (Part I)—</i>		
						<i>Manufacture</i>	<b>72</b>	
						Credits for outturn		
						<i>Line 2—Lead, Kilns etc.</i>		
						T.E. No.	S.D. No.	
						T.E. No.	S.D. No.	
						TOTAL		
						<i>Line 3 Handling &amp; other incidental charges</i>		
						<i>Line 4—other Sub-Heads</i>	Previous column	
						Issues to works etc.		
						± Issues to contingencies		
						<i>Cash Credits to stock</i>	Consolidated contingent Bill	
						Sale Account	20	
						Sale Account	20	
						TOTAL		
						<i>Line 5</i>		
							Total Issues	

*Divisional Accountant*

\* For details see Schedule of Debits to Stock, Form 72.

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

¶ If the balances 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.

@ If the closing balance of “Manufacture” includes any items which are not chargeable against the Reserved limit, they should be detailed in the column for remarks.



FORM 74  
(P.W.A. 74)

**CLASSIFIED ABSTRACT OF EXPENDITURE**  
(Referred to in paragraph 22.4.11 of CPWA Code)

Name of Division.....

Month.....

Head of Account	Expenditure upto the previous month	Expenditure during the month	Progressive expenditure during the year	Remarks
1	2	3	4	5
<p>Note :- (The Major/Minor /Sub/Detailed/Object Heads may be opened as required)</p> <p>Major/Sub-Major Heads</p> <p>2059</p> <p>2216</p> <p>2701</p> <p>2702 and so on</p> <p>4059</p> <p>4026 and so on</p> <p>(as are required in day to day work)</p>				





FORM 76 B  
**STATEMENT SHOWING ITEMS UNDER CASH SETTLEMENT  
 SUSPENSE ACCOUNT UNSETTLED FOR MORE THAN 6 MONTHS**  
*(Referred to in paragraph 22.4.16)*

Sl.No.	Name of Responding Division	No. of items and amount involved		Breakup of Col.3		Action taken by originating Division to secure settlement
		No.	Amount	Months from which relates	Amount	
1	2	3	4	5	6	7

Divisional Accountant

FORM 77  
(P.W.A. 39)

**SCHEDULE** DEBIT **TO REMITTANCES**  
**CREDITS**

(Referred to in paragraphs 22.4.4 and 22.4.5 of C.P.W.A. Code)

Division .....

Month .....20.....

Item No.	Name of division (with name of Department and Government, if necessary)	*Particulars	@ Whether an original(O) or Responding(R) item	Authority				Amount brought to account	Particulars of Responding items which have been brought to account provisionally		Remarks \$
				Responding items intimated by <b>Pay and Accounts Officer</b> for Adjustment		Other items			Amount	Nature and objection quoting reference to the advice thereof sent separately	
				No. & date of intimation	Month & item No. of settlement or exchange account	No. and date of authority or acceptance (if any)	No. and date of advice (if any)				
1	2	3	4	5	6	7	8	9	10	11	12
		8782-Transfer between Officers ¶(to be detailed)  Public Works Remittance  I. Remittance into Bank II. Public Works Cheques (Total only) <b>8658-Suspense (Civil)-MPSSA</b> <b>I-Purchase Pending Adjustment/Payment</b> <b>II-Payment for purchases through DGS&amp;D</b>						Rs.	Rs.		

Entries in this schedule should be grouped under the several headings

Transactions representing the cost of work done should not be entered severally, as the necessary details of works are given in the schedule of works expenditure concerned.

Column 4 should be filled in only in respect of transactions falling under the group "III—Other Remittances".

In the schedule of credit, items representing cash receipts should be so described in this column and against all other items a reference to the Schedule pocket wherein the corresponding debit appears should be quoted.

Transactions representing the cost of work done should not be entered severally, as the necessary details of works are given in the Schedule of Works Expenditure concerned.

**FORM 79**  
**(P.W.A. 35)**  
**SCHEDULE OF DEPOSITS**  
(Referred to in Paragraph 15.5.3)

Month.....20

.....Division

Part I Abstract Account of receipts, adjustments and balances of deposits

Classes of Deposit	Opening Balance	Credits during the month	Total (2+3)	Debits during the month	Closing Balance (4-5)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I—Cash deposits of subordinates as security					
II—Cash deposits of contractors as security					
III—Deposits for works to be done					
IV—Sums due to contractors on closed accounts					
V—Miscellaneous deposits					
<b>TOTAL</b>					

**FORM 79—Contd.**

PART II – DETAILED EXTRACT FROM DEPOSIT REGISTER, FORM 67

Item No. as per Register	Month from which transaction dates*	Reference to month in which item was last affected	Particulars of items (to be grouped by classes of deposits) with name of work in the case of contractor	Opening Balance	Credits during the month	Total (5+6)	Debits during the month	Closing Balance (7—8)	How adjusted	(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)
1	2	3	4	5\$ Rs.	6\$ Rs.	7\$ Rs.	8\$ Rs.	9\$ Rs.	10@	11

Certified that, with the exceptions noted below, all the interest bearing securities as per time \_\_\_\_\_ or their acknowledgements by the authorized custodians, have been received and lodged in a chest in the custody of the Divisional Officer.

Exceptions (*with reasons*)

*Divisional Accountant*

- To be indicated thus – ‘New’ for items appearing for first time, “12/65” for December 1965, “1/66 for January 1966 and so on.
- \$ Columns 5,7,9 should not be totalled. The Cols. 6 and 8 should be tallied separately for each class of deposit.
- @ 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 letter 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.



**FORM 80**  
**(P.W.A. 42)**  
**MONTHLY ACCOUNT**  
(Referred to in Paragraph 22.4.12 and 22.4.13)

Division\_\_\_\_\_

Month\_\_\_\_\_

FOR USE IN PAY & ACCOUNTS OFFICES

.....SECTION

Totals and classifications checked and may be passed on to .....

Section.....for passing.

Branch Officer  
Section

Passed for Rs.\_\_\_\_\_.

Branch Officer

Division.....

Month.....

Item No.	Name of Major Head, Heads of account etc.	Schedule	Receipts Rs.	Disbursements Rs.
	<p><b>(a) <u>Revenue</u></b></p> <p>0059 Public Works</p> <p>0216 Housing</p> <p>0700 Major Irrigation</p> <p>0701 Medium Irrigation</p> <p>0702 Minor Irrigation</p>	Form No. 46		
	<p><b>(b) <u>Expenditure</u></b> <b><u>(Revenue Account)</u></b></p> <p>2059 Public Works Major Work Minor Work Stock M.P.W.A.</p> <p>2216 Housing</p> <p>2221 Broadcasting</p> <p>3054 Roads and Bridges</p> <p>2700 Major Irrigation</p> <p>2701 Medium Irrigation</p> <p>2702 Minor Irrigation</p>	Form No. 74		
	<p><b><u>Expenditure</u></b> <b><u>(Capital Account)</u></b></p> <p>4059 Capital Outlay on Public Works</p> <p>4216 Capital Outlay on Housing</p> <p>4221 Capital Outlay on Broadcasting</p> <p>5054 Capital Outlay on Roads and Bridges</p> <p>4700 Major Irrigation</p> <p>4701 Medium Irrigation</p> <p>4702 Minor Irrigation</p>			

	<p>Note: The heads given above are for specimen purposes and more heads can be added as per requirements.</p>			
--	---------------------------------------------------------------------------------------------------------------	--	--	--

Division.....

Month.....

Item No.	Name of Major Head, Heads of account etc.	Schedule	Receipts Rs.	Disbursements Rs.
	<b>(c) <u>Other Heads</u></b>			
	0021 Taxes on Income other than Corporation Tax— Income Tax	Form No. 76		
	0049 Interest receipts	Form No. 76		
	0210 Medical & Public Health – CGHS Contribution	Form No. 76		
	7610 Loans to Govt. Servants etc.	Form No. 76		
	8009 State Provident Fund – GPF etc.	Form No. 76		
	8011 Insurance & Pension Fund -- CGEGIS	Form No. 76		
	8443 Civil Deposits (PWD Deposits I to V)	Form No. 79		
	8658 Suspense Account (CSSA, MPSSA)	Form No. 69 & 76-A		
	8671 Departmental Balances* 8672 Permanent Cash Imprest	Form No. 77		
	8782 Cash Remmittances and adjustment between officers sending Account to same A.O.			
	<b>* <u>Cash Balance</u></b>			
	Opening Balance			
	# Closing Balance			
	Details of Closing Balance			

\* If the Closing Cash Balance is less than the Opening Balance the difference will appear in the Receipt column; but if the balance has increased during the month, the difference will fall in the Disbursement Column.

Memo of Miscellaneous Cash Receipts paid into Bank

Balance from last account		Rs.
Receipt during the month		
<b>TOTAL</b>		
Paid into Bank:	Rs.	
.....Bank vide Form 51.....		
.....Bank vide Form 51.....		
.....Bank vide Form 51.....		
Balance remaining to be paid as explained below:		

Certificate of Cash Balance

Certified (i) that the closing cash balance in the account agree with total of the balance recorded in the several cash balance reports form 5 (ii) that no single officer holds an imprest of more than Rs. 5000/- (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 (iv) that with the exceptions noted below, temporary advance outstanding in cash accounts of the second preceding month have since been cleared.

Name	Particulars of Advance	Amount Rs.	Dates on which the Advance were first made.	Remarks explaining the delay in clearance.

Divisional Accountant

Divisional Officer

See foot note overleaf prefixed by



**FORM 81**  
**ABSTRACT BOOK**  
*(Referred to in paragraph 22.4.1 of the CPWA Code)*

Month .....20.....

**Charges**

Division Office	2059 – Public Works					Major Works			Miscellaneous Account				Public Works Deposits 8443 Civil Deposits					8658 Suspense Account		Remittance			Total
	Works	Suspense			Pay & Allowances and OE								I										
		Stock	MWA	Workshop			7610 Loans & Adv. to Govt. Serv.	8011 CGEGIS	8009 GPF		2071 - New Pension Scheme Employee's Contribution	II	III	IV	V	129 MPSS	Cash Settlement Suspense	8782 PW I Remittances	Refund to be deducted from receipt side	Closing Balance			
Cash																							
Voucher No																							
Total																							
Transfer entries																							
T.E/OTEONo.																							
Total																							
Stock TE No.																							
Total																							
Total of Cash, Transfer Entries and Stock																							
Deduct-Refund Transferred from Receipt side																							
Net																							
Reference to Schedule Register etc., Form No.	64/74	73	$\frac{67}{73}$	70	64 A	74	31	76				67					76A	77	Transferred to Receipt side				

## C.P.W.A-81

### Notes to be printed on the fly-leaf of the Abstract Book, Form 81.

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.
2. The book should be posted from the several Cash Book in respect of cash transactions, from the Transfer Entry Book in respect of transfer entries and from the Summary of Stock Receipts and summary of indents in respect of stock transactions.
3. The amount of each cheque entered in 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 "Public Works Cheques".
4. In Posting the Stock transactions from the Summary of stock Receipts and Summary of indents 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 Abstract vide note below Para 7.2.30 should be excluded as these are posted in the Abstract book direct from the Cash Book and 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 documents 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 total of the columns headed "Cash from Bank" 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 paragraph 22.4.12 and 13.3.5.
6. Refund of Revenue appear as charges in the initial accounts and will 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 plant vide Statement E of Appendix-2, 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.



**FORM 83**  
**(P.W.A. 44)**  
**LIST OF SCHEDULE SUBMITTED TO PAY & ACCOUNTS OFFICER**  
(Referred to in Paragraph 22.4.15 and 22.4.18)

Form No.	Name of Document	No. of Documents	Remarks
1	2	3	4
80	Monthly Account		
46—A	Schedule of Revenue Realised Refund of Revenue Receipts and Recoveries on Capital Accounts		
74	Classified Abstract of Expenditure		
64	Schedules of Works Expenditure		
GAR 31	Consolidated Contingent Bill (with necessary vouchers.		
61	Schedule Dockets (with necessary vouchers transfer entry orders survey reports, and sale accounts attached to each).		
62	Schedule Docket of Percentage Recoveries		
72	Schedule of Debits to Stock.		
73	Stock Account (With Sale Accounts in support of the Cash Credits to Stock)		
69	Abstract Account of Credits, Debits and Balances of the M.P.S.S.A. (supported by a list of credits to the Suspense head) M.P.S.S.A. showing references to the Transfer Entry Orders aggregating to the figure shown in the Classified Abstract of Expenditure.		
70			
Local form	Schedule of Miscellaneous Works Advance Schedule of Work Shop Suspense		

Form No.	Name of Document	No. of Documents	Remarks
1	2	3	4
76	Schedule of Credits to Miscellaneous Heads of Accounts		
76—A	Schedule of Transactions adjusted under the Head 'Cash Settlement Suspense Account'		
77	Schedule of Credits to Remittances		
51	Schedule to Monthly Reconciliation of Cheques and Remittances		
77	Schedule of Debits to Remittances		
79	Schedule of Deposits		
65	Schedule of Deposit Works		
66	Schedule of Takavi Works		
13 & 14	Copies of Tools and Plant Received Sheets and Tools and Plant Indents, in respect of Special Tools and Plant (with supporting survey report of stores, Sale Accounts and Acknowledgements of officers concerned in the case of articles transferred to other PW Divisions including the Divisions of other Governments).		

The vouchers enumerated below do not accompany for the reasons stated against each :

Reference to Schedule Docket or Contingent Bill	Voucher No.	Amount Rs.	Reasons for non- submission	Probable date of submission
1	2	3	4	5

Divisional Accountant

Forwarded to the Pay & Accounts Office

Divisional Officer

Dated  
The..... 20...

FORM 84  
(P.W.A. 45)

**DIVISIONAL OFFICER'S REPORT OF SCRUTINY OF ACCOUNTS**  
(Referred to in Paragraph 22.4.18)

Month.....

After due examination of the office copies of the Monthly Account, and supporting documents, for the month of .....20....., which were despatched under 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 and the List of Accounts (Form 83) and a duplicate copy of the Monthly Account signed by me is attached to this report.
3. I have issued instructions for the adjustment, in the next months account, of the errors and omissions detailed below, which my scrutiny of the accounts has disclosed :

.....  
Divisional Officer

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

Date .....

.....Division

Enclosure : Monthly Account

To

The Pay & Accounts Officer,

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

**FORM 85**  
**REGISTER OF INTEREST BEARING SECURITIES**  
*(Referred to in paragraph 15.6.1 of the CPWA Code)*

Item No.	Name and designation of depositors	For what purpose of work (quoting reference to agreement or bond)	PARTICULARS OF SECURITIES RECEIVED							Date of receipt in office	Dated initials of the Divisional Accountant and of the Divisional Officer verifying the columns 1-11	Forwarded for safe custody to Bank or other officer #			Acknowledgement of Bank or other officer		Dated initials of the Divisional Accountant and of the Divisional Officer verifying the columns 13-17	Orders sanctioning the return or re-transfer of the security			Letter recalling the security if out of the office		Bank or Other Officer's letter with which received back		Particulars of the disposal quoting reference to acknowledgement of the depositor	Dated initials of the Divisional Accountant and of the Divisional Officer verifying the columns 19-26	Remarks
			Government Securities, including municipal Debentures, Port Trust Bonds and Post Office 5 Year Cash Certificates				Other Securities i.e. Post Office Savings Bank Pass Book or Deposit Receipts of Recognised banks					Number	Date	Name of Officer	Number	Date		Name of Officer	Number	Date	Number	Date	Number	Date			
			Number	Per cent (or issue price in the case of cash certificate)	Loan (or date of issue in case of cash Certificate)	Amounts i.e. Market value (or surrender value in case of Cash Certificate)	Name of Post Office or Bank	Number of Account Receipt	Amount *																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28

\* If the Post Office Savings Bank Pass Book pertains to a security deposit recovered in installments, no entry should be made in this column until the security has been fully paid up. But if such security deposit is to be refunded before the full amount is recovered it should be treated as fully paid up and brought on the register before being refunded. In all cases only the original deposit should be entered here and not the interest.

# Other officer implies Superintending.Engineer

FORM 86  
**ACCOUNT OF INTEREST BEARING SECURITIES**  
*(Referred to in paragraphs 15.6.1 and 22.4.19 of the CPWA Code)*

Division .....

For the year ending 31<sup>st</sup> March, 20.....

* Item No. as per Register of Securities	Name of Depositor (with name of works in the case of contractors)	Balance as per last account	Fresh deposits of the year	Total	Deduct securities returned or re-transferred to the depositors	Balance at the close of the year	Reference to acknowledgement of amounts in column 6 which should be attached	Remarks
1	2	3	4	5	6	7	8	9

Divisional Accountant

Certified that, with the exception noted below, all the securities shown in column 7 of this Account, or their acknowledgements by the authorized custodians are in my position.

Exceptions (with reasons)

Divisional Officer

\* Items should be grouped separately for each of the classes of securities enumerated in paragraph 15.2.2.

FORM 91  
**ANNUAL CERTIFICATES OF BALANCES**  
*(Referred to in paragraph 22.4.20 of the CPWA Code)*

For the year ended 31<sup>st</sup> March, 20.....

**CERTIFICATE NO. 1 – STOCK**

*A – Manufacture* – Certified (1) that the closing balance of Rupees..... in the accounts of the head “Manufacture” for March 20....., consisted with the exceptions noted below, only of the unadjusted charges upon operations in progress, (2) that all outturn from the operations has been duly brought to account and (3) that the closing balance does not relate to any operations, the accounts of which under the rule in paragraph 12.1.4, should have been closed and adjusted during the previous twelve months.

*B – Land, Kilns, etc.* - Certified (1) that the closing balance of Rupees..... in the accounts of the head “Land, Kilns” for March 20....., consists of the items enumerated below, (2) that all charges recoverable from other heads of account under rule or order (vide paragraph 14.2.6) have been duly credited to this head during the year, and (3) that the balance in respect of each item represents, in my opinion, a fair residue which the operations of coming seasons may be reasonably expected to bear at the prescribed rates of recovery :

Item No.	Particulars	Total number of years in which the capital account is to be cleared	Year in which the capital charges were first incurred	Gross Capital chargeable to end of year			Total credits on account of Recoveries to end of year			Balance outstanding at the end of year	Remarks
				To end of previous year	During year	Total	To end of previous year	During year	Total		
1	2	3	4	5	6	7	8	9	10	11	12
				*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	

\* In nearest Rupees only

C- *Other Sub-heads* - Certified (1) that the closing balance of Rupees..... in the accounts of the head “Other Sub-heads” in the Stock Account for March 20....., 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 works of the division for the subsequent twelve months :

Item No.	Particulars	Value	Remarks
1	2	3	4
1.	Unserviceable Stock (No details required).	* Rs.	₹ .....
2.	Serviceable Stock in excess of the requirement for the next twelve months, but which in my opinion it is necessary to keep in reserve. (No details required).		As per separate list forwarded to the Superintending Engineer for orders under cover of letter No. .... dated .....
3.	Surplus Stock, i.e. serviceable materials which are available for sale or transfer. (No details required).		
	Total		

\* In nearest Rupees only

₹ State the steps taken to obtain the necessary sanction to write off the loss.

#### CERTIFICATE NO. 2 – WORKSHOP SUSPENSE

Certified (1) that the closing balance of Rupees..... in the accounts of the head “Workshop Suspense” for March 20....., 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 20 ....., as required by paragraph 14.2.4 and (2) that actions has been taken to ensure their clearance in the Supplementary Account.



### CERTIFICATE NO. 3 –OTHER SUSPENSE ACCOUNTS AND DEPOSITS

Certified (1) that the closing balance of accounts named in the margin (as specified against each) for March 20....., have been reviewed in detail, (2) that no items are included therein which under rule do not pertain to the account concerned, (3) that with the exceptions noted below, none of the items, in view of the period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any special action, to effect clearance and (4) that in respect of the exceptions specified necessary action is being taken under my orders.

Material Purchase Settlement Suspense Account- Credit Balance of Rupees .....	
Miscellaneous Public Works Advances - Debit Balance of Rupees .....	
Deposits – Credit Balance of Rupees .....	

### 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 paragraph 10.6.4.

*B – Materials -* Certified (1) that in respect of each work in progress, in the accounts of which the suspense head “Materials” is being operated upon, the balances as per the Register of Materials-at-site Accounts as on 31<sup>st</sup> March 20....., have been verified and the report of verification reviewed by me and (2) that necessary action to clear the suspense head “Materials” has been taken in the case of all works completed during the year.

*C – Contractors and Labourers-* Certified (1) that the closing balances of the accounts of “Contractors and Labourers” as maintained in Register of Works in respect of works the accounts of which were open on the 31<sup>st</sup> March 20....., were as detailed below, (2) that the total of the Contractors balances as shown in Certificate No. 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 Sub-Divisional Officers concerned with the relevant records of unpaid wages [vide paragraph 10.2.4 (e)], (4) that there has been no abnormal delay in closing or adjusting the accounts of contracts which are no longer in operation, (5) that all “Secured Advances” are covered by duly executed indentures in Form 31 which I have seen, are in existence in the Divisional Office and (6) finally, that none of the other outstanding debit balances represent any overpayments, or have become or are likely to be irrecoverable.

*D – Land Acquisition -* Certified (1) that the closing balances of the suspense head “Land Acquisition” as maintained in Register of Works in respect of works the accounts of which were open on the 31<sup>st</sup> March 20....., 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

Serial No.	Full name of work	Details of Balances				Land Acquisition	Remarks
		Contractors			Labourers		
		Advance payments (Debits)	Secured Advances (Debits)	Other transactions Debits/Credits			
		* Rs.	* Rs.	* Rs.	* Rs.	* Rs.	
	Total						

#### 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 (vide paragraph 9.1.4) for the year ending 31<sup>st</sup> March, 20..... 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 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.

CERTIFICATE NO. 6 – CASH SETTLEMENT SUSPENSE ACCOUNT

Certified that the closing balance of Rupees..... in the accounts of the head “Cash Settlement Suspense Account” consists, with the exceptions noted below, only of outstanding transactions pertaining to the month of March 20....., for which the Intimations of Claim were duly despatched to the Ministry/Department concerned within the prescribed period; (2) that action has been taken to ensure the clearance of the outstanding amount.

.....  
Divisional Accountant  
Date .....

.....  
Divisional Officer  
Date .....

FORM 92

**REGISTER OF MEASUREMENT BOOKS**

*(Referred to in paragraphs 10.2.7 and 10.2.10 of the CPWA Code)*

Division .....

Sub-Division .....

**PART I – FOR ORDINARY MEASUREMENT BOOKS**

Serial No. of Book	Name of Sub-Division/Subordinate to whom issued * (To be corrected according to its use in the Divisional or Sub-Divisional Office)	Date of Issue	Date of Return	Year from the last day of which period of preservation is to be completed	Remarks

**PART II – FOR STANDARD MEASUREMENT BOOKS**

Serial No. Alphabetical	Sub-Division	Particulars of works		By whom certified as correct to form the basis of				Remarks
		Name of Building	Pages	Annual Repair estimates		Payments to Contractors		
				Name and Designation	Date	Name and Designation	Date	

FORM 96

**MEMO OF REVIEW OF ..... FOR THE YEAR .....**  
*(Referred to in paragraph 22.4.31 of the CPWA Code)*

State .....

.....Division

Month of Account	Dated initials of		Remarks
	Divisional Accountant	Divisional Officer	
April 20.....			
May			
June			
July			
August			
September			
October			
November			
December			
January			
February			
March			
Supplementary Account			





## **C.P.W.A-81**

### **Notes to be printed on the fly-leaf of the Abstract Book, Form 81.**

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.
2. The book should be posted from the several Cash Book in respect of cash transactions, from the Transfer Entry Book in respect of transfer entries and from the Summary of Stock Receipts and summary of indents in respect of stock transactions.
3. The amount of each cheque entered in 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 "Public Works Cheques".
4. In Posting the Stock transactions from the Summary of stock Receipts and Summary of indents 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 Abstract vide note below Para 7.2.30 should be excluded as these are posted in the Abstract book direct from the Cash Book and 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 documents 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 total of the columns headed "Cash from Bank" 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 paragraph 22.4.12 and 13.3.5.
6. Refund of Revenue appear as charges in the initial accounts and will 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 plant vide Statement E of Appendix-2, 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.