FORM 91 ANNUAL CERTIFICATES OF BALANCES

(Referred to in paragraph 22.4.20 of the CPWA Code)

For the year ended 31st 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.

		Total number of years	Year in which the	which to end of year			Total credits on account of Recoveries to end of year			Balance	
Item No.	Parti- culars	Parti- In which capital	To end of previ- ous year	During year	Total	To end of previ- ous year	During year	Total	outstan ding at the end of year	Remarks	
1	2	3	4	5	6	7	8	9	10	11	12
				*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	

^{*} In nearest Rupees only

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

CERTIFICATE NO. 3 - OTHER SUSPENSE ACCOUNTS AND DEPOSITS

Certified (1) that the closing	balance of accounts named in the margin (as
Material Purchase Settlement Suspense Account-	specified against each) for March
Credit Balance of Rupees	20, have been reviewd in detail
Miscellaneous Public Works Advances -	(2) that no items are included therein which
Debit Balance of Rupees	under rule do not pertain to the account
•	concerned, (3) that with the exceptions
Deposits – Credit Balance of Rupees	noted below, none of the items, in view of
Credit Balance of Rupees	the period it has been outstanding or of any
	other circumstances which may diminish
he change of its recovery calls for an	y enocial action to affect alcoronce and (1) the

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.

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^{st} 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 31st 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 31st 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	Full name of Work	Balance under suspense
.No.		head "Land Acquisition"
		* Rs.

^{*} In nearest Rupee only

	Full name of work		Details				
Serial No.			Contracto	ors		Land Acquisition	Remarks
		Advance	Secured	Other	Labourers		
		payments	Advances	transactions			
		(Debits)	(Debits)	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 paragraph9.1.4) for the year ending 31st 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 ba	lance of Rupees in
the accounts of the head "Cash Se	ttlement Suspense Account" consists, with the
exceptions noted below, only of out	standing transactions pertaining to the month of
March 20, for which the Int	imations of Claim were duly despatched to the
Ministry/Department concerned with taken to ensure the clearance of the o	in the prescribed period; (2) that action has been utstanding amount.
D	D: : : 1000
Divisional Accountant	Divisional Officer
Date	Date