**COMMONLY USED TERMS**

**1. Estimate:** Two Types

(a) Preliminary Estimate: Prepared on the basis of plinth area of building/ length of road, rough estimate

(b) Detailed Estimate:

Part I: Report: Reason, scope and purpose of proposal. (Drawings, Specifications and Schedule of rates)

Part II: Details of measurement: Calculations of quantities of each item of work based on design, estimated rates/ unit and cost of each item of work.

**2. Administrative Approval:**

(a) Given on the basis of preliminary estimate

(b) Material deviation should not be made.

(c) Excess up to 10% is permissible.

(d) Beyond 10% fresh approval is required.

**3. Expenditure Sanction:**

(a) Funds of the project have been provided.

(b) Not required for project costing 50 Lakh or less, only order of appropriation/ reappropriation is sufficient.

**4. Technical Sanction:**

(a) Indicates that the project is structurally sound and detailed estimates are accurately calculated.

(b) No project can be taken up without technical sanction.

(c) Also called sanction of detailed estimate.

**5. Work Contingencies:** 3-5% of the total cost is kept for meeting unforeseen expenditure.

**6. Original Work:** New construction including addition and alteration and special repairs. Based on

**7. Repairs:** (a) Annual Repairs e.g. White washing (b) Special Repairs: Plastering, Flooring nature of

**8. Petty Works:** Limit prescribed by the Superintending Engineer. work

**9. Major Works:** Sanctioned Cost more than 50L

Classification based on cost of work

**10. Minor Works:** Sanctioned cost 50L or less

**11. Percentage Rate Tender:** Tender is called for rates at a percentage higher/ lower than the rates in estimate of work.

**12. Item Rate Tender:** Contractors quote rate for each item of work.

**13. Work Order:** Given for work costing 10L or below

**14. Petty Work Requisition and account:** in case of Small work costing not more than 10000 estimates, account and completion certificate is prepared in this form.

**15. Direction Office:** Office of an Administrator who do not execute any work but one or more Divisional Officers work under its order.

**CHAPTER – 3 SYSTEMS OF ACCOUNTS**

1. PWD executes works of all classes required for civil departments of Government.
2. It also executes works for Military Engineering Services, Postal, Telecom & Railway works.
3. It executes works for other departments, other Government and non-Government works.
4. Non-Government works are of three types –
5. Deposit works – Entire estimated cost has to be deposited in advance.
6. Local Loan works - Cost of work is shown as Loan.
7. Takavi works – Cost of water course is recovered from farmers.
8. When PWD executes a work for/on behalf of another administration, the fund is placed at the disposal of PWD.
9. When PWD executes a work for MES, Postal, Telecom & Railways, the cost of work is debited to grants of the department.
10. When a PWD Division executes a work on behalf of other PWD Division, the cost is primarily debited to the accounts of the former Division but finally adjusted in the accounts of the later.
11. **Transaction of PWD**

**Revenue Heads e.g. 0059, 0216, 1054, 0701**

**Revenue e.g. 2059, 2216, 3054**

**Expenditure Heads**, **Capital e.g. 4059, 4216, 5054**

**Remittance Heads, e.g. 8782 (Remittance Cheques issued)**

**Suspense & Deposit Heads e.g. MPWA, MPSSA, MPWD**

1. Revenue realised is credited to Government Account.
2. Expenditure is incurred against grant voted by the Parliament.
3. Award given by Court/arbitral tribunal is charged on the consolidated fund of India.
4. Divisional Officer is the Primary Disbursing Officer.
5. He makes payment by drawing cheques against Letter of credit (**LOC**) on Local branch of accredited bank for payments of works.
6. He makes payment to staff of office, GPF (Other than GR-D) by sending bills to the PAO/Treasury.
7. If the Divisional Officer does not act as DDO then the prior approval of the Controller General of Accounts is necessary.
8. The Accounts of the Division is submitted to the Accounts Officer.
9. The Accounts of the Division is prepared under the supervision of Divisional Accountant.
10. Separate Accounts is maintained for stores received and issued.
11. Proforma Accounts is prepared annually for Irrigation, Navigation, Drainage and embankment projects, Commercial and Quasi commercial Undertakings.
12. A disbursing Officer should not only satisfy himself for a claim but also the audit.
13. A claim is valid when it is supported by a voucher and account is correct in all respect.
14. All the receipts and disbursement should be classified under proper head if it is known.
15. When Head is not known ----- Receipt is classified under MPWD (Misc. Public work Deposit) and Expenditure is classified under MPWA (Misc. Public works Advances)
16. Accounts Officer is respect of PWD Divisions means the officer to who accounts of a division is rendered.

**CLASSIFICATION**

**Major Heads of Accounts in PWD**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Category | PWD | | | IRRIGATION | | | PHE |
| Non-residential  Buildings | Residential  Buildings | Roads | MAJOR | MEDIUM | MINOR |
| Receipt | 0059 | 0216 | 1054 | 0700 | 0701 | 0702 | 0215 |
| Revenue Expdn. | 2059 | 2216 | 3054 | 2700 | 2701 | 2702 | 2215 |
| Capital Expdn | 4059 | 4216 | 5054 | 4700 | 4701 | 4702 | 4215 |

**Major Heads of Accounts in Administrative Departments**

|  |  |
| --- | --- |
| Departments | Head of Account |
| Police | 4055 |
| Education | 4202 |
| Medical & Public Health | 4210 |
| Flood Control | 4711 |

**Recovery Heads from Establishment and Contractors bill**

**Establishment Bill Contractors Bill**

|  |  |  |  |
| --- | --- | --- | --- |
| Type | Head | Type | Head |
| GPF | 8009 | Security Deposit | 8443 |
| CGEGIS | 8011 | I.Tax | 0021 |
| P.Tax | 0028 | VAT | 0040 |
| I. Tax | 0021 | Revenue/ Hire Charges | 0059/1054/0215/ 0701/0702/0703 |
| Loans to Govt. Servants | 7610 |  |  |
| Interest | 0049 |  |  |

**Misc. Heads operated in PWD**

|  |  |
| --- | --- |
| Head | Type |
| 2235 | Social Security and Welfare |
| 2071 | Pension and other retirement benefits |
| 2553 | MP’s local area development fund |
| 2245 | Relief on account of natural calamities |
| 2071 | Pensions and other retirement benefits |
| 8443 | Misc. P.W.Deposit |
| 8550 | Civil Advances |
| Functional Heads of P.W Divn such as  2059/ 3054/2215/2701 | Stock/ Misc.P.W.advance/ RCME |
| 8658 | TDS Suspense/ Purchases/ MPSSA/ CSSA |
| 8782 | Remittance/ P.W & Forest Cheques |

**Percentage Recoveries in Deposit Works**

|  |  |  |
| --- | --- | --- |
| Type | | Head |
| Percentage charges for Audit | For work done for private parties, Municipalities | 0070 other administrative services |
| For work done for Railways, Defence, Postal or Telecom | 2016 Audit deduct establishment |
| Pensionary charges | For work done for private parties, Municipalities | 0071 contribution and recoveries towards pension |
| For work done for Railways, Defence, Postal or Telecom |
| Recovery of establishment charges and tools & plants | For work done for private parties, Municipalities | 0059 Revenue |
| For work done for Railways, Defence, Postal or Telecom | 2059 General deduct charges |

**Some special cases regarding classification**

|  |  |  |
| --- | --- | --- |
| Head | | Type |
| Losses on Stock due to revaluation | | 2059 MPWA pending write off |
| Stock found short | | 2059 losses on stock |
| Profit on Stock due to revaluation | | 0059 |
| Stock found surplus | | 0059 |
| Cash found short | | 2059/3054/2701/2702/2703 MPWA |
| Cash found surplus | | 8443 MPWD |
| Classification is not known | | MPWA |
| Construction of Head Masters quarter | Within school premises | 4202 |
| Outside school premises | 4216 |
| Opening ceremony of a project | Commercial | Revenue Head 2059/3054/2700/2701etc |
| Non-commercial | Capital Head 4059/5054/4700/4701etc |
| Amount Paid by local body to PWD for a work | If it is a property of Government | 0059 Revenue |
| If it is a property of Local Bodies | 8443 Deposit work |

**CHAPTER – 4**

**RELATIONS WITH ACCOUNTS OFFICER**

1. Divisional Officer is the primary disbursing Officer.
2. He renders accounts to the Accounts Officer.
3. Accounts Officer conducts audit and incorporates into General Accounts.
4. All the receipts in PWD credited to Government Account by remittance into Banks and all the cheques issued are verified by the Accounts Officer with the scroll received from Bank.
5. Any discrepancies should be reconciled by the Divisional Officer with the bank.
6. Divisional Accountant has three (3) functions –
7. As an Accountant – Compiler of accounts
8. As an internal Checker – Checks to initial accounts, voucher etc.
9. Financial Assistant – Advisor for accounts related matter & budget estimates, operation of financial rules.
10. Divisional Accountant is also responsible for –
11. Checking of comparative statement in case of tender;
12. Bring to the notice of the Divisional Officer the cases where Sub-division Officers exceeds financial limits;
13. Inspect periodically the accounts record of sub-division.
14. Divisional Accountant should not ordinarily receive/disburse cash. In exceptional circumstances, it can be done with the previous consent of the Accounts Officer.
15. Divisional Accountant should not issue final receipts for revenue received in Form-3 over his own signature.
16. Divisional Officer can always seek advice of the Accounts Officer in the matters of Accounts, Rules in case of any doubt.
17. The Audit/Accounts Officer shall arrange for periodical tests to Divisional and sub-divisional Accounts.
18. The following should be forwarded to the Accounts Officer –
19. All sanctions and orders for receipts and disbursement.
20. All Financial sanctions.
21. Sanctions for write off of stores & loss of public money.
22. Contract agreement accorded by authority higher than the Divisional Officer.
23. Technical sanction for project work costing more than 25 lakh and non-project work costing more than 10 lakh.
24. If the Divisional Officer overrules the advice of Divisional Accountant, Divisional Accountant may make brief note in ‘Register of Divisional Accountants Objection, Form-60’ and lay it before Divisional Officer.
25. The register is reviewed by the Accounts Officer and finally disposed during inspection.
26. If no inspection takes place during a year by the Accounts Officer, then it should be submitted to the Accounts Officer in the month of April for review.
27. All irregularities should be brought to the notice of the Divisional Officer by the Divisional Accountant at least once in a month.

**CHAPTER – 6**

**CASH**

* **Receipt of Government dues.**

1. Divisional Officer may receive cash in payment of Govt. Dues up to an amount not exceeding Rs. 100.
2. The term local branch of a bank means –
3. Located at a station of the Divisional Officer.
4. Station of pay and Accounts Officer.
5. Cheques in payment of Govt. Dues should be drawn in favour of Divisional Officer if he has cheque drawing powers.
6. If the Divisional Officer does not have cheque drawing powers then cheques should be drawn in favour of PAO. In this case if such cheques are drawn in favour of Divisional Officer then it should be endorsed in favour of PAO.
7. Cheques drawn in payment of Government dues should be crossed.
8. When cheque is received only acknowledgement is given. Final receipt in Form-3 is given only after cheque is cleared.
9. When a cheque is dishonoured it is returned to the tenderer on surrendering the initial acknowledgement.
10. When Government dues are payable by a certain date the Divisional Officer or bank may refuse to accept a payment when –
11. Cheques or drafts tendered on the last day to the bank and last two working days to the Divisional Officer.
12. Cheques/drafts which are required to be cleared by inter-bank clearing house and the work of the house is disrupted.
13. Whenever receipt is made it should be at once recorded in the Cash Book.
14. Private cash should be kept separate from public/Govt. Cash.
15. When a payment is disallowed by the Accounts Officer, it should be at once recovered from the payee.
16. The Divisional Officer is responsible for rendering accounts of receipt and disbursement to the Accounts Officer to his satisfaction.
17. Any person may pay Govt. Dues directly to the bank in GAR Form No. 7.
18. Departmental receipts should not be used for Departmental expenditure.
19. Employment of Group-D staff to fetch/carry money should be discouraged.
20. Whenever a cheque book is brought in use, the number of cheque book and Serial no. of cheque forms is to be intimated to Accounts Officer and PAO.

* **Payment made by Divisional Officers.**

1. Payment is made by Divisional Officers by drawing cheques on accredited bank.
2. Payment by cheques is ordinarily made when amount is above Rs. 10.
3. Cash payment is made in case of petty amount, wages to labour and work charged establishment.
4. Cheque is drawn against LOC (Letter of credit) issued in favour of the DDO.
5. Letter of credit (LOC)

* **1st (Interim) LOC -**

1. At the beginning of financial year.
2. 1/6th of budget allocation.
3. After the vote on account has been obtained.
4. Includes payment for work, pay, TA, contingencies, anticipated advances from GPF.

* **2nd LOC –**

1. After the appropriation account is passed.
2. Take into account amount of 1st LOC.
3. Amount given for April to September and 80% of budget allocation.

* **3rd LOC –**

1. Issued during the month of October.
2. For proposals submitted up to 15th September.
3. Includes new works authorised/new deposit received.

* **4th LOC –**

1. Issued on the last working day of January.
2. Includes revised estimates and supplementary demands.

* **5th LOC –**

1. Issued on 15th March.
2. Indicating final adjustment.

* **No LOC will be issued after 15th March.**

1. Unspent balance of a LOC is carried forward.
2. Except the last LOC which is not carried forward to the next year.
3. If cheques against the last LOC are Encashed during the next year, it will be debited against the last LOC.
4. LOC not only contains assignments (current) but the progressive balance except the 2nd LOC.
5. The paying branch is responsible to ensure that payment does not exceed the amount of LOC at any time.

**ACCOUNTS PROCEDURE**

**RECEIPTS OF MONEY**

1. Recorded in Cash Book in Form-1.
2. Cash receipt (Form-3)/Cash memo (Form-3A) is granted in receipt.
3. Receipt in Form 3 is not granted in the following cases-

(a) Cheques/ Drafts received in settlement of inter divisional transfers.

(b) Deduction made from Bills.

(c) Sale of tender forms.

(d) Earnest money received and returned on the same day in case of rejected tenders.

1. Receipt in Form-4 is granted for cheques received from other Divisions which bear the endorsement “Not negotiable and not payable in cash”.
2. No receipt is granted for tender sale.
3. If receipt is due to recovery from bills, then the fact is to be stated in Form-3.
4. Duplicate copies of receipt are not granted. On request certificate may be given.
5. All receipts must be entered in cash book and Divisional Officer should put dated initials against each entry.
6. If no. of private cheques received is large then it is initially entered in ‘Register of cheques received and adjusted’ (Form – CPWA 1A) and daily totals are carried to cash book.
7. If any cheque is dishonoured then it is written back as minus entries.
8. If a Govt. Officer received cash/cheque as Govt. Dues and he does not have a cash book, he should at once pay/remit it to nearest officer having cash book or remit it to bank and send the challan to the officer having cash book.
9. All amount received in payment of Govt. Dues should be remitted to the accredited bank and recorded in the payment side of Cash Book.
10. If any receipt is temporarily used for departmental expenditure then the Divisional Officer before the end of the month draw a self cheque and send it to bank for remittance by endorsing the words “Received payment by transfer credit to Public Works Department”.
11. Receipts of outstation cheques are not to be accepted for payment of Govt. dues.

**ACCOUNTS PROCEDURE**

1. Payment is made either by cash/by drawing cheques.
2. Payment is also made by draft on request at Govt. Cost.
3. Payment is made by the disburser directly or through cashier.
4. Drawl of self cheque and depositing it in cash chest at the end of financial year is highly irregular.
5. Payment can be made directly to the bank account of payee if –
6. Power of attorney for payment in bank account is given.
7. Contractor’s acceptance and signature on the bill before payment is made.
8. Receipt given by the bank/bills receipted and discharged by bank.
9. Bills become a voucher after payment.
10. Payment should be supported by –
11. Voucher
12. Proper classification on the voucher.
13. Pay order signed and initialled by the DDO.
14. Acknowledgement of payment by the payee.
15. Payment can also be made by postal order.
16. When an article is received by value payable post, the cover together with the invoice showing the details of article received may be taken as a voucher.
17. Amount taken by DDO for disbursement during tour is treated as Temporary Advance.

**CASH BOOK**

1. Cash book is maintained in Form-1.
2. Account of Imprest and Temporary Advance in Form-2.
3. All monetary transactions are entered in Cash Book.
4. Cheques issued by Divisional Officer are initially recorded in Register of Cheques issued GAR-4.
5. Cheques from PAO are not entered in Cash Book but their delivery is watched through “Cross cheque or bank draft transit Register.”
6. All self cheques are also entered in “Subsidiary Cash Book” – Form GAR-3.
7. All the entries made should be initialled with date.
8. Divisional Officer should sign the cash book at the end of the month.
9. All the recoveries from bills should be entered in the receipt side of cash book.
10. Divisional Officer must verify the totalling of the cash book.
11. Remittance to bank should be verified with the bank challan.
12. Cheques issued should be verified with the counterfoils of cheque.
13. Cash balance should be verified on the last working day of the month or 1st working day of the following month before any disbursement.
14. Actual balance is recorded in Form-5 both the in figures and words. Details such as cash, Revenue stamps, imprest, and temporary advance should be recorded.
15. Cash found short – MPWA.

Cash found surplus – MPWD.

1. Cheque book and Receipt books are obtained from Central Forms stores, Kolkata.
2. Cash chest have two sets of duplicate keys. First set is kept in bank and verified every year during April.
3. Cash Balance:

|  |  |
| --- | --- |
| **Inclusion** | **Exclusion** |
| Legal tender coins, notes. | Counterfeit coins, private cash |
| Postal order , cheques , demand drafts in favour of disbursing officers, self cheques | Cheques , demand drafts in favour of contractor or other persons |
| Revenue stamps | Service postage stamps |
| Imprest or temporary advances in favour of self or subordinates | Cash forming part of sub cash chest |
| Un-disbursed salaries, wages of work-charged staff | Un-disbursed salaries of regular staff |
| Deposit at call receipts from banks. | All other deposit receipts |

1. Cheque: A cheque is valid for **3 months from the date of issue**.

Ex: A cheque issued on 3rd April is valid up to 2nd July.

1. Entries in the Cash Book: All receipts realized and all payments made should at once recorded in the cash book.

Except: Earnest Money, DCR refunded on the day on which they are received.

When the number of Private cheques received are large they are recorded in the

“**Register of cheques received and adjusted**” in CPWA form 1A and the total of

Cheques received and remitted to bank are brought to cash book.

1. Imprest: Imprest is the standing advance of a fixed sum.

Given to an official to make certain classes of payments.

Should not exceed **Rs. 5000/-** without sanction of the Govt.

Imprest account should be submitted at the closure of monthly account.

Imprest is recouped by equal amount of disbursement made by the Imprest holder.

1. Temporary Advance: Advance granted to subordinates to make petty payments.

Payment of already **passed vouchers**.

Accounts submitted along with vouchers and unspent amount if any.

**23.** Purchase of Revenue Stamps: Has no impact on cash balance as it forms part of cash balance.

**24.** Cancelled cheque: Written back in bank column of the cash book. A note of cancellation should be recorded against the original entry of the cash book and the counterfoil of the cheque.

**25.** Renewal of cheque: When a cheque is revalidated the amount of cheque is not recorded in the Bank column. Note that a new cheque is issued in lieu of old one along with the number of new cheque is recorded in the “To whom paid” column of the payment side of the cash book.

**26.** Cheque to replenish Cash: Self cheque drawn and Encashed should be entered in the cash book **on the date of drawa**l irrespective of the date of encashment.

**Entries in red ink**

|  |  |  |  |
| --- | --- | --- | --- |
| **Receipt side** | | **Payment side** | |
| 1. | When the existing entry is struck off and a new entry is made in between lines. | 1. | When the existing entry is struck off and a new entry is made in between lines. |
| 2. | When a temporary advance is closed. | 2. | When a temporary advance is made. |
| 3. | When an Imprest is decreased. | 3. | When an Imprest is granted. |
| 4. | When an Imprest is altogether withdrawn. | 4. | When an Imprest is increased. |
| 5. | When a new cheque is issued in lieu of old. |

**CHAPTER – 7**

**STORES**

1. The general administration of stores is vested upon Divisional Officer.
2. The duties of Divisional Officer are –
3. Acquisition
4. Custody
5. Distribution
6. Disposal
7. The accounts/records of store is vested upon store keeper.
8. The following adjustments are prohibited –
9. Debiting a work of the cost of materials not required/in excess of actual requirement.
10. Debiting a work for which funds are available intended to be utilized for another work for which fund are not available.
11. Writing back value of materials used on a work to avoid excess outlay over appropriation.
12. **Classes of stores:**

1. **Stores Account:**
2. **Goods Receipt Sheet:**

* Form – 8A
* Accounts of materials procured.
* Posted from challan accompanying the Goods.
* Printed in form of booklets duly machine numbered with the office copy intact and other copies perforated.
* Type – three copies/four copes. Words ‘original’, ‘duplicate’, triplicate’ & ‘quadruplicate’ printed on them.
* 1st copy – Office copy, 2nd copy – Stores supplier, 3rd copy – Sub division, 4th copy – Division for posting in priced store ledger & making payments.
* Payment for materials procured is done on the basis of GRS.
* Separate GRS is prepared for each material and separate for each supplier.
* Summary is prepared for each class of materials. (Form – 9)
* Booklets containing GRS are serially numbered.
* Issued to stores by division and Register in Form-12A is maintained for issue and return of booklets with office copies.

1. **Purpose of issue of materials:**
2. **Materials are issued to maintain the quality of work.**
3. **Certain materials are required to be imported by the Govt. Only.**
4. **To use the existing stock of division.**
5. **Stores Indent:**

* Form-7
* Accounts of material issued from stock
* Printed in form of booklets duly machine numbered, each indent has 4 or 5 copies prepared by Carbon process.
* Ist copy-office copy, 2nd copy-Indenter, 3rd copy-Subdivision, 4th & 5th copy (division)-for posting in priced store ledger, preparing monthly accounts and checking of bills.
* Indent should contain – (i) Head of account (ii) Type of material (iii) Name of indenter (iv) Name of work.
* A register in Form-35 is prepared to avoid excess issue of materials.
* Booklets of indent are serially numbered and issued by Division and a register in Form-7A is maintained to watch issue and return.
* Summary of stores issued. (Form-10)

1. **Bin Card:**

* Form-8 (Maintained in stores)
* Chronological record of receipts, issues and running balance.
* Maintained separately for each classes of materials.
* Posted from GRS and stores indent.
* Serially numbered and issued by Division and a register is maintained in Form – 12B.
* Periodically verified by Divisional Officer with priced store ledger.

1. **Priced Stores Ledger:**

* Form – 12.
* Contains quantity and value of Receipt, issues and balance of each classes of materials.
* Different pages are assigned for different materials.
* Posted from GRS and Stores Indent.
* Daily balances (both quantity and value) are worked out.
* The ledger is closed monthly and verified with summary of receipts and indents.

1. **Priced Vocabulary of Stores:**

* Contains list of materials in stock.
* Description of materials and identifying code.
* Price of purchase.
* Issue rate.
* Maintained in Division and kept up to date.

1. Market Rate: Cost per unit at market + carriage + wastage + Depreciation
2. Issue Rate: Market Cost + Carriage + Cost of Storage
3. Storage Charges: expenses on Work-charged establishment for keeping initial accounts+ Godown Rent+ maintenance of Godown).
4. Stipulated Rate: Rate per unit of materials which is recovered from the bill of the contractor
5. Supervision Charges:
6. 10 Percent supervision charges should be realized in addition to the value of stock including storage charges.
7. Issue of Stock materials to contractors for bonafide use on works - exempt from supervision charges

1. Made when stock materials are sold to the Public, other divisions, Departments, local bodies.
2. **Adjustment of profit & loss on stock:**

* Worked out at the end of the year.
* Worked out from priced store ledger.
* Profit is credited to revenue under the head 0059, 1054, 0700, 0701, 0702, 0215 etc.
* Loss is debited to MPWA pending write off.

1. **Stock taking:**

* Physical verification is done at least once in a year.
* Should be done by a person not in charge/subordinate to the person in charge of stores.
* The result of verification should be reported to Divisional Officer.
* Surplus stores value is credited as revenue receipt/receipt on capital Account.
* Value of deficit is kept under Misc. P.W. Advance pending recovery/write off.

1. **Rectification of Accounts of stores:**

* **Rectification is necessary for the following reasons:**
* Quantity found short/surplus.
* Issue rates are raised/ lowered.
* Stores become unserviceable.

\*\* When stores become unserviceable, a survey report is prepared in Form – 18 and then written off under the orders of competent authority.

1. **Tools and Plants:**

Types: (i) General/Ordinary – for general use.

(ii) Special Machinery & Equipment – for specified work.

1. **Numerical Accounts (Receipts):**

* When received examined and counted.
* Record kept in Tools and Plants received Sheet Form – 13.
* Prepared in triplicate – One copy retained by Storekeeper, 2nd Copy – sent to Sub-divisional Officer in Carbon process for posting in Tools and Plants ledger and 3rd Copy – sent to Division for payment and acknowledgement given to supplier.

1. **Issues:**

* Issued on requisition – Tools and Plants in Form – 14.
* Prepared in triplicate.

1. **Tools and Plant Ledger:**

* Maintained in Sub-division.
* Form No. 15.
* Three parts: (a) Part-I – Articles in hand.

(b) Part-II – Articles temporarily lent out.

(c) Part-III – Shortage awaiting adjustment.

* **Tools and plant ledger contained: Part-I may be grouped under following categories:**
* Scientific instruments and drawing materials.
* Plant and machinery.
* Tools.
* Navigation Plant.
* Camp Equipage.
* Livestock.
* **Part-II may be grouped under following categories:**
* Separate section for contractors and other persons.
* Have separate columns for issues and receive back.
* **Part-III - When shortage comes to notice.**

**Verification:**

1. Tools and Plants (T&P) found short.

Recorded in Part-III and clearance watched.

1. Shortage made good in kind.

Part-III cleared.

Part-I No entry.

T&P received sheet. Form-13 without entry in quantity column.

1. Made good by recovery of cost or write off ordered.

Part-III cleared.

Shown as issued in T&P issue Form-14

Entered in Part-I

**Sale of T&P – A sale Account is prepared in Form – 19.**

**Road Metal**

1. Quantity Account is maintained in Sub-division in Form-16.
2. Statement shows receipt, issues & balance kilometre by Kilometre.

**Land:**

|  |  |  |
| --- | --- | --- |
| **SL. No.** | **Description** | **Form No.** |
| 1 | Stores Indent | 7 |
| 2 | Bin Card | 8 |
| 3 | GRS | 8A |
| 4 | Summary of Receipts | 9 |
| 5 | Summary of Issues | 10 |
| 6 | Register for GRS booklet | 12A |
| 7 | Register for BIN Cards | 12B |
| 8 | Register for Stores Indent | 7A |
| 9 | Priced Store Ledger | 12 |
| 10 | Report of unserviceable stores (Survey Report) | 18 |
| 11 | Tools & Plants Sheet | 13 |
| 12 | Tools & Plants Indent | 14 |
| 13 | Tools & Plants Ledger | 15 |
| 14 | Road Metal Quantity Account | 16 |
| 15 | Sale Account of Tools & Plants | 19 |

**CHAPTER – 8 TRANSFER ENTRIES**

1. Transfer Entries are done-

(a) In order to correct an error of classification in the original accounts;

**Debit** **Credit**

4202 3054

(b) In order to adjust, by debit or credit to the proper head of account (or work), an item outstanding under a suspense account or under a debt, deposit or remittance head;

(c) In order to bring to account certain classes of transactions which do not pass through the cash or stock account e.g.

(i) For adjusting PAO Memos

(ii) for credit to “P.W. Deposit” on account of balances due to contractors on closed accounts.

**Debit** **Credit**

Work (Say 4202) 8443 Deposit

(iii) For credit to Revenue heads on account of revenue not recovered in cash including lapsed Deposits;

**Debit** **Credit**

8443 Deposit 0059/1054 etc

(iv) for original debits or credits to Remittance heads based on transactions not appearing in cash or stock accounts, e.g. transfer of tools and plant to another department or Government when the value is recoverable from them;

(v) For credit to the heads concerned of the several percentages leviable under the rules, e.g., those on account of supervision (when not recovered in cash), establishment, tools and plant and workshop charges,

(d) In order to respond to a remittance transaction advised by the Accounts Officer, if the corresponding debit or credit to the Remittance head has not already appeared in the accounts;

(e) In order to relieve the account of a work in progress of –

(i) Items which have ceased to be debitable to the estimate for work, and

(ii) Suspense charges which can no longer be kept within the accounts of the work. Such transfer entries are necessary either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries (otherwise than in cash) have become due, e.g., by the transfer of stores to any other work or account.

(f) To effect periodical adjustments such as

Annual adjustment to credit to the head “8009” GPF an amount equal to total of interest accruing and afforded to various Group ‘D’ and Work Charged establishment accounts by contra debit to the head ‘2049 – Interest Payments’ etc .

**Debit** **Credit**

2049 interest payment 8009 Deposit

2. An error which affects a debt, deposit, suspense or remittance head must be corrected by transfer, however if the accounts of the year in which the error takes place are not closed.

If the accounts of the year are closed, then -

(i) An item taken to one debt, deposit, suspense or remittance head instead of another – the correction should be made by transfer from the one to the other.

(ii) An item credited to a debt, deposit, and suspense or remittance head instead of to a revenue head; or debited to a debt, deposit, suspense or remittance head instead of to an expenditure head – the correction should be made by transfer to the head under which it should originally have appeared.

(iii) An item credited to a revenue head instead of to a debt, deposit, suspense or remittance head – correction should be made by debiting refunds and crediting the proper head

(iv) An item debited to an expenditure head instead of a debt, deposit, suspense or remittance head – correction should be made by debiting the proper head and crediting the relevant departmental receipt head (or in the case of a department not having corresponding receipt head, to the major head 0075 – Miscellaneous General Services).

3. Transfer authority in Form C.A.M. 34.

4. Transfer Entry Number Book Form CAM 35

5. Summary of Transfer Entries Form CAM 36

6. The transfer entry orders are prepared for the clearance of the suspense head “Land Acquisition” by debit to the final head “land”

**CHAPTER – 9 REVENUE RECEIPTS**

* + - 1. It is not permissible to take credit for revenue to the head concerned until it is realised.
      2. As an exception to the general rule, the following may be credited as revenue before realisation:-

(i) Supervision charges on sales of stock on credit.

(ii) Sale proceeds of such articles of tools and plant as are creditable to the minor head:- 800 “Other Receipts” below the concerned functional Major Sub-Major Heads of Account by debit to Sub-head “Miscellaneous Public Work Advances” under the Minor Head “799- Suspense” below the functional Major/Sub-Major Heads of Account

**Licence Fee of Buildings & Lands Demands and Recoveries**

The full assessed Licence fee must be recovered in advance.

The recovery of Licence fee will be made either in cash or by deduction from their pay bills.

* + - 1. Recovery in cash not suitable when the licence fee recoverable is dependent upon the rate of pay of the occupant.
      2. Demand of Licence Fees- Form 48 prepared in triplicate, one copy Divisional Officer, one copy Disbursing Officer, one copy along with the pay bill of licensee.

5. Register of Licence Fees of buildings and lands, Form 49- credit the account, credit the accounts of the Licensees with the recoveries as certified by the DDO.

6. Government quarters forming part of General Pool accommodation no monetary settlement is to be effected. Such recoveries are required to be booked directly against the final head 0216 - Housing in the books of Posts/Telecommunications/Railways.

7. A pensioner should be treated as a private individual for the purpose of these rules and the payment will be made in cash only.

**Refunds and Remissions**

1. Remission of irrigation revenue allowed before collection should be treated as reductions of demands.

2. Cash repayments of revenue actually collected and brought to account under the Major Heads 0059 Public Works, 0216 Housing, 1054 Roads and Bridges or Irrigation Major heads concerned should be accounted for under the minor head “900 Deduct-Refunds” of the Revenue head concerned.

3. All other refunds of revenue, such as refunds of licence fees adjusted by short assessment or short realization in a subsequent month and repayments of “Receipts and Recoveries on Capital Account” should be taken in reduction of the receipts under the heads concerned.

**Registers of Revenue**

Revenue Receipt

Refund of Revenue Form-46

Percentage Charges on a/c of establishment, tools & plants

Registers of Licence Fees-Form49 monthly totals are transferred to Form 46

Show the monthly assessments, realizations and balances of rents, of all residential buildings

**CHAPTER-10 WORKS ACCOUNTS**

**Muster Roll:**

1. Wages for labour engaged departmentally are drawn on Muster Roll Form 21.
2. Daily labour report in the Form CPWA 30 indicating the number of labourers and workmen employed is required to be sent on each day to the Sub Divisional Officer/Divisional Officer.
3. Labour report for muster roll of less than 15 persons is not required to be sent.

4. One or more muster rolls should be kept for each work.

5. One muster roll can be kept for several small works.

6. Separate rolls must be prepared for each period of payment.

7. The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll.

8. In Part II of the muster roll contain progress of work done if susceptible of measurement.

9. Unpaid wages are recorded in Register of Unpaid Wages, Form CPWA 21-A.

10. Subsequent payment of unpaid wages should be made on Hand Receipt, Form CPWA 28.

11. Wages remaining unpaid for more than 3 months are reported to the Divisional Officer. If wages remain unpaid after the completion of work the accounts of the work cannot be kept open for more than a month without the orders of the divisional officer. Wages remaining unpaid after the completion of the work are shown in the completion report.

**Casual Labour Roll:**

1. Wages of casual labour engaged for short period are paid through Casual Labour Roll CPWA Form 22.

2. Names of the labours are not required to be recorded.

3. Payment is made by a gazetted officer.

**Labour engaged through contractor:**

1. Employment of daily labour through contractor is not permissible except in case of emergency.

2. Payment made on the basis of daily report of work actually done.

3. Muster Roll/ Measurement Book are not required in such cases.

**Measurement Book:**

1. Exception to the rule that payments for all works are done on the basis of measurement recorded in the measurement book **CPWA Form 23**
   1. Lump sum contracts except addition and alterations.
   2. Maintenance jobs for which standard M.B is available.
   3. Work done by time-rate labour engaged through contractors.
   4. Work done through departmental labour if the work is not susceptible to measurement.
2. Measurement Book are of two types **(i) Standard (ii) Detailed.**

**Detailed Measurement Book:**

1. Recorded by Ex. Engineer, Asstt. Engineer or Sub Assistant Engineer in charge of work.

2. Entries

In the case of bills for work done:-

(a) Full name of work as given in estimate/agreement,

(b) Situation of work, (c) name of contractor,

(d) Number and date of his agreement,

(e) Date of written order to commence work,

(f) Date of actual completion of work,

(g) Date of measurement and,

(h) Reference to the previous measurement.

3. In case of piece meal work date of commencement and completion of work is not required.

4. Books are Machine Numbered

5. All corrections should be initialled and dated.

6. Corrections to rates and calculations are made in red ink.

7. Measurement Book has an Index which is kept up to date.

**Standard Measurement Book:**

1. Books are Alphabetically Numbered.

2. Approved by Divisional Officer for preparation of estimated for periodical Repairs.

**Bills & Vouchers**

1. A bill becomes a voucher after payment.

|  |  |
| --- | --- |
| **Types of Bill** | **Form No.** |
| First & final Bill | CPWA 24 |
| Running Account Bill | CPWA 26 |
| Account of secured advances | CPWA 26A |
| Bill form of Lumpsum contractors | CPWA 27-A & 27-B |
| Hand Receipt | CPWA 28 |

2. Bills are scrutinised and check measured by SDO.

3. The rates allowed should be entered in the Abstract of measurements and in the bill.

4. Part Rate may be allowed if work done falls short of the standard.

5. Payment for supplies is not permissible until the stores have been received and surveyed.

6. The advance payments against production of Railway Receipts or to make advance payment to firms for supply of stores should be debited to the **Suspense Account “Contractors-other Transactions/Advance Payments.**

7. Divl Officer must check that all the rates are correctly entered and that calculations have been checked arithmetically.

8. Fraction of a rupee is rounded off.

9. Statutory deductions (I. Tax, VAT etc) must be made from bills.

10. When a bill is prepared for the work or supplies measured, every page containing the detailed measurements must be invariably scored out by **a diagonal red ink line**, and when the payment is made an endorsement must be made in red ink, on the abstract of measurements, giving a reference to the number and date of the voucher of payment.

11. When a final payment is made on a running account, the payee, if he is able to write, should add in his own hand writing that the payment is “in full and final settlement of all demands”.

12. A Form printed on yellow paper is used for final payments.

**Type of payments:**

1. **On account payment:** For work done and supplies made for work done and measured.
2. **Advance payment:** For work done and supplies made for work done and not yet measured.

* Sanctioned by Superintending Engineer on certificate given by officer not less than the rank of Sub divisional officer to that effect that not less than the quantity of work paid has actually been done.
* Detailed measurement is done within 2 months and advance adjusted within 3 months.
* Extension granted by Chief Engineer (i) to 4 months for advances up to Rs 50,000/- (ii) to 6 months for advances above 50000/- to 1,00,000 (iii) above 1,00,000 requires previous sanction of the Govt of India.
* 2nd Advance granted when previous one is recovered.
* Divisional Officer shall prepare monthly statement for information to S.E so that clearance is watched.

(iii) **Secured advance:**

* For security of the materials brought in the site of work.
* Contract is for completed items of work (Labour plus Materials)
  + - * 90 % of the value of materials is given as secured advance.
      * Materials should be purchased by the contractor not by the Government.
      * Materials should be non-perishable in nature.
      * Materials should be at the site of the work.
      * Materials should be required for that work.
      * Accounts kept in form 26A.

(iv) **Lumpsum Advance Payment:**

* The bills actually under check in the division.
* A note of payment is kept in the original bill.
* Recorded in the accounts under “contractor’s other transaction”.
* Contractors undertaking should be taken that he will refund the excess amount, if any.

(v) (a) **Mobilization Advance: on Estimated cost**

* Given for works having estimated cost of Rs 1 crore or more.
* Max. Advance 10% of estimated cost or 1 crore whichever is less.
* If advance is between 50 lakh – 1 crore released in two installments, 1st installment being Rs 50 Lakh.
* Advance is covered by non-revocable Bank Guarantee.
* Recovery starts from 2nd running account bill or after 10% work completed whichever is earlier.
* The entire amount is recovered before 80% work is completed.
* Interest on Mobilization Advance is simple interest and notified by the Govt. and taken as interest receipt.

(b) **Mobilization Advance: on Machinery & Equipment**

* 70% of market value in case of old machinery and 80% of purchase price of new equipment or Rs 10Lakh whichever is less.
* Plant and machinery is Hypothecated to Govt.
* Interest free advance.
* Recovered as per orders of the Govt.

**Work- Charged Establishment**

* Pay Bill Form No. Form 29
* Pay bills are signed not earlier than 5 days before the last working day
* In case of outstation sub division not earlier than 15 days before the last working day.
* Unpaid wages are recorded in register Form 21-A
* Subsequent payments are made on Hand Receipt form 28
* Travelling Expenses are made on Hand Receipt form 28
* Charges are classified under the head of work for which they are employed.

**WORKS ABSTRACT BILL CPWA FORM 33**

Name of the work:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| From what sources posted | Vr/ TE No. | Final Charges | | | | Additional Charges for materials issued to contractor/ direct to work | Materials | Land Acquisition | Suspense- Contractors | | | Labourers | Total |
| Earth Work | Cement Concrete | contingencies | Land | Adv.  Payments | Secured Adv. | Other Transaction |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Column 3, 4, 5, 6 Sub head of work.

Column 6 cost of land finally acquired. +ve to land and –ve to land acquisition.

In Column 7 (i) the difference between Issue rate and stipulated rate is included with +ve or –ve sign.

(ii) Carriage charges of material incurred by the govt. at a promised place of delivery or other incidental charges.

Column 8 Cost of materials issued for departmentally executed works/ directly issued to works booked at issue rate.

Column 9 Advance payment for land acquisition

Column 10, 11 includes (i) Advance payment (ii) Secured advance

Column 12 Materials issued to contractors booked at stipulated rates

Column 13 includes unpaid wages to labourers.

FORM 40

**REGISTER OF WORKS**

Name of Work …… Authority …… Appropriation for the year ………… Folio No………………..

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Months | Final Charges | Contingencies | Materials | Labourers | Adv. Payments | Secured Adv | Other Transactions | Land Acquisition | Total |
|  |  |  |  |  |  |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Expenditure of  previous year  brought forward  (if any) |  |  |  |  |  |  |  |  |  |
| April |  |  |  |  |  |  |  |  |  |
| May |  |  |  |  |  |  |  |  |  |
| And so on |  |  |  |  |  |  |  |  |  |
| March |  |  |  |  |  |  |  |  |  |
| March  Supplementary |  |  |  |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |  |  |  |

**CHAPTER-11 LUMPSUM CONTRACT**

* Work executed by contractor for a fixed sum
* Fixed sum includes all contingencies
* Work done in accordance with drawings and specifications
* Detailed measurements not required to be kept

**For Addition and Alteration in a Lumpsum Contract**

* Schedule of Rates has to be specified
* Detailed Measurement is Required

**Payments for Work Done**

* Payment given on a certificate given by an officer not below the rank of Sub divisional officer
* Primary Disbursing officer will remain responsible for correctness of Payment
* Accounts of Addition & Alteration are kept separate from original Work
* Payment for Addition & Alteration can be made before completion of work

**Form of Bills**

Form 27A

* For intermediate payments
* Any intermediate payment is advance payment as there is no question of measurement
* Secured Advance can be given and account of materials is kept in Part-II of the bill
* While giving Secured Advance Indenture in Form-31 taken from the contractor

Form 27B

* Final Payment made to the contractor
* Printed in yellow paper in Red ink

**Special points**

* As there is no measurement books in case of lump sum contracts material supplied are not recorded in MB
* As all the intermediate payments are either Advance Payment/ Secured Advance no amount is shown as creditable to contractors on account of work done
* Columns D, E, G, & H in ordinary bill form is replaced by column 4, 5, 6 & 8 in Form 27 A&B

**CHAPTER-12 MANUFACTURE ACCOUNTS**

1. Account for departmentally manufactured materials. Separate account for each job.

2. The materials may be required for several works/ a particular work.

3. A job card is maintained which contains (a) quantity (b) value of materials produced.

4. Register of manufacture (CPWA form 42) - Progress of manufacture.

5. Register is closed when the job is over if the manufacture is seasonal.

6. When operation is continuous it should be closed at least once in a year.

7. From the job card operation & Outturn can be ascertained.

8. Cost of Land, Klin & special plant are wholly debited to manufacture account if the operation is seasonal.

9. If the operation is continuous it is first debited to stock account and all the repairs to kilns are also debited to stock account. Then the entire cost is distributed/ recovered in suitable instalments by crediting to stock & debiting to operation accounts.

10. When the manufacture is taken on behalf of other departments/ division/ local bodies/ individuals charges on account of establishment, tools & plants is charged and recoverable.

11. General establishment, ordinary tools & plants or interest on capital cost of Land, Klin, Plants are not charged to operation account. All the above charges are included if proforma accounts are maintained.

12. Road Metal digging is not treated as manufacture.

13. No supervision charges are levied on manufacture

14. Accounting of Manufacture: Manufacture account is a suspense account which is cleared when cost of produced material is recovered and cost of operation is cleared Stock suspense contains a different subhead ‘Manufacture’.

1. When payment is made for purchase of material for stock.

Credit Debit

P.W.Cheques CSSA

1. When material is received in stock.

Credit Debit

CSSA Stock- general

1. When material is issued from stock-general to stock-manufacture

Credit Debit

Stock-general ` Stock-manufacture

1. When material is manufactured/ and taken to stock

Credit Debit

Stock-manufacture Stock-general

1. When material is sold

Credit Debit

Stock-general P.W.Cheques

**CHAPTER-13 SUSPENSE ACCOUNTS**

Suspense minor head is required to be kept under single Major Head operated in a Division (2059/ 3054/ 2700/ 2701/ 2702/ 2215)

There are 3 suspense head (a) Stock (b) Misc. Work Advances (c) Workshop Suspense

Misc. Purchase Settlement Suspense Account is maintained under ‘8658 Suspense A/c’.

**Misc Work Advances**

Detailed accounts are kept in Form-67 MPWA.

Expenditure incurred in excess of deposit received, details are not necessary as the details are recorded in schedule of Deposits.

**CHAPTER-14 WORKSHOP ACCOUNTS**

1. The accounts to be kept depend upon extent of operation and size of shop.
2. Every job in a workshop should have an estimate of cost which includes prescribed percentage for indirect charges.
3. Indirect charges include—
4. Supervision charges
5. Interest on capital cost of buildings, plant and machinery.
6. Maintenance charges of buildings, plant and machinery.
7. Depreciation of building, plant and machinery
8. Establishment charge including Audit and Accounts establishment.
9. Supervision charges are calculated on the basis of materials issued to job.
10. Other charges are calculated on the basis of cost of labour and stores.
11. Workshop Annual Accounts is a proforma Account consisting of
12. Capital Account- Value of building, machinery, plant, stock, balance of workshop suspense
13. Outturn Account- charges on labour and stores, general & indirect charges.
14. Profit & Loss Account- Indirect charges
15. Head of Account of different charges--

**CHAPTER-15**

**DEPOSITS**

P.W.Deposits Interest Bearing Securities

a. Cash deposits of subordinates as security,

b. Cash deposits of contractors as security,

c. Deposit for work other than Takavi Works to be done,

d. Sums due to contractors on closed accounts

e. Miscellaneous deposits

Note: Promissory notes, stock certificates, Municipal debentures, Port Trust Bonds & debentures, Bonds or debentures issued by the Corporate Bodies accepted at 5% below their market price or at their face value, whichever is less

**LAPSED AND CONFISCATED DEPOSTS**

At the close of March each year, the following classes of items in the Public Works Account should be credited to Government as Lapsed Deposits:-

(i) Deposits not exceeding twenty five rupees, unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing

(ii) All Deposits or balances in excess of the above said amount, unclaimed for more than three complete accounts years.

Before the amount of lapsed or confiscated deposits is credited to Government as revenue, the original realization should be traced and reference to the credit should be so recorded against the original entry in cash book and other accounts as to make the entertainment of a double or erroneous claim impossible.

Deposits credited to Government cannot be repaid, without pre-check by the Pay and Accounts Officer who will authorize payment on ascertaining following

(1) That the item was really received,

(2) That it was credited to Government as lapsed or confiscated and

(3) That the claimant’s identity and title to the money are certified by the Divisional Officer.

The amount repaid should be treated as a refund of receipts under the Major Head to which it was credited and the repayment should be noted in the Deposit Register against the entry for its credit to Government

**Deposit Register:**

(a) Suspense Register, C.P.W.A 67

(b) Shows month by month the total receipts and adjustments and the closing balance of each

Separate deposit item

**Schedule of Deposit Works:** Form CPWA 65

**Schedule of Deposit**

Form CPWA 79

Part I Account giving total for each class of deposit.

Part II detailed extracts from the deposit register. In Part II only such items need be extracted as are effected by the month’s transactions.

**Register of the receipt and disposal of Interest bearing securities:** CPWA form 85

**Account of Interest-bearing Securities for submission to the Pay and Accounts Officer**: CPWA form 86

**CHAPTER-16**

**NON-GOVERNMENT WORKS**

Deposit Works Local Loan Works Takavi Works

**Deposit Works:**

* Works undertaken by PWD on behalf of a local body, non- govt. organization, private individuals.
* Gross estimated expenditure of the work is recovered in advance.
* Excess expenditure over deposit received is booked under Misc. Works Advances pending recovery.
* Transaction of month recorded in schedule of Deposit Works (Form-66)

**Local Loan Works:**

* Expenditure incurred by PWD as loan to Local Body, Municipality, Municipal Corporation or Port Trust etc.
* Expenditure on a local loan work- Schedule of Debits to Miscellaneous heads of Account, Form 76 supported by Schedule of Works expenditure in CPWA Form 64.

**Takavi Works:**

* Construction or maintenance of water courses etc. which is treated by the Govt. as Takavi advance to the cultivators.
* It is recorded under the head “8550 Civil Advances- Takavi Works Advances”.
* They should be accounted for in the Schedule of Takavi Works, Form 66, which shows the expenditure incurred on each work, the amount realized on account of it and the outstanding balance of the account.

**CHAPTER 19- CONTINGENT CHARGES**

**Modes of obtaining Cash**

* Obtained from accredited bank by cheques
* Contingent charges do not include charges under Construction, Repairs and Machinery and Equipment.
* If the contingent charges exceed monthly limit, the bill for the month should be submitted to the Superintending Engineer, for sanction.
* Contingent charges and Grants-in-aid may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

**Accounts procedure**

* Payments should be brought to account in cash books or imprest cash accounts.
* At the end of the month all contingent should be consolidated in a bill in form **GAR 31**for submission to the Accounts Officer with the Monthly Account.
* Particulars of the charges need not be entered in this bill except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.
* Vouchers which are not required to be submitted to Accounts Officer should be stamped ‘Paid’ and cancelled by the Drawing and disbursing Officer.
* A register of contingent expenditure in Form **GAR 27** and the initial of the Divisional Officer or of a Gazetted shall be entered against the date of payment of each item, who will also ensure that the expenditure is kept within the budget allocation.
* Petty payments should be made out of the regular cash or imprest balances of the division and not out of undisbursed balances of cash for payment of establishment charges.
* Crossed Government Account’ cheque in favour of the Post master or State Bank of India branches which are authorised to sell stamps may be drawn or obtained by drawing and disbursing officers from Pay and Accounts Office by preferring a bill indicating the value of postage stamps of various denominations required, and giving a certificate that the stamps will be used for postage on bonafide communication in public service and that the expenditure could not be avoided.

**CHAPTER-20 DIRECTION AND OTHER SPECIAL OFFICES**

* Apply only to the offices of the Chief and Superintending Engineers, Superintendents of works and other special officers not being Divisional Officers or their subordinate officers.
* Not concerned with the actual execution of works, with the disbursement of money or with the provision or custody of any materials.
* Do not ordinarily realise any departmental receipts, any petty amounts received occasionally should be remitted at once into the accredited bank.
* The monetary transactions confined to payments of office expenses and pay and allowances of
* These may be divided into two distinct groups:-

1. Pay and allowances. 2. Contingent charges.

* Establishment bills will be presented for encashment at the Zonal PAO at the places where the office of the Accounts Officer is located and the authorized division at the places other than the place of office of Accounts Officer.
* Recoveries should be made by deduction from their bills. When amounts recovered have to be paid into a court of law, or into the Post Office Savings Bank as security deposits, recoveries should be made in cash at the time of disbursement of pay and the amounts recovered, should be forthwith remitted.

**CHAPTER-21 ACCOUNTS RETURN OF SUB-DIVISIONAL OFFICERS**

1. Goods Received Sheet and Stores Indent
2. Result of verification of Stock
3. Indents, Sale account and received sheets of T & P.
4. Monthly Receipt, issue and balance of road metal.
5. Transfer entry orders.
6. Reports of recovery of rent of buildings and land.
7. Contractors and suppliers bills.

**CHAPTER-22**

**ACCOUNTS OF DIVISIONAL OFFICERS**

Preparation of Accounts

1st Step: Preparation of Abstract in Form-81

From Records (i) Divisional and sub-divisional Cash Book (ii) Stock Account (iii) Transfer Entries

2nd Step: Preparation of Schedule Dockets (charges on works except percentage charges Form-61)

Preparation of Schedule Docket for percentage recoveries Form-62