

# BOOK OF FORMS

REFERRED TO IN THE  
CENTRAL PUBLIC WORKS ACCOUNT CODE

(APPLICABLE TO THE FEDERAL CIVIL SERVANTS THROUGH-OUT PAKISTAN)

*Corrected & Modified* |

*by*

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**Z A K A A L I**  
(ADVOCATE)

( Exponents of Civil Service, Labour, Taxation & General Laws )

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# BOOK OF PRAYERS

FOR THE YEAR 1900

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These forms are standardised in the C.P.W.A. series, and for this purpose bear the nos. C.P.W.A. 1, C.P.W.A. 2, etc. Supplies of these standardised forms except Nos. 3 which are obtainable from local treasuries, (vide Rule 148 of the Treasury Rules, sec I and paragraph 88 of the Central Public Works Account Code) are obtainable to the observance of the procedure prescribed by the Controller of Printing and Stationery, from the Deputy Controller of Stationery and Printing, Karachi or Dacca as the case may be. For particulars regarding the designs and parts in which these forms are used, see the prescribed form of "Indent for C.P.W.A. Forms" (numbered C.P.W.A. Form 1) by the Manager of Forms Press.

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\*See the foot-note (\*) on page (i) *ante*.

†This form is authorised to be printed as a special form.

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**FORM 1.**  
**(P.W.A. 1.)**  
**CASH BOOK**

[Referred to in paragraphs 76 to 82.]

**Notes to be printed on the fly-leaf of the Cash Book.**

1. The cash book contains two money columns headed (1) "Cash" and "Bank or Treasury", 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 or Treasury" columns 8, 10 and 11, and the amount only on the receipt side as "Cash from Treasury" 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 or Treasury" 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 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 if any, the name of the work, and such a brief narration as will indicate unmistakably the nature of the transaction must be entered against each item. The amount debit or credit 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 opposite the entries in columns 5 and 12, headed "Classification of Receipts" and "Classification of Charges." No receipt or payment other than "Cash" as defined in paragraph 43 of the Code should be entered in the cash book. A deduction made at the time of payment, creditable to a work head of account other than that to which the payment itself is debit, should, however, be entered on the receipt side of the cash book.

3. Transactions must be entered in the cash book as soon as they occur and strictly in the order of occurrence. If, however, owing to the absence of the disbursing officer on tour a cheque issued by him, whilst in camp, is entered in the cash book maintained at his head quarters on a subsequent date, the actual date of issue of the cheque should be noted in the cash book as the denominator of a fraction the numerator of which will be the date on which the transaction is incorporated in the book. A similar procedure should be observed when the double transaction relating to the classification of miscellaneous cash receipts by a subordinate and their payment directly into treasury is incorporated in the cash book of the superior disbursing officer on receipt of the receipted chalan of the treasury from the subordinate, as prescribed in paragraph 65 of the Code.

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

5. Acknowledgments 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 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 increase 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. A similar procedure should be observed when the disbursing officer removes cash from his chest and takes it with him on tour for disbursement.

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 the 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 61 and 62 of the Code.

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

	<i>Rs. a.</i>
Cash in chest ... ..	...7 9
Imprest with Mr. R. Johnson ... ..	...100 0
Temporary Advance with Mr. Abdul Raheem ... ..	... 50 0
Total cash balance as above	... 157 9

Rupees one hundred and fifty-seven 9.

12. If the disbursing officer draws on more than one district or sub-treasury or the Bank, the total amount of cheques drawn during the month on each (excluding the amount of cancelled cheques), should be recorded in another note at foot of the cash book.

13. 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.

[Referred to in paragraphs 76 to 82.]

Division, Cash Book of

for the month of \_\_\_\_\_ 19\_\_ .  
PAYMENT SIDE.

Date of Receipt.	No. of Voucher or Receipt.	From whom Received, etc.	Amount (Cash).	Classification of Receipts.	Date of Payment.	No. of Voucher.	To whom paid, etc.	PAYMENTS.			Classification of charges.
								Cash.	BANK OR TREASURY. No. of Cheque (with No. of Cheque Book).	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. a.					Rs. a.		Rs. a.	



## FORM 2.

(P. W. A. 3.)

### IMPREST CASH ACCOUNT.

[Referred to in paragraphs 83 to 87.]

*[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, 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 disbursement from this imprest should be entered daily as they are made, clearly and in full detail; and from time to time, when 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 in 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 recouping 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 recouping 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 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 87 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 4 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 recouping, 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 when such occur. 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, 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 83 to 87.]

*Imprest cash-book of*

Month and Date.	Voucher No.	Transactions.	Amount of each payment.		Total.		Head of account.
1	2	3	4	5	6	7	8
			Rs.	a.	Rs.	a.	

**ABSTRACT OF CHARGES.**

Names of works.												
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.
Period												
<b>Total</b>												

<sup>1</sup>N.B.— This abstract will be printed at the back of each form and should be filled in by the Sub-Divisional Officer when the imprest holder receives funds from him and in other cases by the Divisional Office.



**FORM 4.**  
**TREASURY REMITTANCE BOOK.**  
 (Referred to in paragraph 75.)

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

Date of remittance.	AMOUNT IN WORDS.		AMOUNT IN FIGURES.		Signature of Treasurer or other person designated to attach second signature for sums under Rs. 500 received by transfer in account.	Signature of Treasury Accountant.	Signature of Treasury Officer for sums not less than Rs. 500.
	Rupees.	Annas.	Rs.	a.			

**FORM 5.**  
(P. W. A. 2.)  
**CASH BALANCE REPORT.**  
(Referred to in paragraph 81.)

*Part I.—Statement of the actual balance of Cash in the hands of—*  
\_\_\_\_\_ *on the* \_\_\_\_\_ *day of*  
\_\_\_\_\_ *19* , *and of standing imprest and temporary advances*  
*with subordinates.*

Description.	No.	Amount.		Remarks and explanation of large balances, &c.
1	2	3	4	
		Rs.	a.	
Cheques received in favour of self, but not cashed ... ..				*As detailed below:—
Drafts not cashed ... ..				
Note* ... ..				
Rupees ... ..				
Half-rupee* ... ..				
Quarter-rupees ... ..				
Two-anna pieces ... ..				
One-anna pieces ... ..				
Double pice ... ..				
Single pice ... ..				
Revenue Stamps ... ..				(**In words) _____
**Total Cash in chest ...				
Add amount of Imprests and Advances shown below ... ..				
Grand total balance as per Cash Book ...				

*Part II.—†Statement of standing imprests and temporary advances with subordinates on the* \_\_\_\_\_ *date of* \_\_\_\_\_ *19* .

Name and designation of subordinate.	Amount of Imprest or Temporary Advance.		Explanation when an imprest exceeds the prescribed maximum of Rs. 1,000 and authority for raising or reducing the imprest.
1	2		3
	Rs.	a.	
Total ...			

\*Standing imprests and temporary advances should be detailed separately.

(Signature) \_\_\_\_\_

Dated the \_\_\_\_\_ 19

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

**FORM 6.**

**PUBLIC WORKS CHEQUE.**

[Referred to in paragraph 57.]

*(See working form.)*



**FORM 7.**

**INDENT FOR STORES.**

(Referred to in paragraphs 106 to 108.)  
Counterfoil.

Indent No. \_\_\_\_\_  
On \_\_\_\_\_  
Date \_\_\_\_\_

Description.	No. or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable.)

These stores should be delivered \_\_\_\_\_ to \_\_\_\_\_ by \_\_\_\_\_

Indenting Officer,  
(Divisional or Sub-divisional Officer.)

**FORM 7.**

**INDENT FOR STORES.**

Indent.

Indent No. \_\_\_\_\_  
On \_\_\_\_\_  
Date \_\_\_\_\_

Description.	No. or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable.)

These stores should be delivered to \_\_\_\_\_ by \_\_\_\_\_

Indenting Officer,  
(Divisional or Sub-divisional Officer.)

Certificate of Supply.  
This indent has (not) been complied with in full (The alterations, which I have attested, have accordingly been made by me.)

Delivered to \_\_\_\_\_ on \_\_\_\_\_ by \_\_\_\_\_  
Despatched \_\_\_\_\_  
Dated \_\_\_\_\_ to \_\_\_\_\_  
Sub-divisional Officer

**FORM 7.**

**INVOICE.**

Invoice of Stores Supplied \_\_\_\_\_

By \_\_\_\_\_  
On indent No. \_\_\_\_\_ Dated \_\_\_\_\_  
issued by the \_\_\_\_\_

Description.	No. or quantity.	Head of account, etc.	Name of work (with name of contractor from whom value is recoverable.)

Dated \_\_\_\_\_ 19 \_\_\_\_\_

\* Received. \_\_\_\_\_ Supplying Officer.

Dated \_\_\_\_\_ 19 \_\_\_\_\_

Receiving Officer.

\*In the case of issues to contractors and private persons this acknowledgment should set forth all the particulars mentioned in \_\_\_\_\_



















## Part III.—The Review.

## REPORT BY DIVISIONAL ACCOUNTANT.

To

THE DIVISIONAL OFFICER.

1. The Future Issue Rates for all articles have been worked out by me personally, under your general instructions and in accordance with the prescribed rules. These rates do not exceed, in any case, the market rates as filed in the Register, under your orders, by (Rank) on

Explanations have also been recorded in the "Remarks" Column against items of important differences between the Future Issue Rates and (1) the Current Issue Rates or (2) Market Rates.

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

Sub-head.	A. SUB-DIVISION.		B. SUB-DIVISION.	
	Surplus.	Deficit.	Surplus.	Deficit.
Small stores ... ..				
Building materials ... ..				
Timber - ... ..				
Metals ... ..				
Fuel... ..				
Painters stores ... ..				
House fittings... ..				
Miscellaneous ... ..				
Manufacture ... ..				
Land, kilns, etc. ... ..				
Storage* ... ..				

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

3. The certificates recorded by Sub-divisional Officers on their Balance Returns for the 12-year show that, with the exceptions noted below, stock of the articles shown in this return has been taken during the year ending by the persons named below:—

Stock of Sub-division, counted by  
 " of " " by  
 " of " " by

4. Quantities seem to be excessive in the following cases:—

5. (Other points to be brought to the notice of the Divisional Officer.)

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

1. The Future Issue Rates are approved. All errors in accounting marked A within net surplus could be rectified in the next accounts. Subject to this condition the net deficit could be credited to the revenue head concerned or treated as receipts on Capital Account which should be applied for charged off on receipt of sanction of

2. Remarks and orders regarding stock taking and other points:—

dated 19 *Divisional Officer.*

\*The Surplus or deficit against this sub-head will be adjusted only at the close of the year paragraph 354.



**FORM 13.**  
**ACCOUNT OF RECEIPTS OF TOOLS AND PLANT.**  
(Referred to in paragraph 145)

A

Sub-division \_\_\_\_\_  
Month \_\_\_\_\_ June 1949.

Date.	Source of Receipt, with Particulars.	NAMES OF ARTICLES, WITH CLASSIFICATION†.										Reference Voucher No. and date, or adjustment of value.		
		Chairs (O)	Tables (O).	Instrument boxes, Class 1(S)	Instrument boxes, Class 11(S)	Photographs (T).	Pick axes (T).	Almirahs (O).	Steam Road Rollers(P)	Chromographs (S).	TO BE FILLED IN THE DIVISIONAL OFFICE.			
4th	Purchased from RAHIM Contractor ...	12	4	1	2	..	..	..	..	..	..	..	..	..
10th	Supplied by Mathematical Instrument Office, Murree	..	..	..	..	..	..	..	..	..	..	..	..	..
20th	Received back, in good condition from GULLA, CONTRACTOR, (LENT FOR USE ON WORKS IN MAY 1948.)	..	..	..	..	40	50	..	..	..	..	..	..	..
21st	Provincial Division ...	4	1	2	1	..	..	..	..	..	..	..	..	..
25th	Received back from MUNICIPAL COMMITTEE, MULTAN IN GOOD CONDITION, (LENT IN OCTOBER 1948.)	..	..	..	..	..	..	..	..	..	..	..	..	..
26th	Received back from MATHEMATICAL INSTRUMENT OFFICE, MURREE, AFTER REPAIRS.	..	..	..	..	..	..	..	..	..	..	..	..	..
	Totals for the month ...	16	5	3	3	40	50	4	1	1	..	..	..	..

†The entries in this column in respect of receipt back of articles lent or sent out (vide paragraph 144) should be made in red ink, quoting reference to the original entries in the Account of Issues of Tools and Plant.

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

**A ACCOUNT OF ISSUE OF TOOLS AND PLANT.**  
(Referred to in paragraph 146.)

Sub-division \_\_\_\_\_  
Month \_\_\_\_\_ June 1949

Date	Referencer to Receipt or Voucher accompanying.	To whom Issued, with particulars, etc.†	NAME OF ARTICLE, WITH CLASSIFICATIONS.							Reference in recovery of value.	
			Ladders (L).	Prismatic compasses (S).	Instrument boxes, Class (S).	Centrifugal Pumps (P).	Chairs (O).	Pich axes (T).	Lanterns (T).		
1st	Receipt	MUBARAK CONTRACTOR, LENT FOR USE ON WORKS.	4	..	..	..	..	..	..	..	
3rd	"	Transferred to S.D.O., 'B' Sub-division.	..	1	..	..	..	..	..	..	
10th	Letter No. 20. dated 10-6-49.	MATHEMATICAL INSTRUMENT OFFICE, MURRER FOR REPAIRS.	..	..	1	..	..	..	..	..	
14th	Letter No. 45. dated 14-6-49	LAHORE WORKSHOPS, FOR REPAIRS...	..	..	..	1	..	..	..	..	
20th	Survey Report and Sale Ac. count.	Sold by auction ... .. Destroyed and thrown into river ...	..	..	..	..	4	..	..	..	
		3 CHAIRS FOUND SHORT ON ACTUAL COUNT OF 15TH JUNE 1949.	..	..	..	..	..	..	10	20	
		Total for the month ...	4	1	1	1	4	..	10	20	

† The entries in this column in respect of articles lent or sent out (vide paragraph 144) should be made in red ink. The entries in respect of articles found short on actual count should also be made in red ink in this column, but no entries should be made in the quantity columns.

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

Sub-Division Officer.













**FORM 17.**  
**ROAD METAL RATE BOOK**  
 [Referred to in paragraph 164.]

Division.

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

Name of road	No. of miles.	Quarry from which dug	DISTANCE CARRIED.		Description of the various kinds of metal.	Rate for carrying per mile.	RATE PER 100 CUBIC FEET.				REMARKS
			Miles.	Furlongs.			Digging and stacking at road-side.	Carriage.	Other miscellaneours charges such as sorting, clearing etc.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
						Rs. A. P. Rs.	A. P. Rs.	A. P. Rs.	A. P. Rs.	A. P.	





**FORM 19.**

\_\_\_\_\_ Division.

**SALE ACCOUNT**

(Referred to in paragraphs 122 and 155.)

\_\_\_\_\_ Sub-Division.

*Authority for the sale* \_\_\_\_\_

Name of Article.	Quantity	Stock.		Storage charges.	Amount realised.	Loss (if any).	To whom and when sold.	Classification or receipts.	Remarks and explanation of loss, if any, with report of steps taken towards necessary adjustment.	
		QTY.	Book Value.							
Total										
Deduct: Auctioneer's commission of _____ per cent. if admissible under Paragraph 128 of the Central W. D. Code.										
Net proceeds ...										
							Received Rupees ( _____ )	Stamp _____		
							in full _____	on account of my Commission _____		
							Dated _____	Auctioneer.		
							Vide Cash Receipts No. _____	Dated _____		

Dated \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_









**FORM 22**  
**CASUAL LABOUR ROLL.**

[ Referred to in paragraph 205 (h) ]

Cash Book Voucher No. 25, dated 14th July 1949.

Casual Labour Roll of Labour employed on clearing road at Mile 43 of  
Lahore-Rawalpindi Road from the 12th July 1949,

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.
			Rs.	a.	p.	Rs.	a.			
<i>Transcribed from Note-Book No. 65, page 78.</i>										
4	Mates ...	3 days	1	4	0	25	0	A.R. 14-7-49.	Removed debris of rock obstructing the road in mile 43.	Urgent repairs in mile 43 of Lahore Rawalpindi Road.
60	Coolies ...	3 "	0	10	0	112	8	A.R. 14-7-49.		
8	" ...	2 "	0	10	0	10	0	A.R. 14-7-49.		
3	" ..	1 day	0	10	0	1	14	Unpaid.		
	<b>Total</b> ...					139	6			
	Deduct unpaid ...					1	14	*Wages of Tumna for 12th, and of Dhummi and Jani for 13th July 1949.		
	<b>Net paid</b> ...					137	8			

Total amount paid (in words) Rs. one hundred and thirty-seven /8/—

(Signature.) ABDUL REHMAN, *Sub-Engineer,*

*Dated the 14th July 1949.*

(Office or designation) *Sub-divisional Officer,*

*Grand Trunk Road, Sub-division.*

† Amounts remaining unpaid should be specified with necessary details.

## FORM 23.

## MEASUREMENT BOOK.

Referred to in paragraphs 108 and 209 and paragraph 37 of the Central Public Works Department Code.

Particulars.	Detail of actual measurements.				Contents or Areas.
	No.	L.	B.	D.	
<i>Raising and strengthening banks of Pishin Canal.</i>					
<i>R.D. 5,000 to R.D. 10,000.</i>					
<i>Ahmed Contractor.</i>					
<i>Works order No. 5, dated 4th June 1949.</i>					
<i>Work measured on 2nd July 1949.</i>					
<i>Running Account—For previous measurements see page 46 of this book.</i>					
<i>Earthwork.</i>					
R.D. 5,000-6,000L. ... ..	1	100	18	1'2	2,160
	1	100	20	1'1	2,200
	1	100	14	1'5	2,100
	1	95	12	1'4	1,595
	1	80	12	1'2	1,200
6,000-7,000L. ... ..	1	70	14'5	1'5	1,213
	1	1'0	12	1'	1,150
	1	40	15	1'4	840
	1	45	17	0'8	612
7,000-8,000L. ... ..	1	100	14	1'5	2,100
8,000-9,000 ... ..	1	80	12	1'5	1,440
	1	70	15	1'2	1,260
9,000-10,000L. ... ..	1	90	11	1'5	1,485
10,000-9,000R. ... ..	1	85	12	1'5	1,530
	1				
9,000-8,000R. ... ..	1	100	14	0'7	980
8,000-7,000 ... ..	1	90	12	1'0	1,080
	1	90	14	0'8	1,008
7,000-6,000R. ... ..	1	40	10	1'0	400
	1	50	14	1'0	280
	1	50	12	1'5	900
6,000-5,000R. ... ..	1	45	20	1'1	990
	1	43	18	1'5	1,116
M. LAL.—2-7					27,692
<i>Abstract</i>					
27,692 c. ft. earthwork.					
<i>Deduct—previous payments vide page 46 of this book.</i>					
M. LAL.—2-7.					

Particulars.	Details of actual measurement.				Contents or Area.
	No.	L.	B.	D.	

Sheikh Din Mohd. & Sons Suppliers.

Agreement No. 40 of 1949.

Purchase for direct issue to work—Constructing a District Road Bridge at R.D. 15,000 Pishin Canal.

Date of measurement—3rd July 1949.

Lime in bags—

	432	Mds. 2'0	...	...	Mds. 864
	200	1'5	...	...	300
	51	1'0	...	...	51
	100	1'25	...	...	125
Total ...	783	...	...	...	1,340
Surkhi ...	1	24	15	...	360
	1	25	12	...	300
	1	20	15	1	300
	1	51	16	1	340
Total ...	...	...	...	...	1,300

M. LAL—3-7

Abstract

1,340 Mds Lime at  
1,200 c. ft. Surkhi at  
783 empty bags at  
First and Final Bill

Fateh Jang—Supplier.

Agreement No. 45 of 1949.

"Purchase" for work—Constructing Overseers' Quarters at Paishin—For issue to Ham Din, Contractor

Date of measurement, 5th July 1949.

Ballast ...	1	30	20	1	600
Lime in bags...	50	2	...	...	100
	10	Mds. 1'5	...	...	15
Total lime in bags ...	60	...	...	...	115
Surkhi ...	1	20	10	1	200

M. LAL—5-7

Abstract

600 c. ft. Ballast at  
115 mds. Lime at  
200 c. ft. Surkhi at  
60 empty bags at  
First and Final Bill.

M. LAL,—5-7,

M, LAL,—3-7.



**FORM  
FIRST AND**  
(Referred to in para

(For Contractors and Suppliers. ‡) To be used when a single payment is made to several contractors or suppliers, if they relate to the same work or to the same head of account.

Name of work (in the case of bills for work done) — \_\_\_\_\_

Name of contractor or supplier, and reference to Agreement.	Items of work or supplies (grouped under "sub-head" and "sub-works" of estimate.)	Reference to recorded measurements and date.			§ DATES OF		Quantity.	Rate.		
					Written order to commence work.	Actual completion of work.				
		Book No.	Page No.	Date				Rs.	a.	p.
<i>Purchases for the work Constructing Police Station.</i>										
Sher Mohd. (Agreement No. 40 of 1949.)	Bricks ...	66	40	4-5-49			100,000			
	Lime ...	66	41	5-5-49			75	15	0	0
Allah Ditta (Agreement No. 29 of 1949.)	Deodar wood...	54	79	30-4-49	<i>Part of direct issue to work—Constructing.</i>		482	1	8	0
	Rolled steel beam.	87	10	10-5-42			12	20	0	0

*Dated 11th May 1939.*

Pay Rs. ( ... ) Nil in cash and Rs. (2,575-8) Two thousand five hundred and seventy-five /8/ by cheque.

*Dated 16th May 1949.*

‡ In the case of payments to Suppliers a red ink entry should be made across the page above the entries relating.

§ Purchases for direct issue to work ————— " (4) " Purchases for the work —————

¶ Not required in the case of work done or supplies made under a piece-work agreement

\* In the case of works the accounts of which are kept by sub-heads the amounts relating to all items.

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

† The person actually making the payment should initial (and date) in this column against each payment.

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



## FINAL BILL.

graphs 212 and 213.]

for a job or contract, i.e., only on its completion. A single form may be used for making pay in the case of supplies and are billed for at the same time.)

Cash Book Voucher No. 44, dated 19th May 1949.

Units.	* Amount		TOTAL AMOUNT PAYABLE TO THE CONTRACTOR OR SUPPLIER.		Payee's dated signature in taken of (1) acceptance of bill and (2) acknowledgment of payment.	Dated signature of witness. (1)	DATED CERTIFICATE OF DISBURSEMENT.		
	In figures.		In words.				Made of payment—cash or cheque (Number and date)	† Paid by me.	
	Rs.	a.	Rs.	a.					
<i>Karachi—For issue to contractor Lal Khan.</i>									
M.L.	1,500	0	1,612	8	Rupees one thousand six hundred and twelve 8/-.	Lal Khan 20th May 1949.	...	Cheque No. 19 —4101 K. dated 20th May 1949.	S. R. — 20-5-1949.
<i>cons quarters at Karachi.</i>									
c. ft.	723	0	723	0	Rupees seven hundred and twenty three only.	Thumb impression of Mahoob	Ranji Das 19th May 1949.	Cheque No. 17 —4101 K. dated 19th May 1949.	S. R., — 19-5-1949.
<i>urchase for Stock.</i>									
cwt.	240	0	240	0	Rupees two hundred and forty only.	H. L. Sheikh —25th May 1949.	...	Cheque No. 27—4101 K. dated 25th May 1949.	S. R., — 25-5-1949.
<b>Total ...</b>									
			2,575	8	Two thousand five hundred and seventy five 8/-				

SHADI KHAN, \*\*—Signature,  
Sub-divisional officer, I. Construction Sub-division.—Rank.

Officer preparing  
the bill

BAHADUR ALI.—Signature,  
Divisional Officer, Construction Division.—Rank

Officer authorising  
payment.

therein in one of the following forms, applicable to the case:—(1) "Stock" (2) "Purchases—For Stock," (3) for issue to contractor—

of work falling under the same "sub-head" should be totalled in red ink, or thumb-impression.

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

## FORM 25.

## RUNNING ACCOUNT BILL A.

(Referred to in paragraphs 110, 214 and 217.)

(For Contractors.—This form provides for Advance payments as well as payments for measured work.)

Cash Book Voucher No. 2, dated 3rd March 1949.

Name of Contractor—Umar Din.

Name of Work—Constructing Residential Quarters at Murree.

Serial No. of this Bill—11.

No. and date of his previous bill for this work, 1, dated 21st January 1949.

Reference to Agreement—No. 50 of 1948.

Date of written order to commence work—2nd November 1948.

Date of actual completion of work.

## 1.—Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS					
Total as per previous bill.	Since <sup>a</sup> previous bill.	Total up to date.					Up to date	Since previous bill	Rs.	P.	Rs.	P.
1	2	3	4	5	6	7	8	9	10			
Rs.	Rs.	Rs.	(2) <i>Outhouses.</i>		a.	p.	Rs.	a.	Rs.	a.		
1,000	1,000	...	1. Cutting ...	% c. ft.	10	0	0	96	00	300	0	
...	1,500	1,500	2. Dry stone walling	% c. ft.	13	0	0	10,000	1,300	0	1,300	0
...	...	...	7. Stone in mud masonry ...	% c. ft.	35	0	0	2,400	840	0	840	0
1,000	300	1,500	8. Deodar woodwork	...	...	...	...	...	...	...	...	
...	...	...	13. Sub-head—Doors and Windows.									
...	...	...	Battened doors ...	s. ft.	1	0	0	150	150	0	150	0
...	...	...	Glazed windows ...	s. ft.	1	6	0	60	82	8	82	8
...	...	...	Total "Outhouses"	...	...	...	...	5,332	8	2,672	8	
...	...	...	(3) <i>Rickshaw shed.</i>									
...	...	...	3. Sub-heads costing less than Rs. 1,000.	% c. ft.	10	0	0	15,000	1,000	0	70	0
...	...	...	Cutting ...	% c. ft.	13	0	0	2,600	338	0	117	0
...	...	...	Dry stone walling	% c. ft.	32	0	0	300	96	0	96	0
...	...	...	Concrete in line ...	...	...	...	...	...	...	...	...	
200	300	500	3. Stone in lime masonry.	...	...	...	...	...	...	...	...	
200	1,300	1,500	4. Deodar woodwork.	...	...	...	...	...	...	...	...	
...	...	...	TOTAL "Rickshaw shed."	...	...	...	...	584	0	283	0	
1,800	1,800	3,000	Total carried over	...	...	...	...	3,916	8	2,955	8	

<sup>a</sup>Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount paid without detailed measurement, should be adjusted by a minor entry in column 2 equivalent to the shown in column 1 so that the "Total up to date" in column 3 may become "Nil".

<sup>†</sup>When there are two or more entries in column 9 relating to each sub-head of estimate they should in the accounts of which are kept by sub-head be totalled and the total recorded in column 10 for the Works Abstract.



ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate.)	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks with reasons for delay in adjusting payments shown in column 1.
As at previous bill.	Since previous bill.	Total up to date.					Up to date.	Since previous bill.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Rs.	Rs.	Rs.			Rs. a. p.		Rs. a. p.	Rs. p.	
	1,800	3,000	Brought forward ...				3,916 8	2,955 8	
1,800	1,800 (D)	3,000 (B)	Total	Total value of work done to date (A)			3,916 8		
			Deduct bill	value of work shown on previous			981		
				Net value of work since previous bill (F).			2,955	2,955	
	e (D) in words— one thousand eight hundred			Figure (F) in words—Rupees two thousand, nine hundred and fifty-five -   8   -.					

**II.—Certificate and Signatures.**

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by Mohd. Din Overseer, on 28th February 1949 and recorded at page 3 of Measurement Book No. 105.

\*2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account 1, some work has actually been done in connection with several items, and the value of such work is, in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor in anticipation of and subject to the result of, detailed measurement, which will be made as soon as possible.

certified signature of officer preparing the bill { SHAKUR AHMED,—3-3-49,  
(Rank) Sub-divisional Officer,  
No. 1 Sub-division,  
Murree Division.

DUL BASIT,—3-3-49.†

certified signature of contractor. Dated signature of officer—  
authorising payment. (Rank)———

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



III.—Memorandum of Payments.

Figures for Works Abstract.			Rs.	a.	p.
		1. Total value of work actually measured, as per Acct. I, Col. 8, Entry (A) ...	3,916	8	0
		2. Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B). ...	3,000	0	0
		3. Total (Item 1+2) ...	6,916	8	0
		4. Defect amount withheld:—			
		(a) From previous bill as per last Running Account bill	96	0	0
		(b) From this Bill ...	296	0	0
		5. Balance, i.e. "Up to date" payments (Item 3—4) (K) *	6,524	8	0
		6. Total amount of payments already made as per Entry (K), of last Running Account Bill No. 1 of January 1949, forwarded with accounts for January 1949. ...	2,065	0	0
		7. Payments now to be made, as detailed below:—			
		By recovery of amount creditable to this work:—			
		(a) Value of Deodar wood supplied in 1949. Rs. a. p. 337 10 0	337	10	0
		(b) By recovery of amounts creditable to other works or heads of accounts:— Value of stock supplied in 1-1949 for Providing a Storage and Crushing machine at R. W. P. 40 0 0	40	0	0
		(c) By cheque †	4,061	14	0
		Total 4 (b)+7(a) ... (C)	633	0	0
		Total 7(b)—(c) ... (H)	4,101	14	0

Pay Rs. † (4,061-14) Four thousand and sixty-one -/14/- by cheque †

S. A.—3-4-49.  
(Dated initials of Disbursing Officer.)

Received Rs. (4,459, 8.) Four thousand, four hundred and fifty-nine -/8/-

as per above memorandum, on account of this work  
(Amount in vernacular)

Dated the 7th March 1949.

UMAR DIN.

Stamp.

Witness

(Full signature of contractor.)

Paid by me, vide cheque No. 43 H.—59907, dated 3rd March 1949.

M. D.—7-5-49.

Overser.

(Dated initials of person actually making the payment.)

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

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

‡ Here specify the net amount payable, vide item 7 (C).

§ The payee's acknowledgment should be for the gross amount paid as per item 7 (i.e. a+b+c).

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

IV.—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.)

Remarks.	Up to date.		Unit.	Rate,	Sub-work, sub-head or item of work.
	Quantity.	Amount.			
			Lump sum for each.	Rs.	Total carried over
		Rs.			
		68,000			

I—ACCOUNT OF WORK EXECUTED.



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

**FORM 26.**

**RUNNING ACCOUNT BILL B.**

(Referred to in paragraphs 212, 215 and 217.)

(For Contractors.—This form provides for (1) Advance Payments, (2) Secured Advances and (3) Payment for measured works.)

Cash Book Voucher No. 42, dated 13th March 1949.

Name of Contractor—Abdul Aziz.

Name of Work—Constructing Residential Quarters at Murree.

Serial No. of this Bill—VI.

No. and date of his previous Bill for this work—V dated 25th January 1949.

Reference to Agreement—49 of 1948.

Date of written order to commence work—25th August, 1948.

Date of actual completion of work.

*I.—Account of work executed.*

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.				Remarks (with reasons for delay in adjusting payments shown in column 1).
Total as per previous bill.	Since* previous bill	Total up to date.					Up to date.		Since† Previous bill.		
1	2	3	4	5	6	7	8	9	10		
Rs.	Rs.	Rs.	(1) Main Building.		Rs.	a.	p.	Rs.	a.	Rs.	a.
...	5,000	5,000	2. Brick work in lime.	% c.ft.	92	0	0	9,594.31	8,826	1	...
300	—300	...	4. Damp proof course.	% c.ft.	60	0	0	1,755.50	1,053	5	630
1,200	—1,200	...	6. Brick cement.	c.ft.	1	6	0	1,523	2,096	14	2,096
1,050	—1,050	...	7. Woodwork in trusses.	c.ft.	2	12	0	354.35	1,	7	1,524
1,100	400	1,500	8. Woodwork in floor joists ...	c.ft.	2	7	0	1,530	3,778	2	...
	1,000	1,000	9. Woodwork in main beams ...	c.ft.	3	3	0	127	404	15	...
	450	450	12. Wrought iron work	c.ft.	...	...	0	...	...	...	...
3,850	4,100	7,950	Carried over					17,684	5	4,251	5

\*Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a *minus* entry in column 2, equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become 'Nil'.  
 †When there are two or more entries in column 9 relating to each sub-head of estimate, they should, in the case of works the accounts of which are kept by sub-heads be totalled and the total recorded in column 10 for printing the Works Abstract.



ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit	Rate	Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.		Remarks (with reasons for delay in making payments shown in column 1.)				
Total up to date.	Since previous bill.	Up to date					Since previous bill.						
Rs.	Rs.	Rs.			Rs.	a.	p.	Rs.	a.	Rs.	a.		
4,850	4,100	7,950	Brought over					17,684		4,251	5		
			15. Sub-heads costing less than Rs. 2,000.										
			Stone in mud masonry.	%c. ft.	95	0	0	315	110	4	110	4	
			Dry stone masonry	%c. ft.	15	0	0	5,000	450	0	450	0	B73-4
			Dhaji walling in stone	%c. ft.	95	0	0	900	815	0	815	0	
8,850	4,100	7,950	Total	Total value of work done to date (A)			18,359						
				Deduct value of work shown on previous bill.			13,433						
	(D)	(B)		Net value of work since previous bill (F)			5,126	9	5,126	9			
Figure (D) in words— Rupees four thousand and one hundred only.			Figure (F) in words, Rupees five thousand one hundred and twenty six 1/100.										

Form 26—contd.

**II.—Account of "Secured" advances allowed on the security of material brought to site.**

Quantity outstanding from previous bill.	Deduct quantity till used in work measured in 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 written orders authorising the advance.		Reasons for non-clearance of advance when outstanding more than three months.
			Rs.	a.			Rs.	a.		Rr.	No.	
1	2	3	4	5	6	7	8	9	10			
500,000	21,350	2,78,650 + 20,000 298,650	46	0	Bricks	sq. c.ft.	34	8	10,308	3,437 596	10-12-48 7-2-49	
5,000 152	... 122	3,000 30 + 100 3,130	60	0	Lime	% c.ft.	45	0	2,250			
		150	3	0	Cement	c.ft.	2	4	292			
		3,000 30 + 15 3,045	2	0	Timber	c.ft.	1	8	7,500			
5,10 30	610 ...	45	36	0	Iron	md.	27	0	1,215		10-12-48	
Total amount outstanding as per this account ...								21,560	(C)			
Deduct amount outstanding as per entry (C) of previous bill ...								22,167				
Net amount since previous bill (in words) <i>six hundred and seven only.</i>								—607	(E)			

\* Entries relating to each description of materials should be stated thus in column 3. First enter the difference between the quantities in columns 1 and 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 quantity outstanding.

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

**III.—Certificates and Signatures.**

1. The measurements on which are based the entries in columns 4 to 9 of Account 1 were made by Mehd. Din, Overseer, on 15th March 1949 and are recorded at page 25 of Measurement Book No. 105.

2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account 1, some work has actually been done in connection with several items, and the value of such work after deducting there from the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used therein) is in no case, less than the advance payments as per column 3 of Account 1 made or proposed to be made, for the convenience of the contractor, in anticipation of and subject to the results of detailed measurement, which will be made as soon as possible.

3. Certified (1) 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 an imperishable nature and are all required by the contractor for use on the work in connection with 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 paragraph 22B (a) of the Central Public Works Accounts Code, is recorded in the divisional office.

Dated signature of officer  
preparing the bill.

SHAKUR AHMED—13-3-1949.  
(Rank) Sub-Divisional Officer,  
No. 1 Sub-Division  
Murree Division.

ABDUL AZIZ, \* Dated signature of officer  
authorising payment

Dated signature of Contractor.

(Rank)

† These certificates 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 authorises the payment. In such a case the two signatures are essential.



IV.—Memorandum of Payments.

<p>1. Total values of work actually measured, as per A.ct. 1, Col. 8, Entry (A) . . . . .</p> <p>2. Total "Up to date" Advance payments for work not yet measured, as per Acct. I Col. 3, Entry (B). . . . .</p> <p>3. Total "Up to date" Secured advances on security of materials, as per Acct. II, Col. 8 Entry (C). . . . .</p> <p>4. Total (Items 1+2+3) . . . . .</p> <p>5. Deduct amount withheld . . . . .</p>	<p>18,359 9 c</p> <p>7,910 0 c</p> <p>21,360 0 c</p> <hr/> <p>48,669 9 c</p>																																																																																							
<p>Figures for Works Abstract.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Rs.</th> <th style="width:10%;">a.</th> <th style="width:10%;">p.</th> <th style="width:40%;"></th> <th style="width:10%; text-align: center;">Rs.</th> <th style="width:10%; text-align: center;">a.</th> <th style="width:10%; text-align: center;">p.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>(a) From previous bill as per last Running Account Bill</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>(b) Form this bill</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>(c) Balance, i.e., "Up to date" payment (Items 4-5) ... (K)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>7. Total amount of payments already made as per entry (K), of last Running Account Bill No. V of January 1949, forwarded with accounts for January 1949 . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>8. Payments now to be made, as detailed below:—</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>(a) { By recovery of amounts creditable to this work:—</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Total 8(b) + 8(a).....(G).</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>(b) { By recovery of amounts creditable to other works or heads of accounts:— Deposits—Deduction on account of Security Deposits 513-0-0.</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">513</td> <td></td> <td></td> <td>(c) By cheque † . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">8,107</td> <td></td> <td></td> <td>Total 8(b) — (c)....(H)</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">8,620</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Rs.	a.	p.		Rs.	a.	p.				(a) From previous bill as per last Running Account Bill							(b) Form this bill							(c) Balance, i.e., "Up to date" payment (Items 4-5) ... (K)							7. Total amount of payments already made as per entry (K), of last Running Account Bill No. V of January 1949, forwarded with accounts for January 1949 . . . . .							8. Payments now to be made, as detailed below:—							(a) { By recovery of amounts creditable to this work:—							Total 8(b) + 8(a).....(G).							(b) { By recovery of amounts creditable to other works or heads of accounts:— Deposits—Deduction on account of Security Deposits 513-0-0.				513			(c) By cheque † . . . . .				8,107			Total 8(b) — (c)....(H)				8,620							<p>48,669 9 c</p> <p>39,449 0 c</p> <hr/> <p>8,620 9 c</p>	
Rs.	a.	p.		Rs.	a.	p.																																																																																		
			(a) From previous bill as per last Running Account Bill																																																																																					
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8,107			Total 8(b) — (c)....(H)																																																																																					
8,620																																																																																								

Rs. † (8,107/9) Eight thousand six hundred and seven /9/- by cheque. †

S. A.,—13-3-1949.  
(Dated initials of Disbursing Officer.)

Received Rs. (8,620/9) Eight thousand six hundred and twenty /9/- as per above memorandum, on account his work.  
(Amount in vernacular.)

led the 15th March 1949.

ABDUL AZIZ,

tamp.

Witness \_\_\_\_\_

(Full signature of contractor.)

I by me, vide cheque No. <sup>50 H</sup> 69907, dated 13 March 1949.

M. K.,—15-3-1949.  
Cashier.

(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 made 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 acknowledgment should be for the gross amount paid as per item 8 (i. e., a + b + c).

Payment should be attested by some know period when the payee's acknowledgment is given by a mark, or thumb impression.

V—Remarks.

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



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

## FORM 27.

## RUNNING ACCOUNT BILL C.

(Referred to in paragraphs 212, 216 and 217.)

(For contractors and Suppliers. This form provides only for payments for work or supplies actually measured.)

Cash Book Voucher No. 4, dated 4th March 1949.

Name of Contractor or Supplier—Ashraf.

Name of Work†—Additions and alterations to General Post Office Lahore.

Purpose of Supply‡1. "Stock".

to.....(Contractor

2. "Purchases for issue

direct to work

Serial No. of this Bill—II.

No. and date of his last Bill for this work—I, dated 10th October 194

Reference to Agreement—39 of 1948.

\*Date of written order to commence work—28th July 1948.

\*Date of actual completion of work.

*1.—Account of work done or supplies made.*

Unit.	Quantity executed (or supplied) up to date as per measurement book.	Items of work supplies (grouped under "sub-heads" and "sub-works" of estimate).	Rate.	Amount.				REMARK.	
				*Up to date.		*Since previous bill (Total for each sub-head.)			
1	2	3	4	5		6		7	
			Rs.	a.	p.	Rs.	a.	Rs.	a.
%c.ft.	400	Excavation ... ..	10	0	0	4	0		
%c.ft.	200	Concrete in lime ... ..	32	0	0	64	0		
%c.ft.	300	Stone in lime masonry with old stone ... ..	40	0	0	120	0		
%s.ft.	300	Lime pointing ... ..	5	0	0	15	0		
s.ft.	300	‡1" Deodar glazing ... ..	1	6	0	412	8		
%s.ft.	230	Vertical planks (labour) ... ..	7	0	0	16			
c.ft.	330	Woodwork ... ..	2	4	0	742	8		
%s.ft.	1,150	C. I. Sheet roofing ... ..	70	0	0	805	0		
—s. ft.	1,357	‡½" Cheel plank floor... ..	40	0	0	540	0		
		Carried over ... ..				2,719	2		

†The full name of the work as given in the estimate should be entered here except in the case of for "stock", materials.

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

uNot required in the case of work done or supplies made under a piece-work agreement.

\*If the outlay on the work is recorded by sub-heads, the total for each sub-head should be shown in col 5, and against this total there should be an entry in column 6 also. In no other case should any en be made in column 6.

Unit.	Quantity executed (for supplied) up to date as per measurement book.	Items of work or supplies (grouped under "sub-head" and "sub-works" of estimate).	Rate.		AMOUNT.		REMARKS		
					Up to date.	Since previous bill (Total for each sub-head).			
1	2	3	4		5		6	7	
			Rs.	a.	p.	Rs.	a.	Rs.	a.
		Brought over ...				2,719	2		
		Carried over ...				2,719	2		

Unit	Quantity executed (or supplied) up to date as per measurement book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Rate.		AMOUNT.				REMA	
					Up to date		Since previous bill (Total for each sub-head).			
1	2	3	4		5		6		7	
			Rs.	a.	p.	Rs.	a.	Rs.	a.	
		Brought over				2,719	2			
Total value of work done or supplies made to date (A)						2,719	2			
Deduct value of work or supplies shown on previous bill						1,093	14			
Net value of work or supplies since previous bill (F)						1,625	4			
Figure (F) in words Rupees one thousand, six hundred and twenty-five 1/4/-										

### II.—Certificate and Signature.

The measurements were made by Kala Khan, Overseer, on 1st March 1949 and recorded at page 15 of Measurement Book No. 103. No Advance payment has been made previously without detailed measurements.

MOHD. ANWAR.—3-3-

Dated signature of officer preparing the bill. { (Rank) Sub-divisional Officer,  
No. 1 Sub-division,  
Lahore Central Division

Thumb impression of  
ASHRAF

Dated signature of  
Contractor

\*Dated signature of officer  
authorising payment.

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

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



**III—Memorandum of payments.**

1. Total value of work done, as per Act. 1 Col. 5, entry (A).

Rs. a. p.  
2,719 2 0

a. Deduct amount withheld:—

Figures for Works Abstract			Rs. a. p.							
Rs.	a.	p.								
			(a) From previous bills, as per last Running Bill	109	6	}	2	271	15	0
162	9	0	(b) From this bill ... ..	162	9					
			3. Balance i.e., "Up to date" payments (Items 1—2) (K)*					2,447	3	0
			4. Total amount of payments already made as per Entry (K) of last Running Account Bill No. 1 of October 1949 forwarded with accounts for October 1949.							
			5. Payments now to be made, as detailed below:—							
			{ By recovery amount creditable to this work:—			}	(a)	1,992	14	0
			Value of stock supplied as Rs. a. p. detailed in the ledger in							
1,092	14	0	November 1949 ... 256 12 0							
			Ditto in January 1949 ... 679 2 0							
			ditto in February 1949 157 0 0							
1,225	7	0	Total 2 (b) × 5 (a) (G)					5	1	462 1 0
			{ By recovery of amounts creditable to other works or heads of accounts:—			}	(b)	250	0	0
			"Deposits" Attachment as Rs. a. p. per order of Munsif. L.H.R. No. 571 of 1949 ... 250 0 0							
250	0	0	(b)							
119	13	0	(c) By cheque† ... ..	119	13					
969	13	0	Total 5 (b) + (c) (H)							

Pay Rs. † (119/13) one hundred and nineteen /13/ by cheque.†

M. A., 4-3-49

(Dated initials of Disbursing Officer.)

Received Rs. † (1,462/11) one thousand, four hundred and sixty-two /11/ as per above memorandum, on account of this work. (Amount in vernacular.)

Dated the 5th March 1949.

Left hand thumb impression of  
**ASHRAF**

Stamp.

Witness \_\_\_\_\_

(Full signature of contractor.)

Paid by me, vide cheque † No. <sup>45 H.</sup> 69907, dated the 4th March 1949.

M. K., 5-3-49.  
Cashier.

(Dated initials of person actually making the payment.)

\* This figure should be tested to see that it agrees with the total of items 3 and 5.  
 † If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.  
 ‡ Here specify the net amount payable, vide item 5 (c).  
 § The payee's acknowledgment should be for the gross amount paid as per item 5 (i.e., a+b+c).  
 Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.  
 ¶ Not required in the case of bills of suppliers.

**IV—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.)

**FORM 27-A**

**RUNNING ACCOUNT BILL,  
(Referred to in paragraph 320.)**

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

Cash Book Voucher No, \_\_\_\_\_

dated \_\_\_\_\_

Name of Contractor— \_\_\_\_\_

Name of work— **Constructing two sets of "A" type bungalow.**

Serial No. of the Bill — \_\_\_\_\_

**II**

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.	
1. Approximate value of work done up to date excluding the measured up additions and alterations ... ..	40,000	0
2. Value of measured up additions and alterations ... ..	3,000	0
3. Deduct amount to be withheld, 3 per cent. on Rs. 40,000 ... ..	1,200	0
4. Balance i.e., "up to date" intermediate payments (items 1+2-3) K ...	41,800	0
5. Deduct intermediate payment already made as per entry "K" of the last Running Account Bill ... ..	11,700	0
6. Intermediate payments now to be made (Items 4-5) ... ..	30,100	0
7. Amount of 'Secured' advances as per entry "E." of Account II ...	2,000	0
8. Total payments now to be made as detailed below*—		
(a) By recovery of amounts creditable to this work	G 1,000	0 0
(b) By recovery of amounts creditable to other works or heads of account ... ..	2,000	0 0
(c) By Cheque .. ..	H 10,100	0 0
	32,100	0

\* The total figure against item B should be tested to see that it agrees with the total of items 6 and 7.





## III.—CERTIFICATES AND SIGNATURES.

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. 40,000 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 up to 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 228 (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. 29,100) Rupees Twenty-nine thousand and one hundred only.

Dated signature of the officer  
authorising the payment,

Rank \_\_\_\_\_

## IV Acquittance.

Received‡ (Rs. 32,100) Rupees Thirty-two thousand and one hundred only as an intermediate payment in connection with the contract referred to above.

Stamp.

Witness.

Full Signature of Contractor.

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

Dated initials of the person actually  
making the payment.

Rank \_\_\_\_\_

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

† Here specify the net amount payable, *vide* Item 8 (c) of Account I.

‡ The payee's acknowledgment should be for the gross amount paid as per Item 8, a+b+c of Account I.

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







Work, sub-head or item of work.	Rate.	Unit.	Up to date.		Remarks.
			Quantity.	Amount.	
	Rs.	Lump sum for each.		Rs.	
al Brought forward				68,000	
ditional work ...					
				5,000	
ict omissions ...					
				3,000	
value of work done late. F				70,000	

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 authorised additions and alterations the value of work done up to date conformably with the terms of the contractor's agreement, is Rs. 70,000.

2. The detailed measurements of the authorised 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.

			Rs.	A.
1. Total value of work done up to date as per 'F' of Account I of this Bill			70,000	0
2. Deduct:—				
(i) Up to date intermediate payment already made as per entry 'K' of Account I of last Bill No. dated	41,800	0	D	0
(ii) Total Secured Advances outstanding as per entry 'C' of Account II of last Bill No. dated	6,000	0	E	0
3. Payments now to be made:—				
(a) By recovery of amount creditable to this work	1,200	0	G	0
(b) By recovery of amounts creditable to other works or heads of account ... ..	3,000	0	H	0
(c) By cheque ... ..	18,000	0		
			22,200	0

† Pay (Rs. 18,000) Rupees eighteen thousand only.

Dated signature of officer authorising payment.

Rank \_\_\_\_\_

† Here specify the net amount payable, vide item 3 (c) of Account III.

IV.—ACQUITTANCE.

\*Received (Rs. 22,200) Rupees twenty-two thousand and two hundred only as above in full settlement of all demands on account of the contract.

Amount in Vernacular.



† Witness.

Full Signature of Contractor.

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

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

Dated initials of person actually making payment.

{ \_\_\_\_\_  
 Rank \_\_\_\_\_

\* The payee's acknowledgment should be for the gross amount as per item 3 (a+b+c) of Account III.

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

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.)



## HAND RECEIPT.

(Referred to in paragraphs 212, 218 and 234.)

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special forms 24, 25, 26 and 27 are suitable.)

*Cash Book Voucher No. 15, dated 16th August 1949.*(1) Pay by  $\frac{\text{Cheque}^*}{\text{Cash}^*}$  Rupees (20-0-0) *Twenty only* 10*Sarwar Mistri. A. R.,—5-8-49.*

(2) Paid by me†. P. D.,—15-8-49.

RECEIVED from the Sub-Divisional Officer in charge of Pishin Canals Sub-Division the sum of Rs. (20-0-0) *Twenty only**Name of work‡ or purpose for which payment is made—My pay for 20 days (11th to 30th) of June 1949, at Rs. 30 per mensem, Chargeable to Silt clearance, Pishin Canals—vide Item 2 of Pay Bill (Form 29) for June 1949 (Voucher No. 27 for July 1949).*

(Amount in vernacular.)

*The 15th August 1949.*SARWAR MISTRI,  
*Signature of payee.*

Stamp.

Witness \_\_\_\_\_

\* The officer authorising 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).

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

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

**FORM 29.**  
**PAY BILL OF WORK-CHARGED ESTABLISHMENT.**

[Referred to in paragraphs 230 to 236.]

No. of Voucher—27. Month of Payment—July 1949.

Name of Sub-division—Pishin Canals. Name of Section—Pishin.

Bill for the month of June 1949.

Item No.	Name of Incumbent.*	Designation.	Period.	Rate	† Amount due.	Amount paid.	Dated acknowledgment of payee.	Dated initials of officer making payment.
----------	---------------------	--------------	---------	------	---------------	--------------	--------------------------------	---

*Silt clearance Pishin Canals—Vide Divisional Officer's No. 421, dated 5th April 1949.*

				Rs.	Rs. a.	Rs. a.		
1	Abdur Rahman	Earthwork Mistri.	Full month ...	40	40 0	40 0	Abdur Rahman, 5th July 1949.	P.D., 5th July 1949.
2	Abdul Hamid	Ditto ...	20 days (11th to 30th).	30	20 0	..	Unpaid.	
Total ...					60 0	40 0		

*Constructing a dispensary of Pishin—Vide Divisional Officer's No. 322, dated <sup>1st</sup> 3rd March 1949*

3	Nabi Bakhsh	Mason Mistri	Full Month ...	95	95 0	95 0	Nabi Bakhsh 10th July.	P.D., 10th July.
4	Hira ...	Do. ...	Do. ...	25	25 0	25 0	Hira 10th July.	P.D., 10th July.
Total ...					60 0	60 0		

*Annual repairs to Pishin Canals—Vide Divisional Officer's No. 323, dated the 4th March 1949.*

5	Ghulam Farid	Earthwork Mistri.	Full month ...	90	90 0	90 0	Ghulam Farid, 5th July.	P.D., 5th July.
6	Ata Mohd.	Ditto. ...	17 days (8th to 24th).	30	17 0	17 0	Ata Mohd. 5th July.	P.D., 5th July.
7	Jamaluddin	Ditto. ...	6 days (25th to 30th).	30	6 0	6 0	Jamaluddin 5th July.	P.D., 5th July.
Total ...					53 0	53 0		
Carried over ...					173 0	159 0		

\*Name should be grouped by works, the name of the work and reference to orders sanctioning the establishment therefor being written in red ink across the page, above the entries relating to each group.  
†The total for each work should be entered in red ink.

**Form 29—concl.**

Item No.	Name of Incumbent.	Designation.	Period.	Rate.	Amount due.	Amount paid.	Dated acknowledgment of payee.	Dated initials of officer making payment.
				Rs.	Rs. a.	Rs. a.		
				Brought forward	173 0	153 0		
				Total ...	173 0	153 0		

Total amount paid in words.—Rupees one hundred and fifty three only.

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

Pay (Rs. 173-0) Rupees One hundred and seventy-three only.

MOHD SHAFI,—1-7-49.  
 Sub-divisional Officer.  
 (Dated signature).

Checked and entered.

A. MIRZA,—28-7-49.

Dated signature of Divisional Accountant.

(This space is reserved for remarks, if any, by the Divisional Officer.)

Divisional Officer.



## FORM 31.

## INDENTURE FOR SECURED ADVANCES.

(Referred to in paragraphs 226 and 228 (a).)

(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 \_\_\_\_\_ 19\_\_\_\_  
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  
GOVERNOR-GENERAL OF PAKISTAN (hereinafter called the Governor-  
General 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 Governor-General 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 under-  
taken to execute at rates fixed for the finished work (inclusive of the cost of  
materials and labour and other charges) AND WHEREAS the Governor-  
General 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 Part II of a Running Account Bill (B)  
for the said works signed by the Contractor on \_\_\_\_\_ and the  
Governor General 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  
Governor General (the receipt whereof the Contractor doth hereby acknow-  
ledge) and of such further advances (if any) as may be made to him as  
aforesaid the contractor doth hereby covenant and agree with the Governor  
General and declare as follows:—

(1) That the said sum of Rupees \_\_\_\_\_ so  
advanced by the Governor General 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 Running Account Bill (B)  
which have been offered to and accepted by the Governor General as  
security are absolutely the Contractor's own property and free from encum-  
brances 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 Governor General 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 Running Account Bill (B)  
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 terms 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 were 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 Governor General 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 Governor General 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 than 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 Governor General shall immediately on the happening of such default be repayable by the Contractor to the Governor General together with interest thereon at twelve per cent. per annum from the date or respective dates of such advances to the date of repayment and with all costs charges damages and expenses incurred by Governor General in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and Contractor hereby covenants and agrees with the Governor General 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 Governor General of the said sum of Rupees and any further sum or sums advances 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 hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Governor General may at any time thereafter adopt all or any of 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 Governor General 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 retained all the sums aforesaid repayable or payable to the Governor General 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.

(g) 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 here in before expressly provided for the same shall be referred to the Superintendent 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 Governor General have hereto set their respective hands the day and year first above written.

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

Signature _____	} _____
Name _____	
Address _____	

Signed by \_\_\_\_\_  
by the order and direction of the Governor  
General in the presence

Witness	Signature _____	} _____
	Name _____	
	Address _____	



**FORM**

**PETTY WORKS REQUISITION AND ACCCUNT**

Referred to in paragraphs 205 (h) and 258 of the Central Public Works Account Code and paragraph 101 of the Central Public Works Department Code.]

To be used for works and repairs not likely to cost more than Rs. 2,000)  
Requisition on the Divisional Officer, Provincial Division for  
Providing Record Racks in Deputy Commissioner's Office, Lahore  
.....

---

**PART I—REQUISITION.**

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

12 additional racks in the Record room of the Vernacular office.

H. J. EVANS

*Dy. Commr.*

*Dated the 6th March 1949*

*(Signature and designation of  
the Officer by whom  
requisition is made.)*

## Part II—Report of P. W. Subordinate and estimated cost.

## (REPORT:)

There is not sufficient accommodation for 12 racks in the Vernacular office but 10 racks of the standard design can be provided, at a cost of Rs. 180 as detailed below—

(Rough estimate of probable cost.)

Description of work	Quantity.	Rate.	Unit.	Amount.		Amount recoverable as Barrack Damages in the case of Military Works.		Remarks.
				Rs.	a.	Rs.	a.	
Wooden racks ...	10	Rs. 16*	each	160	0	...	...	*as per sanctioned schedule of the district.
Fixing and Coal tarring.	...	Lump sum	...	20	0	...	...	
Carried over ..				180	0			

Form 32—contd.

Description of work	Quantity.	Rate.	Unit.	Amount.		Amount re- coverable as Barrack Damages in the case of Military Works.		Remarks.
				Rs.	a.	Rs.	a.	
Brought over				180	0			
Total				...	180	0		

Major Head—50—Central. Minor and detailed heads—Original Works—Buildings.—General Administration—District Officers.

**SHER ALI**  
Oversee  
(Signature of P. W. Subordinate  
Date—16-3-49.

Sanctioned.

**C. W. GRANT,**  
Divisional Office,  
Date—18-3-49.

No. 55.

Accepted.

**H. J. EVANS,**  
Dy. Commr.  
(Signature and designation of responsible  
Civil or Military Officer  
Date—19th March 1949.

**Part III—Completion Certificate.**

The work was completed on 25th April 1949.

**SHER ALI,**  
Overseer.  
(Signature of P. W. Subordinate  
Date—1-5-49.

**MOHD. MUNIR,**  
(Signature of Sub-Divisional Officer.)  
Date—3-5-49.



## Part IV—Summary of Charges

Date of payment	Voucher No.	Amount.			Total of the month.			Divisional Accountant's initials against the monthly totals.	Sub-divisional Officer's initials against the monthly totals.
		Rs.	a.	p.	Rs.	a.	p.		
30-3-39	54 stock	90	0	0	90	0	0	U. C. 1-4	R. C. 3-4
8-4-39	22	60	0	0					
26-4-39	64	10	0	0	70	0	0	U. C. 28-4	R. C. 28-4
10-5-39	35	15	0	0	22	0	0	U. C. 27-5	R. C. 27-5
GRAND TOTAL		...			182	0	0		

D. K. SHAIKH,  
Signature of Sub-divisional  
Officer.  
Date—27th May 1949.

Checked and found correct.  
A. B. QURESHI,  
Divisional Accountant,  
Date—5th June 1949.

Passed.  
C. W. GRANT,  
Divisional Officer,  
Date—6th June 1949

**FORM 33.**  
**(P.W.A. 10)**  
**WORKS ABSTRACT A.**

*Name of Work—Constructing 10 'C' type Quarters at Karachi.*  
*Detail of Up-to-date Progress.\**

Sources from which progress is taken (quoting page and book No. of Measurement Book.)	Reference to last Running account Bill or other Voucher.		SUB-HEADS			
	No.	Date.	(1) Pucca Masonry	(2) Arch Masonry	(3) Doors and Windows.	
M. B. No. 84, page 71	42	11-3-49	12,000	4,500	300	
M. B. No. 123, page 19	27	18-4-49	48,000		1,150	
<b>Total</b> ...			60,000	4,500	1,450	

\*Only quantities which have been actually measured and paid for on bills included in the accounts should be taken into this statement.





## Detail of Contractors' Closing Balances.

Name of contractor.	Reference to last Running Account Bill.		Closing Balance.					* Explanation of non-adjustment.
	Voucher No.	Date.	Advance payments.	Secured advances.	Other transactions.			
			Rs.	Rs.	Rs.	a.	p.	
Dina ... ..	42	11-3-13	500	...	-480	0	0	
Abdul Ghani ... ..	22	18-4-19	500	...	-891	0	0	
<b>TOTAL ...</b>			800	...	-1371	0	0	

The work is still in progress.

D.S.,—28-4-19.

(Dated initials of Sub-Divisional Officer)

\*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.

### Certificate by Divisional Accountant.

This Abstract and the Statement of Progress have been checked under my supervision. I have personally compared all the items in the "Detail of Contractors' Closing Balances" with the Contractors' Ledger and found them correct.

H.R.,—5-5-19.

(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 of the state of account as he may consider necessary.)

(Dated initials of Divisional Officer-

**FORM 34.**  
**(P. W. A. 11.)**  
**WORK ABSTRACT B.**

[Referred to in paragraphs 258, 259 and 269 to 288.]

Name of work—Additions and Alterations to General Post Office, Lahore.

Authority—S. E. No. 2341, dated 14th June 1948.—Month—March 1949.

FROM WHAT SOURCE POSTED.		SUSPENSE ACCOUNTS.										Total cost. ÷	
Brief Particulars.	Cash Book Voucher * or Transfer Entry Book item No.	Final charges.		Contractors.						Labourers †			
				Advance payments †	Secured Advances ‡	Other transactions †							
		Rs.	a. p.	Rs.	Rs.	Rs.	a. p.	Rs.	a.	Rs.	a. p.		
Estimate No. 155 of 1948-49	...	...	...	...	...	...	...	...	...	4,950	0		
Expenditure to end of February 1949.	...	1,521	14 0	...	...	983	8 0	...	...	2,500	6 0		
<i>Month's transactions.</i>													
Joti Contractor	4	1,625	4 0	...	...	-1,235	7 0	...	...	369	13 0		
Joti Contractor	52	232	0 0	150	100	-23	0 0	...	...	439	0 0		
Umra cooli	34	...	...	...	...	...	...	4	0	4	0 0		
Stores transferred to Construction Clerks Quarters "at Dhár"	T. E. No. 24	-150	0 0	...	...	...	...	...	...	-150	0 0		
Stock	...	(a)	4 0 0	...	...	100	0 0	...	...	104	0 0		
<b>TOTAL OF MONTH</b>	...	3,711	4 0	150	100	-1,178	7 0	4	0	786	13 0		
<b>TOTAL TO END OF MARCH 1949.</b>	...	3,239	1 0	150	100	-194	15 0	-1	0	3,287	3 0		

Note.—Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.

\* Entries in this column should be made from Account 1 [Total (D) of column 2 of Running Account Bill Form A or B.

† In this column should be posted the total (E) of column (B) of Account 11 of Running Account Bill Form B.

‡ This column is intended for all miscellaneous debits and credits to contractors, awaiting settlement. The debits will usually consist of (1) Advances other than Secured Advance, (2) Payments made (under proper authority) to labourers and others on behalf of and by charges to the Account of contractors and (3) Issues of stock and other materials to contractors. These should be posted as *plus* entries from the vouchers or accounts as transactions take place. The credits will ordinarily be 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 Bills for work done the figure in this column should agree with Entry (H) in the Memorandum of payments.

(a) Additional charges for materials issued to contractors.



Form 34—concl'd.

*Reference to Measurements.*

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

**DETAIL OF CONTRACTORS' CLOSING BALANCES.**

Name of Contractor.	REFERENCE TO LAST RUNNING ACCOUNT BILL.		CLOSING BALANCES.				Explanation of non-adjustment.*
	Voucher No.	Date.	Advance payment.	Secured Advances	Other transactions.		
Joti ... ..	52	25th March 1949	Rs. 150	Rs. 100	Rs. -194	a p. 15 0	
	Total	...	150	100	-194	15 0	

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.

B. K.,—5-4-49.

(Dated initials of Sub-Divisional Officer.)

\* 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.

*Certificate by Divisional Accountant.*

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

M. K.,—9-4-49.

(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.)



FORM 35.

DETAILED STATEMENT OF MATERIALS COMPARED WITH ESTIMATED REQUIREMENTS.

[Referred to in paragraphs 248 to 250].

Name of Work—Constructing 19 "C" type quarters at Karachi.

TOTAL ISSUES TO THE WORK

Description of materials	* PRINCIPAL ITEMS.						Petty Items	Total †	Dated Initials of Sub-Divisional Officer.	Dated Initials of Divisional Accountant in token of check.
	Ballast.	Lime	Sukhi	Bricks	R.S. Beams	Iron				
	C. ft.	Mds.	C ft.	N	Cwt.	Mds.				
Estimated requirements.	11,340	4,315	18,780	1,051,525	362	27	...	...		
Quantity value	1,351	4,315	8,462	15,775	10,10	671	...	50	34,585	
Balance brought forward from previous statement to end of March 1949.	650	3,000	2,135	12,000	10,400	750	...	...	28,035	I.S. 5-3-49
During April 1949	5,000	3,000	12,000	800,000	400	30	...	...	...	
Purchases:—										
Ahmed and Sons, Suppliers.	...	1,340								
Fateh Jang, Supplier.	806	1,340								
Carriage charges on brick (Vr. 54 for 4/49).	6,200			1,000						
Stocks:—				2,000						
As Per Form 10	...	...		200,000						
Total for the month	8,06	1,340	...	3,000	...	...	...	...	5,146	S.R. I.S. 28-4-49 5-3-49
To end of April 1949.	6,200	1,340	...	200,000	...	...	...	...	...	
During May 1949.	1,456	340	2,135	15,000	10,400	750	...	...	31,03	
Purchases:—										
Fateh Jang, Supplier.	10-8-0									
Ahmed and Sons, Suppliers	13		1,190					40		
Stocks:—				515						
As per Form 10				31,500						
Total for the month	10-8-0	...	1,190	515	...	...	...	40	1,764-8-0	I.S. 13-5-49 5-3-49
To end of May	150	...	7,000	31,500	...	...	...	40	...	
Carried over	1,475-8-0	4,340	3,325	15,515	10,400	750	...	40	35,845-8-0	
	11,350	4,340	19,000	1,051,500	400	30	...	...	...	
		4,340	325	15,515	10,400	750	...	40	35,845-8-0	
	11,350	4,340	000	1,051,500	400	30	...	...	...	

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

†Only values should be shown in these two columns.

‡States and transfers of materials should be treated as *misu* issues.

Description of materials	PRINCIPAL ITEMS								Dated Initials of Sub-Divisional Officer.	
	Ballast	Lime	Surkhi	Bricks	R.S. Beams	Iron	Petty items	Total.		
	Unit.	Cft.	Mds.	Ch.	No.	Cwt.	Mds.	...		
Estimated requirements	Quantity	11,340	4,315	18,790	1,031,500	362	27	...	34,586	
	Value	1,381	4,315	3,362	15,772	8,050	673	30		
Brought over ...		1,473-8-0 11,330	4,340 4,340	3,383 18,000	15,515 1,031,500	10,400 400	750 30	40	33,843-8-0	
During June 1949										
Carriage charge for bricks (Vr. 29 for June 1949)		...	...	...	257-8-0					
Lime transferred to "Constructing a Police station at Karachi.		...	-20 -20							
Total for the month		...	-20	...	257-8-0	...	...	...		
To end of June 1949.		1,473-8-0 11,330	4,320 4,320	3,383 18,000	15,772-8-0 1,031,500	10,400 400	750 30	40	33,843-8-0 34,083	B.R. 26-6-49





FORM 37

REPORT OF THE VALUE AND VERIFICATION OF UNUSED MATERIALS

[Referred to in paragraph 252]

AT SITE OF

Work—Constructing 10 "C" type quarters at Karachi as on June 1949.

Statement showing the quantities and values of materials issued to work and of those used\* in construction

NAME OF SUB-HEAD OF WORK	Up to date "progress"	Description.	*PRINCIPAL ITEMS.							Petty Items	†Total.
			Ballast	lime	Burkhi.	Bricks.	R.S. Beams.	Iron			
			cf.	mds.	cf.	No.	cwt.	mds.			
			Value	1,475-8-0	4,320	3,325	15,772-8-0	10,400	750		
Quantities.	11,350	4,320	19,000	1,051-500	400	50					
Unit	Quantity	Rate	13%	1	17-8%	13%	26	25			
Pucca Masonry	cf.	81,150	...	3,246 3,246	2,556-4-0 1,607	13,998-6-0 933,225	...	...	...	...	19,800-10-4
Arch Masonry	...	9,100	...	455 455	318-8-0 1,820	1,774-5-0 118,500	...	...	...	...	2,522
Concrete	"	9,450	1,475 0-0 11,30	614 614	413-8-0 2,363	...	...	...	...	...	2,501-11-0
R.S. Beams	cwt.	362	...	...	...	...	9-4 12 362	...	...	...	9,412
Ironwork	mds.	25	...	...	...	...	...	675 27	...	...	845
Stone mantle pieces	No.	29	...	...	...	...	...	...	...	26	27
Stone mantle pieces small	"	28	...	...	...	...	...	...	...	14	14
B.—Total used in construction.			1,474-3-0 11,340	4,315 4,315	3,288-4-0 18,790	15,772-14-0 1,051,525	9,412 362	675 27	40	34,977-5-0	

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

†Only values should be shown in these two columns.

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

DESCRIPTION OF MATERIALS.	PRINCIPAL ITEMS.						PETTY ITEMS.	TOTAL.
	BALLAST.	LIME.	SANDH.	BRICKS.	R. S. BEAM.	IRON		
UNIT	cft.	mds.	cft.	No.	cwt.	mds.		
— Total used as per Form 35	1,475-8-0 11,340	4,320-0-0 4,320	3,325-0-0 19,000	15,772-8-0 1,051,500	10,400-0-0 500	750-0-0 30	40-0-0	36,083-0-0
— Total used in construction as per statement vertical.	1,474-8-0 11,340	4,315-0-0 4,315	3,288-4-0 18,790	15,772-14-0 1,051,585	9,412-0-0 862	675-0-0 27	40-0-0	34,977-5-0
— Paper balances of unused materials (i.e. A and B).	1-3-0 10	5-0-0 5	56-10-0 210	—0-6-0 25	988-0-0 38	75-0-0 3	...	1,105-11-0
— Actual balances after verification.	5-14-0 45	...	12-4-0 70	1-0-0 65	590-0-0 15	...	...	490-2-0
— Differences (i.e. C minus D).	—4-9-0 35	5-0-0 5	24-8-0 140	—1-6-6 —90	598-0-0 25	75-0-0 3	...	696-9-
	1	2	3	4	5	6	7	8
								9
								cft.

— Remark Explaining item to adjust the differences per line and, if the work has been completed, dispose of the surplus balances as per line D.

- (1) Due to less wastage. May be credited to Concrete.
- (2) Trifling. May be debited to Pucca Masonry.
- (3) Shortage under enquiry.
- (4) Trifling. May be debited to Pucca Masonry.
- (5) Shortage under enquiry.
- (6) Shortage already written off in S. E.s No. 52, dated the 4th January 1949. The surplus materials may be sold.

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

\*2 Certified that the quantities of the actual balances recorded against line D, are the results of verification made by me on 30th June 1949.

\*3 Certified that the balances of materials at site of this work were verified by me on.....19 and a necessary report in this form was submitted to the Divisional Office as this office No.....dated.....19,

\*4 The balances of unused materials were not verified at any time during the year 19 -19, as the accounts of this work are expected to be closed within three months.

\*5 The balances of unused materials were not verified at any time during the year 19 -19, as the work was not under construction prior to January of that year.

B. AHMAD,  
Sub-Divisional Officer.

Dated 4th July 1949

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

Checked.

Dated 8th July 1949.

Divisional Accountant.

#### DIVISIONAL OFFICER'S ORDERS.

1. The entries relating to the quantities used in construction are approved.
2. The surplus balances as per item D should be disposed of as under :—  
The R. S. Beams should be transferred to S. D. O.' II Sub-division.  
Other stores may be auctioned.

(3) Here enter remarks and orders regarding adjustment of losses and differences as per item E.)

Item (3) and (5). Await S. D. O.'s further report.

Other items may be adjusted as recommended by the S. D. O.

BAHADUR KHAN

Dated 10th July 1949.

Divisional Officer.



## REGISTER SHOWING THE CLEARANCE OF

(Referred to in paragraphs

In the account

Work—Constructing 10 'C' type

†Part II.—Statement showing the disposal of materials remaining unused i.e. of

disposed of (with reference to authority).	*PRINCIPAL ITEMS.					
	Description	Ballast.	Surkhi.	Bricks	R. S. Beams.	
	Quantity.	45	0	65	15	
	Value.	Rs. 5 14	Rs. 12 4	Rs. 1	Rs. 390	
Transferred to S.D.O. II Sub-Division	...	...	...	90 0	...	...
Sold by auction ...	4 0	5 0	0 8	...	...	...
Loss debited to Sub-heads ...	45	1 0	65	...	...	...
	1 14	7 4	0 8	...	...	...
<b>Total</b> ...	5 14	12 4	1 0	390 0	...	...
	45	70	65	15		

Part III—Statement showing the adjustment of differences

No. of Report of Verification.	How adjusted.	Description	Ballast.	Lim e	Surkhi.	Bricks.	R. S. Beams.	ton
		†Quantity	—35	5	140	—90	23	9
		†Value ...	Rs. 4 9	Rs. 5	Rs. 4 8	—1 6	Rs. 598	Rs. 7
II	Written off (S.E.'s No. 52 of 4th January 1949).	...	...	...	...	...	...	7
III	To be recovered from O. S. (Divisional Officer's No. 240, dated 15th August 1949).	...	...	...	...	...	390 13	5
IV	Written off (S.E.'s No. 277, dated 23rd August 1949).	...	...	...	140	...	...	...
	Written off (S.E.'s No. 290 dated 25th August 1949). Adjusted within subheads as recommended by S. D. O.	...	...	...	...	...	208	...
		—4 9	5 0	...	—1	...	...	...
		—35	5	...	—90	...	...	...
		—4 9	5 0	24 8	—1 6	598	...	...
	<b>Total</b> ...	—35	5	140	—	23	...	...

\*Values to be posted in red ink above the

†To be posted on the completion of the work

Part I list of Repo. certification received.

Serial No. of Report.	Date of Report	Date of Receipt	Date of Final disposal	Dated initial of Divisional Accountant
I	26-9-1948 ...	28-9-1948 ...	4-12-1948 ...	I.S.—4-11-48
II	2-12-1948 ...	4-12-1948 ...	6-1-1949 ...	I.S.—6-1-49
III	1-4-1949 ...	5-4-1949 ...	15-4-1949 ...	I.S.—13-4-49
IV	1-7-1949 ...	6-7-1949 ...	10-7-1949 ...	I.S.—10-7-49



## SUSPENSE HEAD "MATERIALS".

256 and 289)

of

quarters at Karachi.

*actual balances on completion, as per item D of Report of Verification Form 37.*

Petty items.	Total	TOTAL VALUE TO BE ADJUSTED			Head of account to be debited.	Divisional Agent's dated initials.
		If debited to sub-head of this work C.	If debited to other accounts.			
			Amount.	Month of Adjustment.		
	Rs. a.					
	409 2					
...	390 0	...	390 0	1-19	Transfers within Division.	I.S.,-5-8-49.
...	9 8	...	9 8	Do.	Cash	I.S.,-5-8-49.
...	9 10	1-14 7-12	...	...	Sub-head Concrete " P. Masonry	I.S.,-5-8-49.
...	409 2	9-10	399 8			

*as per item E. of Report of Verification, Form 37.*

Petty items.	Total	H				
...	695 0					
...	75 0	75 0	...	...	Sub-head Iron	I.S.,-5-1-49
...	390 0	...	390 0	August 1949	Miscellaneous Advances (Lachman das, S. O.)	I.S.,-5-9-49
...	24 8	24 8	...	...	Contingencies ...	I.S.,-5-9-49
...	208 0	208 0	...	...	Contingencies ...	I.S.,-5-9-49
...	—0 15	—4 9	...	...	Sub-head Concrete " P. Masonry	I.S.,-5-9-49
...	695 9	306 9	390 0			

corresponding entries of quantities.

from the final report of Verification, in Form 37

**Part IV—Summary of Form 37, and parts II and III of this register for making closing entries in the Register of Works.**

	FINAL SUB-HEAD.										Total.	
	(1) Pucca Masonry.	(2) Arch Masonry.	(4) Sub-head costing less than Rs. 1,000	(5) Conti- gencies	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
1. Calculated cost of materials used in construction, as per line B. of Form 37—(Final Report of Verification)	Rs. a. 19,800 10	Rs. a. 2,548 0	Rs. a. 12,628 11	Rs. a. ...	Rs. a. ...	Rs. a. ...	Rs. a. ...	Rs. a. ...	Rs. a. ...	Rs. a. ...	Rs. a. ...	Rs. a. 133,29 8
2. Adjustments of depreciation on surplus materials as per column G of Part II (to be posted in detail)	7 12	...	1 14	...	...	...	...	...	...	...	...	...
3. Adjustments of other items as per column H of part III (to be posted in detail).	3 10	...	— 9 75	208 0	24 8	...	...	...	...	...	...	...
Total debits to final sub-heads	19,812 0	2,548 0	12,701 0	232 8	...	...	...	...	...	...	...	133,29 8

† This total should agree with the outstanding balance of the suspense head "materials" in the Register of Works.

Approved.

**BAHADUR KHAN,**  
Divisional Officer.  
Date—5th October 1949.

**A. MIRZA,**  
Divisional Accountant.  
Date—5th October 1949.

## FORM 39. WORKS SLIP.

Referred to in paragraph 386 of the Central Public Works Account Code and paragraphs 34 and 44 of the Central Public Works Department Code.)

Name of work— *Constructing outhouses for "B" type Bungalows at Karachi.*

Month— *June 1948.*

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 deviation excesses, etc.	
		Quantity.	Rate.	Cost	Quantity.	Rate.	Actual cost to date.	Approximate quantity.	Rate.	Probable cost		
			Rs. a.	Rs.		Rs. a.	Rs.		Rs. a.	Rs.		
Concrete*	%cft.	3,549	28 0	994	3,549	28 0	994	...	...	...		
Pacca Brickwork†	"	1,712	31	534	500	31 0	155	1,722	31 0	534	500 cft. wrongly provided for under Kacha Pacca work instead of under Pacca brickwork.	
Arch Masonry	"	2,430	33 0	801	600	33 0	210	1,830	33 0	604		
Kacha Pacca Masonry.	"	10,320	20 0	2,064	...	...	...	10,320	20 0	2,064		
Rolled Steel Beams.	Cwt.	10,742	20 0	2,148	...	...	...	10,742	20 0	2,148	Due to sudden rise in price of iron.	
Doors and windows*	cft.	675	14	945	...	...	...	675	14	945		
Other sub-heads (costing less than Rs. 2,000).		...	...	2,022	...	...	668	...	...	1,382		
Total estimate				9,304	Total charges against final heads.			2,027	Probable further expenditure—A.		8,435	
Add—Suspense Accounts:—								Remarks.				
"Materials" ... ..							Nil					
"Contractors—Advance payments" ... ..							2,000					
"Contractors—Secured Advances" ... ..							1,500					
"Contractors—Other transactions" ... ..							250					
"Labourers" ... ..							Nil					
Total booked outlay to date							5,777					
Probable further expenditure as per entry A above							8,435					
Total							14,212					
Deduct—Suspense accounts recoverable ... ..							3,750					
Ultimate anticipated expenditure on the work							10,462					

Work commenced in March 1948.

Present state of progress in general terms,—Masonry in walls nearing completion

**A. MIRZA,**  
*Divisional Accountant.*  
Date—5-7-48.

**BAHADUR KHAN,**  
*Divisional Officer.*  
Date—16-7-48.

\*Under the orders of the Divisional Officer these sub-heads were not lumped with other sub-heads costing less than Rs. 2,000.



FORM  
(P.W.A.,  
REGISTER OF WORKS A.

[Referred to in

[See paragraphs 285, 411 and 422

Name of work—Constructing 10 "C" type Quarters at Karachi. Authority.-

Months etc.	Pacca Masonry. (1)		Arch Masonry (2)		Doors and Windows (3)	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
		Rs. p.		Rs. p.		Rs. p.
Estimate No. 40 of 1948-1949 ...	81,150	6,492 8 0	9,100	819 0	1,690	2,113 4
Expenditure of previous year brought forward (if any)						1,500
April 1949 ...	50,000	37,500 0	4,500	405 0	1,300	312
Total	10,000	750 0	...	...	250	...
Rate of cost	60,000	4,800 0	4,500	405 0	1,450	1,812
May ...	15,000	1,191 0	4,400	378 0	950	312
Total	75,000	5,623 0	8,700	783 0	1,700	2,125 0
Rate of cost	6,150	461 4	400	36 0	...	1 4
June ...	81,150	6,086 4	9,100	819 0	1,700	2,125 0
Total	...	7 8	...	0 0	...	1 4
Rate of cost	81,150	6,086 4	9,100	819 0	1,700	2,125 0
August	...	7 8	...	0 0	...	1 4
Total	81,150	6,086 4	9,100	819 0	1,700	2,125 0
Rate of cost	...	7 8	9,100	819 0	1,700	2,125 0
September (Transfer entry of cost of materials as per Part IV of Form 38)	...	19,812 0	...	2,548 0	...	1 4
Total inclusive cost	81,150	25,898 4	9,100	3,367 0	1,700	2,125 0
Inclusive Rate of cost	...	31 15	...	37 0	...	1 4
October ...	Work completed in September 1949				BAHADUR KHAN	9-10
Total					Divisional	Officer.
November						I.S. 8-10
Total						
December						
Total						
January 19						
Total						
February						
Total						
March						
Total						
Supplementary Accounts						
Total						
Rate of cost						

(a) Under Divisional Officers orders this sub-head was





## FORM 41

(P.W.A. 13.)

## REGISTER OF WORKS B—FOR MINOR WORKS.

[Referred to in paragraphs 284 to 294.]

[See paragraphs 285, 411 and 422 for instructions for filling in the form.]

Page No. 18.

Name of work and authority ... ..	Additions and alterations to General Post Office, Lahore, No. 2341, dated 14-6-48.									
Estimate ... ..	Rs. 4,850									
Appropriation for the year... ..	Rs. 3,500									
Months, etc.	Total value of work done.			Suspense accounts.			Total charges			Dated Initials of Divisional Officer to transactions of the month.
	Rs.	s.	p.		s.	p.	Rs.	s.	p.	
Expenditure of previous years brought forward (if any)										
April 1948 ... ..										
Total ... ..										
May ... ..										
Total ... ..										
June ... ..										
Total ... ..										
July ... ..										
Total ... ..										
August ... ..										
Total ... ..										
September ... ..										
Total ... ..										
October ... ..	1,093	14	0	—109	6	0	984	8	0	A.U.,—8-11
Total ... ..	1,093	14	0	—109	6	0	984	8	0	
November ... ..	10	0	0	256	12	0	266	12	0	A.U.,—7-12
Total ... ..	1,103	14	0	147	6	0	1,251	4	0	
December ... ..	18	0	0	—5	0	0	13	0	0	A.U.,—9-1
Total ... ..	1,121	14	0	142	6	0	1,264	4	0	
January ... ..	390	9	0	670	2	0	1,069	2	0	A.U.,—10-2
Total ... ..	1,511	14	0	821	8	0	2,333	6	0	
February ... ..	10	0	0	137	0	0	167	0	0	A.U.,—8-3
Total ... ..	1,521	14	0	978	8	0	2,500	6	0	
March ... ..	711	4	0	—24	7	0	786	13	0	A.U.,—10-4
Total ... ..	3,233	8	0	54	1	0	3,287	9	0	
Supplementary Accounts ... ..										
Total ... ..	3,233	8	0	54	1	0	3,287	9	0	

Carried over to page 29 of next year's Register.

M.K.—20-49.

Note.—When printed on Royal size each page contains accounts of two works.



## DETAILED COMPLETION REPORT.

[Referred to in paragraph 294 of the Central Public Works Account Code and paragraphs 98 and 99 of the Central Public Works Department Code]

DIVISION—Construction.

NAME OF WORK—Constructing outhouses for 'B' type Bungalows at Karachi.

Amount of estimate	..	..	..	..Rs. 9,304
Expenditure	..	..	..	..Rs. 10,502
Excess	..	..	..	..Rs. 1,198
Percentage of excess	..	..	..	.. 12.9

Date of commencement—7th March 1948.

Date of completion—8th August 1948.

Explanation of Excesses.

(1) 500 cft. was wrongly provided for in the estimate under Kacha Pucca Brickwork instead of under Pucca Brickwork.

(2) Due to sudden rise in the price of iron.

Name of Work—Constructing outhouses for 'B' Type Bungalows at Karachi.

Major Head—78.

Minor head —Works.

Detailed head of classification—Residential Buildings.

Reference to last schedule docket submitted—No. 12, for the month of October 1948.

Authority—S.E.'s No. 784, dated 21st February 1948.

Sub-heads of estimate.	As Estimated.			As Executed.			Differences *			Reference to Paragraph over leaf explaining excesses.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
			Rs.			Rs.			Rs.	
Concrete .. ..	3,549	28/	994	3,549	28/	994				
Pacca Brickwork ..	1,722	31/	534	2,222	31/	689	500	31/	155	(1)
Pacca Arch masonry ..	2,430	35/	851	2,430	35/	851				
Kacha pucca masonry ..	10,820	20/	2,164	10,320	20	2,064	500	20/	100	(1)
Rolled Steel Beams ..	107.42	20/	2,148	107.42	30/	3,223	107.42	16/	1,075	(2)
Doors and Windows ..	675	41/	531	675	41/	591				
Other Sub-heads costing less than Rs. 2,000.			2,022			2,090			68	(2)
<b>TOTAL .. ..</b>			<b>Rs. 9,804</b>			<b>Rs. 10,502</b>			<b>Rs. 1,199</b>	

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

Dated the 10th November 1948.

BAHADUR KHAN,  
Divisional Officer.

N.B.—In the case of original works special repairs, if any considerable deviations from the sanctioned design have occurred, the report, specification, drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report, vide paragraphs 98-99 of the Central Public Works Department Code.

## COMPLETION STATEMENT OF WORKS AND REPAIRS.

(Referred to in paragraph 294 of the Central Public Works Account Code and paragraphs 98 and 99 of the Central Public Works Department Code.)

Completion Statement of Works and Repairs completed during the month of July 1949, the outlay on which has not been recorded by sub heads and the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Officer is empowered to pass.

Item No.	Names of works grouped under major, minor and detailed heads of classifications.	SANCTION.			Amount of estimate.	Expended.	Excess*	Percentage of excess.*	Remarks.
		Authority.	No.	Date.					
	<b>50.—CIVIL WORKS.</b>				Rs.	Rs.			
1	<i>Original Works—Buildings—Police.</i> Constructing Police Station at Labore.	Supdg. Engr.	5726	11-10-48	26,000	26,780	780	3.0	
2	<i>Original Works—Buildings—Medical.</i> Additions and alterations to Mayo Hospital, Labore.  <i>Dated the 15th August 1949.</i>	Supdg. Engr.	6230	15-11-48	15,000	15,600	600	4.0	C.W. GRANT, Divisional Officer Provincial Division.

\* In cases in which the Completion Statement is utilised instead of a revised estimate under paragraph 98 of the Central Public Works Department Code sufficient details must be given if the excess is more than 5 per cent.





FORM 48.

STATEMENT OF RENTS RECOVERABLE IN CASH OR BY  
DEDUCTION FROM PAY BILLS.

[Referred to in paragraph 182]

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.	To be filled in by the Treasury or other Disbursing Officer.				
			Amount due to end of ..... 19 .....		Amount recovered during ..... 19 .....		Remarks with date and other particulars of changes in the rates of emoluments shown in column 3.
1	2	3	4		5		
			Rs.	a.	Rs.	a.	

Forwarded to the.....(Treasury or other Disbursing Officer) with reference to Rule 223 of the Central Treasury Rules, Volume I.

Dated \_\_\_\_\_ Divisional Officer.

Completed and returned to the Officer incharge \_\_\_\_\_ 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 \_\_\_\_\_ Treasury or other Disbursing Officer.

FORM  
REGISTER OF RENTS OF  
(Referred to in paragraphs

Register number of building or land	Particulars of property (including Class and name in case of buildings).	BY WHOM OCCUPIED.		STANDARD RENT (IN RED INK.)		APRIL 19								
		Name, rank and Office.	Pay and allow- ances.	Autho- rity.	Rate.	Arrears from last year.		Assess- ment.		† Realisa- tions		Bal- ances		
						Rs.	a.	Rs.	a.	Rs.	a.		Rs.	a.
98	Class I. Divisional Officer's residence.	Rai Sahib Mukandilal, Executive Engineer, Ajmer Division.	Rs. 1,350 per month.	S.E. I. Circle No. 82-W dated 12th January 1949.	Rs. 110	a. 0	Rs. 110	a. 0	Rs. 110	a. 0	Rs. 110	a. 0	Rs. 110	a. 0
Total				...										

Debit initials of the Divisional Accountant ...

Dated initial of the Divisional Officer ...

## Abstract of

	Recoveries how effected,	Rent of Building	Other Rents.	Total.
*C	Cash realised in the Division ...			
*A	Recoveries by other disbursing officers adjusted in the divisional accounts.			
*T	Recoveries at treasuries in the same circle of account adjustable in the Accountant-General's Office.			
	Total ...			

†The entry made in this column under each month should be made in black ink and underneath

\*If there be any items of minus realisations (Note below paragraphs 196) during a month, the figures to be  
Refunds, so as to facilitate the posting of the Register of Refunds of Revenue (paragraphs 197 and 198).



July 19

August 19

Assessments.		†Realisation.		Balances.		Assessments.		†Realisations.		Balances.	
Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.

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

May 19						June 19					
Assessments		†Realisations.		Balances.		Assessments.		†Realisation.		Balances.	
Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.
110	0	110	0	110	0						

**Total Realisation.**

Rent of Buildings.	Other Rents.	Total:	Rent of Buildings.	Other Rents.	Total.





FORM 50.

CONSOLIDATED TREASURY RECEIPT.

(Referred to in paragraph 507.)

\_\_\_\_\_TREASURY.

RECEIVED from the Officer in charge of \_\_\_\_\_

† In words

Division, the sum of Rupees † \_\_\_\_\_

\_\_\_\_\_ for credit to the Public Works

Department, during \_\_\_\_\_ 19 .

\* In figures

Rs. \*

\_\_\_\_\_  
*Treasury Officer*

Dated the \_\_\_\_\_ 19







**FORM 52.**

**REGISTER OF  $\frac{\text{CHEQUE}}{\text{RECEIPT}}$  BOOKS**

(Referred to in paragraphs 543 to 545.)

Designation of officer using it.	Date of the first entry in the cash Book.	Date, of the last entry in the Cash Book.	Date of receipt of counterfoils of the books.	Dated Initial of the Divisional Accountant in token of examination under paragraph 545(c).	Date of return of Sub-divisional receipt books (when necessary vide Note below paragraph 91.)
1	2	3	4	5	6

**FORM 53.**

(P. W. A. 7.)

**TRANSFER ENTRY ORDER.**

(Referred to in paragraphs 168 to 173.)

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

Dated \_\_\_\_\_

Particulars of the transaction:—

Reason for Transfer

To be credited to

To be debited to

Rs.	a. p.

*Initials of the Officer  
initiating the Transfer Entry.*

Date \_\_\_\_\_

**FORM 53**  
(P. W. A. 7.)  
**TRANSFER ENTRY ORDER.**

(Referred to in paragraphs 168 to 173.)

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

Adjusted in the accounts for \_\_\_\_\_

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

Particulars of the transaction with reasons for the proposed adjustment.	DEBITS.		CREDITS.	
	Name of work or head of account.	Amount.	Name of work or head of account.	Amount.
		Rs. a. p.		Rs. a. p.

Countersigned.

Divisional Accountant.      Divisional Officer.

Officer initiating the transfer

Date \_\_\_\_\_ Date \_\_\_\_\_

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 correction 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 allocated.

(P. W. A. 8.)

### TRANSFER ENTRY BOOK.

(Referred to in paragraphs 172 and 173.)

For the month of \_\_\_\_\_ 19\_\_

Date.	Item No.	* Particulars of each transaction.	† Debits		† Credits		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. a. p.		Rs. a. p.	
			Total ..		Total ..		

\* Authority should be quoted in all cases, e.g. No. and date of Transfer Entry, Order or Advice and Acceptance of Transfer. In cases falling under Note 1 below paragraph 168 of the Code it will suffice if the Divisional Officer initials the entry in this column.

† The totals of the debits and credits against each entry should agree with one another.

\_\_\_\_\_  
Dated initials of Divisional Accountant.

\_\_\_\_\_  
Dated initials of Divisional Officer.



**FORM 55.**  
**(P. W. A. 19.)**

**ADVICE OF TRANSFER** DEBIT  
CREDIT

(Referred to in paragraphs 443 to 448.)

No. \_\_\_\_\_ Dated \_\_\_\_\_ 19 \_\_\_\_\_ .

The undersigned has the honour to advise \_\_\_\_\_

that a sum of Rs. \_\_\_\_\_ as detailed below has been debited in transfer to him, in the accounts for \_\_\_\_\_ 19 \_\_\_\_\_, and to request that an Acceptance may please be furnished as early as possible.

Authority \_\_\_\_\_

No. and date of voucher if any.	Particulars of transactions.	Amount.	
		Rs.	a. p.
Total ..			

Total number of vouchers sent \_\_\_\_\_

Divisional Accountant \_\_\_\_\_  
For use in responding office.  
Advice responded to in the accounts for \_\_\_\_\_, vide Transfer entry Book, Item No. \_\_\_\_\_, and Acceptance No. \_\_\_\_\_ dated \_\_\_\_\_

**FORM 55**  
**(P. W. A. 19)**

**ADVICE OF TRANSFER** DEBIT  
CREDIT

(Referred to in paragraphs 443 to 448.)

No. \_\_\_\_\_ Dated \_\_\_\_\_ 19 \_\_\_\_\_ . To \_\_\_\_\_ Division \_\_\_\_\_

The undersigned has the honour to advise \_\_\_\_\_ that a sum of Rupees \_\_\_\_\_

as detailed below, has been debited in transfer to him, in the accounts for \_\_\_\_\_ 19 \_\_\_\_\_, and to request that an acceptance may please be furnished as early as possible.

Authority of advice \_\_\_\_\_

No. and date of voucher if any.	Particulars of Transactions.	Amount.	
		Rs.	a. p.
Total ..			

Total number of vouchers sent \_\_\_\_\_

Divisional Accountant \_\_\_\_\_  
For use in responding office.  
Advice responded to in the accounts for \_\_\_\_\_, vide Transfer entry Book, Item No. \_\_\_\_\_, and Acceptance No. \_\_\_\_\_ dated \_\_\_\_\_

Divisional Officer \_\_\_\_\_

(P. W. A. 20.)

ACCEPTANCE OF TRANSFER DEBIT  
CREDIT

(Referred to in paragraphs 443 to 448.)

To \_\_\_\_\_ No. \_\_\_\_\_ Dated \_\_\_\_\_ 19

The undersigned has the honour to inform \_\_\_\_\_

\_\_\_\_\_ that his Advice of Transfer DEBIT  
CREDIT No. \_\_\_\_\_

dated \_\_\_\_\_ for Rupees \_\_\_\_\_ has been responded to in the accounts of this Division for \_\_\_\_\_ (\*and that the supporting vouchers have been received.)

Particulars of transactions.	Amount.		
	Rs.	a.	p.
Total ...			

Divisional Accountant.

Divisional Officer,

\_\_\_\_\_ Division.

\*Intended only for cases of Acceptances of Transfer Debits.

FORM 57.

REGISTER OF TRANSFERS AWAITED.

(Referred to in paragraph 4.1.)

For the year \_\_\_\_\_ 19 .

Reference to correspondence, etc.	Particular.	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 4 as minus figures.



**FORM 58.**

**REGISTER OF SANCTIONS TO FIXED CHARGES.**

(Referred to in paragraph 498.)

Name of Work or Account \_\_\_\_\_

Reference to sanction, with period for which the sanction has been accorded.	Sanctioned Scale*		Amounts paid for each month.					
	Name of appointment.	Rate. No.	**April 19 .		**May 19 .		** June 19 .	And so on.
			Reference to Voucher.	Amount.	Reference to Voucher.	Amount.	Reference to Voucher.	
			Ru. a.		Ru. a.		Ru. a.	

\*Each entry of sanction should be initialled and dated by the 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 of account.



FORM NO.

(A. T. C. 6.)

**REGISTER OF DIVISIONAL ACCOUNTANTS AUDIT OBJECTIONS**  
(Referred to in paragraph 21.)

Item No.	Brief particulars of transaction or order placed under objection by the Divisional Accountant.	Name of objection (Rules and orders to be quoted.)	Amount placed under objection.	Divisional Officer's replies (with reason for not admitting the objection.)	Remarks by the Accountant General.
			Rs. a. p.		

**NOTE.**—This register will remain in the personal custody of the Divisional Accountant except when submitted to the Divisional Officer under the provisions of paragraph 21.  
 † Objection relating to transactions and orders of subordinate officer which falls 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 paragraph 511.)

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

Name of Work\* or Schedule \_\_\_\_\_

†Classification of charge \_\_\_\_\_

Month \_\_\_\_\_

19\_\_

No. of cash voucher.	Amount.		Remarks.	No. of cash voucher.	Amount.		Remarks.	Particulars.	Amount.			Remarks.
	Rs.	a.			Rs.	a.			Rs.	a.	p.	
								Brought forward				
								Cash charges for which vouchers are not required in Audit:—				
								Stock .. ..				
								†Transfer Entry Debits—				
								T.E. No. .. ..				
								T.E. No. .. ..				
								T.E. No. .. ..				
								Total .. ..				
								Deduct Refund—				
								Cash receipts—				
								‡Transfer Entry Credits:—				
								T.E. No. ...				
								T.E. No. ...				
								T.E. No. ...				
								Total refunds				
								Net charges of the month				
								Total Carried forward				

*Divisional Accountant*

\*Full name of work as given in the estimate should be entered here in the case of each work included in a Schedule of Works Expenditure, Forms 63, or in the Schedule of Deposit Works, 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. 25 each, should also be attached, their particulars being quoted below each entry, and the amount of the petty vouchers being specified in the column for remarks. In the case of Transfer Entry credits a reference to the Schedule Docket in the corresponding debits is shown should be given in the same column.





**FORM 63**

**SCHEDULE OF WORKS EXPENDITURE (OFFICE COPY).**

[Referred to in paragraphs 511 and 515.]

(See Notes below paragraph 515 for instructions for filling in the form.)

(Major Head, Remittance or other Account) \_\_\_\_\_ Name of month \_\_\_\_\_ 19 \_\_\_\_

Serial No.	Minor and detailed heads of classification.	Schedule docket No.	Name of works (i.e., full names as given in the estimate.) N.B.—Sanction to be noted in red ink when a work is entered for the first time.	EXPENDITURE OF THE YEAR COMPARED WITH APPROPRIATION		EXPENDITURE UP TO DATE COMPARED WITH ESTIMATE.		REMARKS. 1. If the work is completed, say so. 2. If an excess over an estimate is sanctioned by the Divisional Officer and the work is still in progress, the orders may be recorded here.	
				Total charges of the year.	Appropriation.	Total charges up to date.	Amount of Estimate		
1	2	3	4	5	6	7	8	9	10
				Rs.	Rs.	Rs.	Rs.	Rs.	
				s. p.	s. p.	s. p.	s. p.		



**FORM 64**

(P.W.A. 27)

**SCHEDULE OF WORKS EXPENDITURE (FAIR COPY).**

[Referred to in paragraphs 511, 515 and 523.]

(See Notes below paragraph 515 for instructions for filling in the form.)

Name of Month \_\_\_\_\_ 19\_\_

Major Head, Remittance or other Account \_\_\_\_\_

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> —Sanction to be noted in red ink when a work is entered for the first time.	Total charges of the month.	Total charges up to date.	REMARKS. If the work is completed say so.
1	2	3	4	5	6	7
				Rs. p.	Rs. p.	

Divisional Accountant



Totals for accounts affected by the month's transactions.										Net chargeable during the month to P. W. Deposits.									
A**										†C									
B										**D (=B-C)									
K										G									
Deduct "Up to date" totals of accounts closing during the month, as per items.										H (=F-G)									
Net "Up to date" totals of accounts remaining open at the close of the month.										L ‡ (=K-H)									
†E										J									
GRAND TOTAL																			

\* When a work is included for the first time in the schedule, the sanction should be entered in red ink in column 3.  
 \*\* The amounts as per entries A and D should be entered in columns 5 and 7, i.e. "Credits during month" and "Debits during month" of the Schedule of Deposits form 78 or 79.  
 † The amount as per entry C should, by a transfer entry, be charged in lump sum 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 8 of the Schedule of Deposits Form 78 or 79.











**FORM 67.**  
(P. W. A. 17.)

*Suspense head  
Deposit  
Class*

**SUSPENSE  
DEPOSIT REGISTER.**

(Referred to in paragraphs 348; 353, 361 and 513.)  
(Referred to in paragraphs 401, 402 and 513.)

Item No.	Month from which transaction dates	Particulars of items (with authority where necessary).	Opening balance of the year.	April 19 .		Closing balance.	and so on for the other months of the year.	How adjusted (and other remarks where necessary.)
				Debits. Credit.	Debit.			
			Credit. †	†	‡			
1	2	3	4	5	6	7	8	9
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
		Total						

\* To be indicated thus :- 12 for December 1948; 1 for January 1949; and so on.

<sup>49</sup>

<sup>48</sup>

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

‡ Score out "Debits" in the case of "Credits"

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

**FORM 68**

(P. W. A. 30.)

**SCHEDULE OF PURCHASES**

[Referred to in paragraphs 523 and 524.]

••Extract from Suspense Register, Form 67.

Division  
Month

19

Item No. as per Register.	Month from which transaction dates.	Particulars of items to be grouped by classes of Purchases, i.e. (1) For Stock, and (2) For Works, with name of supplier (and name of work in case of class 2), and quantity and description of materials supplied.*	Opening balance.	Credits during the month.	Total credits (Cols. 4+5).	Debits during the month.	Closing balance. (Cols. 6-7)	How adjusted. †	Remarks with explanation when items remain unadjusted for more than three months. (In respect of credits during the month here enter reference to schedule docket in which the corresponding debit appears.)
1	2	3	4	5	6	7	8	9	10
		I. - For Stock.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
		II. - For Specific Works.							

\*To be indicated thus: - "New" for items appearing for the first time; "12/48" for December 1948; "1/49" for January 1949, and so on.  
 ••In the case of purchases for a specific work, one or other of the following remarks applicable to the case should also be noted (i) For Direct issue, (ii) For Issue to.....Contractor.  
 †Column 9 "A" paid in cash, "B" Adjusted by transfer. The letters "A" and "B" should be entered in this column. -

**FORM 69**

(P. W. A. 31.)

**SCHEDULE OF PURCHASES**

[Referred to in paragraphs 523 and 524.]

Division \_\_\_\_\_

Month 19

Part I.—*Extract from Suspense 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 Purchases), i.e. (1) For Stock and (2) For work, with name of supplier and name of work in case of class (2) and quantity and description of materials supplied.	Opening balance.		Credits during the month.		Total credits Col. (5+6).		Debits during the month.		Closing balance Col. (7-8).		How adjusted.	Remarks with explanation when items remain unadjusted for more than three months. (In respect of credits during the month here enter reference to schedule docket in which the corresponding debit appears).
				R.	A.	R.	A.	R.	A.	R.	A.	R.	A.		
1	B	3	4	5	6	7	8	9	10	11					

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

Class of Purchases.	Opening balance.		Credits during month.		Total Col. (3+3).		Debits during month.		Closing balance Col. (4-5).	
	R.	A.	R.	A.	R.	A.	R.	A.	R.	A.
I.—For Stock ...										
II.—For Specific Works.										
Total										

*Divisional Accounts.*

\* This alternative form may be authorized by the Accountant-General for use in the case of divisions where the number of items in the Suspense Register is usually very large, but the number usually affected by the monthly transactions is small.

\*\* For June, September, December and March, all current items should be extracted from the register including those not affected by the month's transactions. In the case of other months, only items affected by the month's transactions need be detailed.

† To be indicated thus:—"New" for items appearing for the first time, 12/48" for December 1948, "1/49" for January, 1949, and so on.

In the case of Purchases for a specific work, one or other of the following remarks applicable to the case should also be noted:—(1) For Direct Issue, (2) For Issue to..... contractor.

‡ Columns 5 to 9 should be totalled separately for each class in June, September, December and March. In other months, columns 5 and 8 only should be totalled separately, for each class of Purchases.

§ Column 10 "A" Paid in Cash; "B" adjusted by book transfer. The letters "A" and "B" should be entered in this column.





**FORM 71.**  
**(P. W. A. 18.)**  
**SCHEDULE OF LONDON STORES.**

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

(Referred to in paragraphs 362 to 369, 513 and 523.)

DEBITS.		CREDITS.							REMARKS.			
No. and date of Account-General's intimation of debit.	Name of Vessel.	No. and date of Invoice.	Particulars of Invoiced stores.	Payments during the month by credit to the head "P. W. Remittances".	Pakistan charges of the month.	Balance from last month.	Total (Columns 5+6+7).	Particulars of stores received.	Name of work or head of account to which debited (Schedule docket number to be quoted in red ink).	Values of stores received.	Closing Balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13
			No. or quantity.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	No. or quantity.		Rs. a.	Rs. a.	
			Total charges for the month.									
			Total for the year.									

Total credits P. W. Remittances (Col. 5) .....  
Total debits to "London Stores" (Cols. 5 & 6) .....

Rs. a.  
Divisional Accountant.

**FORM 72.**  
**(P.W.A. 28.)**  
**SCHEDULE OF DEBITS TO STOCK.**  
(Referred to in paragraphs 511 and 517.)

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

1	2		4			5			
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.			6
1	2	3	Rs.	a.	p.	Rs.	a.	p.	
		<i>Manufacture.</i>							
		Manufacture of bricks at Sukkur.—							
		Operation ... ..	3,300	0	0	6,000	0	0	
		Outturn ... ..	3,000	0	0	5,000	0	0	
		Lime making at Rohri—							
		Operation ... ..	2,300	0	0	3,000	0	0	
		Outturn ... ..	2,000	0	0	2,500	0	0	
		Total Manufacture Operations ...	5,600	0	0				
		Total Manufacture Outturn ...	5,000	0	0				
		Total Manufacture ...	10,600	0	0				
		<i>Land, Kilns, etc.</i>							
		Total Land, Kilns etc. ...							
		<i>Storage.</i>							
		Total Storage ...							
		<i>Other Sub-heads</i>							
		Total other Sub-heads ...							
		<b>GRAND TOTAL</b> ...							

*Divisional Accountant.*

\*Only those works or items 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 518.]

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

*Part I.—Classified Account of Receipt, Issues and Balances.*

Item No.	Sub-head	Balance.			Receipts.			Total.			Issues.			Balance.			Sanctioned Reserve.	Remarks.
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		
1	Manu- factures,																	
2	Landkilns, etc.																	
3	Storage.																	
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.*

*Part II.—Detailed Account of Issues.*

Docket No.	Amount.			Schedule Docket No.	Amount.			Particulars.	Reference to Schedule etc.	Amount.		
	Rs.	a.	p.		Rs.	a.	p.			Rs.	a.	p.
								<i>Line 1 (Part I) — Manufacturer. Credits for Out- turn.</i>	72			
								<i>Line 2.—Land, Kilns, etc. T. E. No. T. E. No.</i>	S. D. No. "			
								TOTAL ...				
								<i>Line 3 and 4.— Storage and Other Sub-Heads. Issues to works, etc. " to + Contingencies. Cash Credits to Stock.</i>	Previous column Consoli- dated Contingent Bill.			
								Sale Account ...	19			
								" " "	19			
								TOTAL ...				
								<i>Line 4.—Total Issues</i>				
								Total Issues to works, etc.				

*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 balance included 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

**FORM 74**  
(P. W. A. 41.)  
**CLASSIFIED ABSTRACT OF EXPENDITURE.**  
(Referred to in paragraph 519.)  
Month \_\_\_\_\_ 19\_\_

Reference to Schedule, Schedule Docket or Bill.	*Minor Heads and Primary Units of appropriation (separately for each Major Head or distinct part thereof.)	Total charge of the month	
1	2	3	
	†XVII.—A.—Irrigation Works for which Capital Accounts are kept. I.—Productive Works— <i>Deduct</i> —Working Expenses.	Rs.	a.
Form 64 .. ..	Extensions and Improvements .. .. .		
" 64 .. ..	Maintenance and Repairs .. .. .		
		Rs.	a. p.
	Establishment—		
Consolidated Contingent Bill.	‡Contingencies .. .. .		
Form 62 .. ..	<i>Deduct</i> —Percentage recoveries .. .. .		
	Net Establishment ..		
Form 64 .. ..	Tools and Plant .. .. .		
	<i>Deduct</i> —Recoveries .. .. .		
	Net Tools and Plant ..		
	Total Final Heads .. .. .		
	Suspense—		
Form 73 .. ..	Debits to—Stock .. .. .		
" 65 .. ..	Purchases .. .. .		
" 70 .. ..	Miscellaneous P. W. Advances .. .. .		
" 71 .. ..	London Stores .. .. .		
Workshop Schedule.	Workshop Suspense .. .. .		
	Total Debits .. .. .		
Form 73 .. ..	Credits to—Stock .. .. .		
" 68 .. ..	Purchases .. .. .		
" 70 .. ..	Miscellaneous P. W. Advances .. .. .		
" 71 .. ..	London Stores .. .. .		
Workshop Schedule.	Workshop Suspense .. .. .		
	Total Credits .. .. .		
	Net Debits to Suspense .. .. .		
	Total Charges		

*Divisional Accountant*

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

†These are only specimen entries.

**FORM 75.**  
**SCHEDULE OF RENTS OF BUILDINGS AND LANDS.**  
[Referred to in paragraph 526.]

Month 19

No. of Buildings or Land.	Particulars of property (including class and name in case of Buildings).	Standard Rent (in red ink).		By whom occupied.		Arrears from last month's schedule.	† Assessment for the month.	Realised during the month.	Realised during the year.	Balance.	REMARKS.
		Authority	Rate.	Name Rank and Office.	Emoluments.						
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. a.			Rs. a.	Rs. a.	Rs. a.	Rs. a.		

\* If any buildings are provided with special services for which rent is charged separately, the account of rent charged for each building in respect of these services should be kept separate from that of the rent of the building itself, and in the abstract also the realisations on account of each of these services should be shown separately.

† When the rent is assessed for more than one month at a time, the whole amount assessed should be entered in column 8, a suitable remark being recorded in the column for Remarks which should be repeated month after month until the next assessment falls due.

‡ When the rate of assessment for a month is neither the standard rent nor the ten per cent. of occupant's emoluments for the month, the authority for short assessment should be quoted in this column. Authority should also be quoted for the application of the 10 per cent. concession when that concession is not admissible under the ordinary rule.

§ Column 6 need only be filled in if the emoluments affect the assessment in column 8.

**ABSTRACT OF TOTAL REALISATIONS.**

Recoveries how effected.	Distinguishing letter.	Rents of Buildings.		Total.
		Other rents.	Total.	
Cash realised in the Division				
Recoveries by other disbursing officers adjusted in the Divisional accounts	C			
Recoveries at treasuries in the same circle of account adjusted in the	A			
Accountant General's Office	T			
Total				



**FORM 76.**  
(P. W. A. 40.)

**SCHEDULE OF DEBITS TO MISCELLANEOUS HEADS OF ACCOUNT.**

[Referred to in paragraphs 415, 418, 420, 427, 513 and 514.]

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

Item No.	Head of Account.	Particulars.	Authority.	Amount.		REMARKS.
				Rs.	P.	
1	2	3	4	5		6
<b>Total</b>						

\*In the Schedule of Credits, items representing cash receipts should be so described in this column; and against all other items should be given a reference to the Schedule docket wherein the corresponding debit appears.

**SCHEDULE OF CREDITS TO REMITTANCES.**

[Referred to in paragraphs 513 and 514.]

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

Item No.	Name of Division or office (with name of Department and Government if necessary).	* Particulars.	AUTHORITY.				PARTICULARS OF RESPONDING ITEMS WHICH HAVE BEEN BROUGHT TO ACCOUNT PROVISIONALLY.				
			RESPONDING ITEMS INTIMATED BY ACCOUNTANT GENERAL FOR ADJUSTMENT.		OTHER ITEMS		Amount brought to account.	Nature of Objection quoting reference to the advice thereof sent separately.			
1	2	3	No. and date of intimation.	Month and item No. of settlement or exchange account.	No. and date of authority or acceptance of Transfer (if any).	No. and date of Advice of Transfer (if any).			Amount.	10	11
			4	5	6	7	8	9	10	11	12
			Rs. a. p.					Rs. a. p.			

\* Entries in this Schedule should be grouped under the several headings as indicated in the form. † 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 credits, items representing cash receipts should be so described in this column and against all other items a reference to the Schedule docket wherein the corresponding debit appears should be quoted. // The entries under this head will appear under the sub-headings "Exchange Account between Civil and Civil", "Exchange Account between Civil and Posts and Telegraphs" and "Exchange Account between Civil and Defence Services".





SCHEDULE OF DEPOSITS.

[Referred to in paragraph 402.]

Extract from Deposit Register, Form 67.

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

Item No. as per Register.	Month from which transaction dates.	Particulars of items (to be grouped by classes of deposits), with name of work in the case of contractors.	Opening Balance.	Credits during month.	Total (4+5).	Debits during month.	Closing Balance (6-7).	How adjusted.	REMARKS. (In respect of each credit during the month, here enter reference to schedule docket in which the corresponding debit appears or if it was a cash receipt, say so.)
1	2	3	4	5	6	7	8	9	10
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		

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

Exception (with reasons).

Divisional Accountant.

\*To be indicated thus—"New" for items appearing for the first time "12/48" for December 1948, "1/49" for January 1949 and so on.

†Column 9—"A" Repaid in cash, "B" Adjusted by transfer entry, "C" converted into an interest-bearing security and entered in the Register of Securities.

The letters A, B, C, etc. should be entered in the column "How adjusted". If necessary additional letters (D, E, etc.) should be entered with explanation at foot.

FORM 79.  
(P.W.A. 35.)

SCHEDULE OF DEPOSITS.

[Referred to in Note below paragraph 402.]

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

Part I. Abstract account of receipts, adjustments and balances of deposits.

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

\*This alternative form may be authorised by the Accountant-General for use in the case of divisions where the number of items in the Deposit Register is usually very large, but the number affected by the monthly transactions is small.

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 contractors.	Opening balance.	Credits during the month.	Total (5+6).	Debits during the month.	Closing Balance (7-8).	How adjusted.	REMARKS. (In respect of each credit during the month, here enter reference to Schedule docket in which the corresponding debit appears, or if it was a cash receipt, say so.)
1	2	3†	4	5§	6§	7§	8§	9§	10	11
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		

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

*Divisional Accountant.*

\* For June, September, December, and March all current items should be extracted from the register, including those not affected by the month's transactions. In the case of other months, only items affected by the month's transactions need be detailed.  
 † To be indicated thus. — "New" for items appearing for the first time, "12/48" for December 1948, "1949" for January, 1949, and so on.  
 ‡ No entry need be made in column 3 in the first month of the quarter, nor in the second and third months in the case of items which were not affected by any transactions in the previous month or months of the quarter.  
 § Columns 5 to 9 should be totalled separately for each class of deposits in June, September, December and March. In other months columns 5, 7 and 9 should not be totalled, but columns 6 and 8 should be totalled separately for each class.  
 || Column 10. — "A" Repaid in cash, "B" Adjusted by transfer entry, "C" Converted into an interest-bearing security and entered in the Register of Securities. The letters A, B, C, etc. should be entered in the column "How adjusted". If necessary, additional letters (D, E, etc.) should be entered with explanation at foot.





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## MEMO. OF MISCELLANEOUS CASH RECEIPTS PAID INTO TREASURIES.

					Rs.	a.	p.
Balance from last account	...	...	...	...			
Receipts during month	...	...	...	...			
Paid into treasuries :—				Total	...		
					Rs.	a.	p.
..... Treasury, vide Receipt attached to Form 5†	...	...	...	...			
..... Ditto ditto	...	...	...	...			
..... Ditto ditto	...	...	...	...			
Balance remaining to be paid as explained below				...	...		

† *Certificate of Cash Balance.*

Certified (i) that the closing cash balance in the account agrees with the total of the balances recorded in the several Cash Balance Reports in Form 5, (ii) that no single officer holds an imprest of more than Rs. 1,000, (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, all temporary advances outstanding in cash accounts of the second preceding month have since been cleared.

Name.	Particulars of Advance.	Amount.		Date on which the advance was first made.	Remarks explaining the delay in clearance.
		Rs.	a.p.		

Divisional Accountant.

Divisional Officer.

† See foot-note overleaf prefixed by a†



## NOTES.

The following notes should be printed on the fly-leaf of the Abstract Book, Form 81.

1. When the monthly Account does not balance and the discrepancy cannot be detected readily, it may be advisable to write up the Abstract Book, so that the error or omission may be located. If the Divisional Accountant considers it desirable, he may maintain this book regularly to facilitate the check of the compiled accounts.

2. The standard form is only a model. The number of vertical columns may be varied according to requirements, the examples given being those suitable for an ordinary division of the Civil Works branch in a Governor's province, wherein Military Works are executed as a standing arrangement.

3. The book should be posted from the several Cash Books in respect of cash transactions, from the Transfer Entry Book in respect of transfer entries, and from the Abstracts of Stock Receipts and Issues in respect of stock transactions.

4. The following points should receive special attention :—

- (a) The amount of each cheque entered in a cash book should be shown on the charges side under the head to which the payment relates, and the total amount of "cheques drawn should be shown as a single entry on the receipts side in the column for "Public Works Remittances," or "T. Remittances—Other Items, according as the treasuries on which the cheques are drawn are within or outside the audit circle in which the division itself is.
- (b) In posting the stock transactions from the Abstracts of Stock Receipts and Issues, debits (and credits) to Stock which represent credits (and debits) posted in the Abstracts from the Cash Book and the Transfer Entry Book, and which are separately shown in the Abstracts *vide* paragraph 197, should be excluded, as these are posted in the Abstract Book direct from the Cash Books and the Transfer Entry Book. In the vertical columns, headed "Stock," should be entered on the receipts side, the total of the stock issues (corrected as above) and on the charges side, the total of the stock receipts (also corrected as above).
- (c) As the postings from each cash book or other document are completed, it should be seen that the total postings on the receipts side agree with those on the charges side, and that, further, the totals of the columns headed "Cash from Treasury," agree in respect of cash book, and those of the columns, headed "Transfers within Division," in respect of whole division, separately for Cash and Stock, unless any Cash or Stock be in transit, see paragraphs 570 and 407.
- (d) Refunds 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.
- (e) Similarly, receipts which are to be taken in reduction of expenditure on individual works in progress or on contingencies, *vide* Statement E of Appendix 4, 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.
- (f) Finally, it should be seen that the totals of the vertical columns



## FORM 82.

(P. W. A. 43.)

## EXTRACT FROM CONTRACTORS' LEDGER.

(Referred to in paragraph 526.)

*Part I—Accounts affected by the months' transactions.*

(Same as Form 43.)

*Part II—Accounts not affected by the month's transactions.*

Sl. No.	Names of Contractors.	Months in which the account last appeared in Part I.	BALANCE OUTSTANDING.				*Remarks.
			Debit (i.e., due from Contractor).		Credit (i.e., due to Contractor).		
2	3	4	5	6	7	8	
			Rs.	a. p.	Rs.	a. p.	

\_\_\_\_\_  
Divisional Accountant

If any individual balance due from a contractor under the heads "Other Transaction" "Advance payments" has been outstanding for more than three months, the No. and of the last running account bill or other voucher relating to it should be quoted in the column for "Remarks" with an explanation of the delay in its adjustment.

**FORM 83.**  
**(P. W. A. 44.)**  
**LIST OF ACCOUNTS SUBMITTED TO**  
**ACCOUNTANT-GENERAL.**

[Referred to in paragraphs 523 and 527.]

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

Form No.	*Name of Document.	No. of documents.	REMA
	Monthly Account .. .. .		
	†Extracts from Registers of Revenue Realised .. .. .		
75	Extracts from Registers of Refunds of Revenue (with—original orders of court regarding remission of fines)		
	Schedule of Rents of Buildings and Lands (with—statements of Rents Recoverable in cash or by deduction from Pay Bills, Form 48)		
74	Classified Abstract of Expenditure .. .. .		
64	Schedule of works Expenditure .. .. .		
T. R. 32.	Consolidated Contingent Bill (with necessary vouchers attached) .. .. .		
61	Schedule Dockets (with necessary vouchers, Transfer Entry Orders, Survey Reports, and Sale Accounts attached to each)		
62	Schedule Docket of Percentage Recoveries .. .. .		
73	Stock Account (with—Sale Accounts, Form 19) .. .. .		
72	Schedule of Debits to Stock .. .. .		
68	Schedule of Purches .. .. .		
69	.. .. .		
70	Schedule of Miscellaneous P. W. Advances .. .. .		
71	Schedule of London Stores .. .. .		
Local Form	Schedule of Workshop Suspense .. .. .		
46	Extract from Registers of Receipts and Recoveries on Capital Account .. .. .		
76	Schedule of Credits to Miscellaneous Heads of Account .. .. .		
76	Schedule of Debits Miscellaneous Heads of Account .. .. .		
77-A	Schedule of Credits to Adjusting Account between Central and Provincial Governments .. .. .		
77-A	Schedule of Debits to Adjusting Account between Central and Provincial Governments .. .. .		
77-A	Schedule of Credits to Adjusting Account with Railways .. .. .		
77-A	Schedule of Debits to Adjusting Account with Railways .. .. .		
77	Schedule of Credits to Remittances .. .. .		
51	Schedule of Settlement with Treasures (with—Treasury Officers' Certificate of Issues and—Consolidated Treasury Receipts Form 50) .. .. .		
77	Schedule of Debits to Remittances .. .. .		
78	Schedule of Deposits .. .. .		
79	.. .. .		
65	Schedule of Deposit Works (with—Reports of progress of Expenditure) .. .. .		
66	Schedule of Takavi Works (with—accepted certificates of Collectors) .. .. .		
82	Extract from Contractors' Ledger .. .. .		
13	Extract from Account of Receipts of Tools and Plant .. .. .		
14	Extract from Account of Issue of Tools and Plant (with—Survey Reports of Stores, Form 18,—Sale Accounts, Form 19 and—acknowledgments) .. .. .		

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

†Including those in support of the Schedules of Remittance, and Miscellaneous Heads of Account.

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

Reference to Schedule Docket or Contingent Bill.	Voucher No.	Amount.			Reasons for non-submission.	Probable date of submission.
		Rs.	a.	p.		

*Divisional Accountant.*

Forwarded to the Accountant-General.

*Divisional Officer.*

Dated \_\_\_\_\_

The \_\_\_\_\_ 19



## FORM 84.

(P. W. A. 45.)

DIVISIONAL OFFICER'S REPORT [OF SCRUTINY  
OF ACCOUNTS.

[Referred to in paragraph 527.]

Month \_\_\_\_\_

After due examination of the office copies of the Monthly Account, and supporting documents, for the month of \_\_\_\_\_ 19\_\_\_\_, 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 month's account, of the errors and omissions detailed below, which my scrutiny of the accounts has disclosed :—

No.

\_\_\_\_\_  
*Divisional Officer.*

Dated

\_\_\_\_\_  
Division.

Enclosure : Monthly Account.

To

THE ACCOUNTANT-GENERAL,  
\_\_\_\_\_

# REGISTER OF INTEREST-BEARING SECURITIES.

[Referred to in paragraph 403.]

Name and designation of depositor.	For what purpose or work (quoting reference to agreement or bond.)	PARTICULARS OF SECURITIES RECEIVED.										Date of receipt in office.	Dated initials of the Divisional Accountant and the Divisional Officer verifying column 1-11	Forwarded for safe custody to Treasury or Account Officer with.	Acknowledgment of Treasury or Account Officer.	Orders sanctioning the return or re-transfer of the security.	Letter recalling the security if out of the office.		Treasury or Account Officer's letter with which received back.		Particulars of disposal, quoting reference to acknowledgment of the depositor.	Dated initials of the Divisional Accountant and the Divisional Officer verifying column 12-17	Remarks.			
		Government Securities, including Municipal Debentures, Post Office Bonds and Post Office 5 Year Cash Certificates.	Other Securities, i.e., Post Office Savings Bank Pass Books or Deposit Receipts of Recognised Banks.	Number.	Percent. (or issue price in the case of Cash Certificates).	Loan or Date of issue in the case of Cash Certificates).	Amounts, i.e., Market value (or surrender value in the case of Cash Certificates).	Name of Post Office or Bank.	Number of Account receipt.	Amount.*	Number.						Date.	Name of Office.	Number.	Date.				Number.	Date.	Name of Office.
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 instalments, 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.





Forms 88, 89, 90.—Deleted.

## FORM 91.

(P.W.A. 46.)

## ANNUAL CERTIFICATES OF BALANCES.

[Referred to in Paragraph 529.]

For the year ended 31st March 19 .

## CERTIFICATE NO. 1.—STOCK.

*A.—Manufacture.*—Certified (1) that the closing balance of Rupees — the account of the head "Manufacture" for March 19 , consisted, with the exception 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 333, 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, etc." for March 19 consists of the items enumerated below, (2) that all charges recoverable from other heads of account under rule or order (*vide* paragraph 335) 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 the coming seasons may be reasonably expected to bear at the prescribed rates of recovery :—

Particular.	Total No. 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 end of the year.	REMARKS.
			To end of previous year.	During year.	Total.	To end of previous year.	During year.	Total.		
			†Rs.	†Rs.	†Rs.	†Rs.	†Rs.	†Rs.		

†In nearest rupees only.



C.—*Storage*.—Certified (1) that there is a closing balance of Rs. \_\_\_\_\_ in the accounts of the head 'Storage' for March 19\_\_\_\_, which it was not possible to adjust finally in the accounts for March 19\_\_\_\_, as required by paragraph 354 and (2) that action has been taken to ensure the clearance of the amount in the Supplementary Account.

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

Item No.	Particulars.	Value.	REMARKS.
1	Unserviceable Stock (No details required.)	†Rs.	(State the steps taken to obtain the necessary sanction to write off the 10s.)
2	Serviceable Stock in excess of the requirements of the next* Twelve months, but which in my opinion it is necessary to keep in reserve.		
3	No details required.) Surplus Stock, i. e., serviceable materials which are available for sale or transfer. (No details required.)		State the steps taken to dispose of the materials or to obtain the necessary orders for their disposal.
	TOTAL ..		

\*Or any other period that the local Administration may have prescribed.  
†In nearest rupees only.

#### CERTIFICATE NO. 2.—WORKSHOP SUSPENSE.

Certified (1) that the closing balance of Rupees \_\_\_\_\_, in the accounts of the head "Workshop Suspense" for March 19\_\_\_\_, consists of the unadjusted charges for labour and materials on the under-mentioned jobs in progress, which, for the reasons noted against each, it was not possible to adjust in the accounts for March 19\_\_\_\_, as required by paragraph 383 and (2) that action has been taken to ensure their clearance in the Supplementary Account.

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

Certified (1) that the closing balances of the accounts named in the margin as specified against each for March 19\_\_\_\_, 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.

Purchases—Credit balance of Rupees \_\_\_\_\_  
Miscellaneous P. W. Advances—Debit balance of \_\_\_\_\_  
Rupees \_\_\_\_\_

London Stores  $\frac{\text{Credit}}{\text{Debit}}$  balance of Rupees \_\_\_\_\_

Deposits—Credit balance of Rupees \_\_\_\_\_

Form 91—concl'd.

**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 287.

**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, report of valuation in Form 37 has been prepared as for 31st March 19 , and reviewed by me, (2) that the statement below sets forth the calculated values of the unused materials at site of works and the results of the last verification of materials, and (3) that the unused balances represent, in all cases, the value of the materials intended for the actual requirements of the works concerned :—

Serial No.	Full name of work.	Paper balance of Materials Account (as per line C. of Form 37) on 31st March 19 .	Value of the difference between the paper balance and the actual balance, as at the time of the last verification.	Amount of that portion of the difference referred to in column 4 which has been adjusted.	Date of last verification.	Remarks briefly explaining delays in adjustments, and steps taken to adjust the outstanding balance.
1	2	Rs. †3	Rs. †4	Rs. †5	6	7
		Rs.	Rs.	Rs.		

†In nearest rupees only.

‡If the materials relating to a work were not verified during the previous twelve months, the reasons for the omission should be recorded in this column, see paragraph 255.



Form 91—*contd.*

C.—*Contractors and Labourers.*—Certified (1) that the closing balance of the accounts of "Contractors" and "Labourers," as maintained in Registers of Works in respect of works the accounts of which were open on the 31st March 19 , were as detailed below, (2) that the total of the Contractors balances as shown in certificate 1 has been reconciled by the Divisional Accountant with the total of the balances in the Contractors' Ledger, (3) that the Labourers balances have been similarly reconciled by the Sub-divisional Officers concerned with the relevant records of unpaid wages [*vide* paragraphs 205 (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 :—

Serial No.	Full Name of work.	DETAIL OF BALANCES.				REMARKS.
		CONTRACTORS.			Labourers.	
		Advance payments (Debits.)	Secured advances (Debits.)	Other transactions Debits. Credits.		
1	2	3	4	5	6	7
		†Rs.	†Rs.	†Rs.		
	TOTAL ..					

†In nearest rupees only.

**CERTIFICATE NO. 5.—ARREARS OF REVENUE.**

Certified (1) that the Register of Rents of Buildings and Lands, and other records of assessment and realisation of revenue. (*vide* paragraph 177,) for the year ending 31st March 19 , have been reviewed in detail and that all immovable properties belonging to the division which are available for letting out and other important sources of revenue, are entered in the relevant registers with full particulars, (2) that adequate action is being taken under my orders in respect of revenue which remains unrealised for more than one month by reason of delay on the part of the tenant or other person concerned, and (3) that there are no arrears which have become, or are likely to be, irrecoverable.

\_\_\_\_\_  
*Divisional Accountant.*

*Date* \_\_\_\_\_

\_\_\_\_\_  
*Divisional Officer.*

*Date* \_\_\_\_\_

FORM 92.

REGISTER OF MEASUREMENT BOOKS

[Referred to in paragraphs 208 and 210]

Division.

Sub-division

PART I.—FOR ORDINARY MEASUREMENT BOOKS

Serial No. of book.	Sub-division* Name of 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 preser- vation is to be completed.	Remarks.





**FORM 93.**  
**LIST OF MONTHLY SUB-DIVISIONAL ACCOUNTS.**  
 (Referred to in paragraph 489.)

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

No. Form	Name* of document.	No. of document.	Rem
9	Abstract of stock Receipts, with .. .. .		
8	Extracts from Register of stock Receipts .. ..		
10	Abstract of stock Issue, with .. , .. .. .		
8	Extract from Register of stock Issues .. ..		
7	Received Invoices and other vouchers .. ..		
18	Survey Reports .. .. .		
19	Sale Accounts .. .. .		
13	Account of Receipts of Tools and Plant .. ..		
14	Account of Issues of Tools and Plant, with .. ..		
7	Received invoices and other acknowledgments .. ..		
18	Survey Reports relating to above .. .. .		
19	Sale Accounts .. .. .		
91	Detailed list of Works Abstract A, with .. ..		
33	Works Abstracts A.—For major works etc .. ..		
35	Detailed statement of materials .. .. .		
36	Outturn statement of manufacture .. .. .		
53	Transfer Entry Orders .. .. .		
94	Detailed list of works Abstracts B, with .. ..		
34	Works Abstracts B.—For Minor Works .. ..		
53	Transfer Entry Orders .. .. .		
94	Detailed list of "Petty Works Requisition and Account," with .. ..		
32	Petty Works Requisitions and Accounts .. ..		
53	Transfer Entry Orders .. .. .		
19	Other Sale Accounts .. .. .		
53	Other Transfer Entry Orders .. .. .		

\*Strike out the Form No. of any document not forwarded submission being unne  
 If any document due is not ready, a suitable note of explanation for delay and the p  
 date of its submission should be recorded against it in the column for "Remarks"  
 Forwarded to Divisional Officer.

Dated

19

Sub-divisional Of







**FORM 96.**  
**MEMO OF REVIEW OF REGISTERS, ETC.**

[Referred to in paragraph 542.]

For the year.....19 .

Division \_\_\_\_\_

Month of account.	DATE INITIALS OF		REMARKS.
	Divisional Accountant.	Divisional Officer.	
April 19 .. .. .			
May .. .. .			
June .. .. .			
July .. .. .			
August .. .. .			
September .. .. .			
October .. .. .			
November .. .. .			
December .. .. .			
January .. .. .			
February .. .. .			
March .. .. .			
Supply Accounts .. .. .			





## FORM 98.

**CONFIDENTIAL REPORT ON THE WORK AND CONDUCT OF  
DIVISIONAL ACCOUNTANTS.**

[Referred to in paragraph 265 of the Auditor General's Manual of Standing Orders, reproduced in Appendix 1.]

Name of the Divisional Accountant.

Division in which employed.

Period to which the report relates.

*N.B.*—The Divisional Accountant is responsible that whenever the submission of a report falls due under the rule quoted above he gives timely notice of it in writing to the Divisional Officer and invites his special attention to the rule.)

Forwarded to

No.

dated

Accountant-General.

*Divisional Officer,  
Division.*







Receipts.

Sub-divisional, etc.	XXXIX— Civil Works.	SUSPENSE ACCOUNTS.				Establish- ment— “Deduct percent- age re- coveries.”	Tools and Plant “Deduct recover- ies.”	Miscella- neous Heads of Account.	Public Works Deposits.	r
		Purchase.	Stock.	Miscella- neous. P. W. Advances.	London stores.					
	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>R</i>
<i>Cash</i>										
Divisional Officer ... ..										
Total										
'A'sub-division ... ..										
Total										
'B'sub-division ... ..										
Total										
'C'sub-division ... ..										
Total										
<i>Transfer Entries</i>										
Total										
<i>Stock.</i>										
'A'sub-division .. ..										
Total										
'B'sub-division ... ..										
Total										
'C'sub-division ... ..										
Total										
Total Cash, Transfer Entries and Stock										
<i>Deduct—Refunds of Revenue transferred from Charges side</i>										
Net										
Reference to Schedule, Register, etc. Form No. ..										
	46	67 (Pur- chases.)	6 and 7	67 (Miscel. P. W. Advances.)	711	74	74	76	67	

Month ----- 19

Charges

Sub-division, etc.	50—CIVIL WORKS.									Miscellaneous Heads of Account.	Public Works Deposits.	Adjusting account between Central and Provincial Government		
	Original Works—Buildings.	Original Works—Communications.	Repair.	Establishment contingencies, grants-in-aid.	Tools and Plant.	Suspenses. Accounts						Government	Rs. a. p.	Rs.
						Purchases.	Stock.	Miscellaneous P. W. Advances.	London stores.					
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
Cash														
Divisional office														
Total														
'A' sub-division														
Total														
'B' sub-division														
Total														
'C' sub-division														
Total														
Transfer Entries.														
Total														
Stock.														
'A' sub-division														
Total														
'B' sub-division														
Total														
'C' sub-division														
Total														
Total Cash, Transfer Entries and Stock. Deduct—Refunds transferred from Receipts side.														
Net						No entries.								
Reference to Schedule Register etc. Form No.	63 or 74		T. R. 32	63	67 (Purchases.)	67 and 73	67 (70)	71	76	67	77-A			

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Receipts:

Sub-divisional, etc.	XXXIX— Civil Works.	SUSPENSE ACCOUNTS.				Establishment— "Deduct percentage recoveries."	Tools and Plant "Deduct recoveries."	Miscellaneous Heads of Account.	Public Works Deposits.
		Purchase.	Stock.	Miscellaneous. P. W. Advances.	London stores.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Cash</i>									
Divisional Officer ... ..									
Total									
'A'sub-division ... ..									
Total									
'B'sub-division ... ..									
Total									
'C'sub-division ... ..									
Total									
<i>Transfer Entries</i>									
Total									
<i>Stock.</i>									
'A'sub-division ... ..									
Total									
'B'sub-division ... ..									
Total									
'C'sub-division ... ..									
Total									
Total Cash, Transfer Entries and Stock									
<i>Deduct—Refunds of Revenue transferred from Charges side</i>									
Net									
Reference to Schedule, Register, etc. Form No. ..	46	67 (Purchases.)	6 and 7	67 (Miscel. P. W. Advances.)	711	74	74	76	67







**FORM 42**  
**(P.W.A. 14)**  
**CONTRACTORS LEDGER**  
(Referred to in paragraph 297 to 305)

Name of Contractor—Kala Khan.

PARTICULARS OF BILL OR VOUCHER.			NET TRANSACTIONS DETAILED BY SUSPENSE HEADS				*Name of Work or account (in red ink) and particulars of transaction.	GROSS TRANSACTIONS.						Total value of Work or Supplies.	REMARKS.			
Date	No.	Serial number 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	
			Rs.	Rs.	Rs.	P.		Rs.	a.	P.	Rs.	a.	P.	Rs.	a.			
13-3-49	45	VIII.	3,850 4,100	22,166 -606	-918 -513	0 0	0 0	March 1949. Balance brought over ... Constructing Residential Quarters at Hazurpur—bill for—	25,098 8,107	0 9	0 0	5,126	9	0	18,559	9		
19-3-49	51	{	...	...	-425	0	0	Constructing Menials Quarters at Milan—1st and final Bills for— Constructing Telegraph Office at Karachi. Constructin Clerks' Quarters at Karachi—	1,520	0	0	1,520	0	0	425	0	0	M. R. 4-6-49
20-3-49	25 Adj.	...	...	...	940	9	0	Value of bricks supplied by purchaser from Kaloo Khan.	940	0	0							
27-3-49	94 Stock.	...	...	...	625	0	0	Value of cement supplied from Stock.	625	0	0							
			7,950	21,560	-291	0	0	Balance c. f. ...				29,219	0	0				
			7,950	21,560	-1,858	0	0	Total ...	36,290	9	0	36,290	9	0				
								Detail of Balance Constructing Residential Quarters at Hazurpur—Bill VIII. Constructing Clerks' Quarters at Dhar—25 Adj. for 3-49. Ditto Stock for 3-49										M. ASAD ULLAH, Divisional Officer, M. B. 7-4
								LUMP-SUM CONTRACTS. January 1949. Constructing two sets of 'A' type bungalows— Value of cement supplied from stock	700	0	0	...	...	...	...	...	...	
		I C.C.	11,700	4,000	-700	0	0	February 1949. Constructing two sets of 'A' type bungalows— Value of bricks supplied from stock.	15,000	0	0	...	...	...	...	...	...	
		II C.C.	30,100	2,000	-1,000	0	0	March 1949. Constructing two sets of 'A' type bungalows.	31,100	0	0	...	...	...	...	...	...	
		III C. C. and final.	41,800	-6,000	-1,200	0	0	April 1949. Constructing two sets of 'A' type bungalows.	21,000	0	0	70,000	0	0	...	...	...	
									70,000	0	0	70,000	0	0	...	...	...	

\*These letters indicate in respect of each Running Account bill the corresponding entries in Forms 25, 26, 27, 27-A or 27-B.

†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.

