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

**Upto-date Amendments Incorporated** 

REVISED EDITION



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(PUBLICATIONS OF LAW BOOKS)
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These forms are standardised in the C.P.W.A. series, and for this purpose bear the ers C.P.W.A. 1, C.P.W.A. 2, etc. Supplies of these standardised forms except Nos. 3 which are obtainable from local treatifies, (vide Rule 148 of the Treasury Rules, as 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 nery, from the Deputy Controller of Stationery and Printing, Karachi or Dacca as the 18y be. For particulars regarding the designs and parts in which these forms are d, see the prescribed form of "Indent for C.P.W.A. Forms" (numbered C.P.W.) by the Manager of Forms Press.

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87	Deleted		1	
88.	Deleted			
89	Deleted			ş:
90	Deleted	9 9		

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

<sup>†</sup>This form is authorised to be printed as a special form.

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

[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 paynts made by cheques from those made out of the cash in chest. When, wever, a cheque is drawn to replenish the chest, its number and amount uld be entered on the payment side in the "Bank or Treasury" columns s. 10 and 11, and the amount only on the receipt side as "Cash from easury" in the single "Cash" column No. 4. The amount of a cancelled que should be shown by a special write-back entry, as a minus figure on the ment side in the "Bank or Treasury" column. A counter reference uld be given in the cash book, against the original, to the second entry the cheque. The issue of a new cheque in lieu of a time expired or lost que 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 e against the original entry in the cash book.

2. Every entry must be concise. The date, the number of voucher if any, name of the work, and such a brief narration as will indicate unmistaky the nature of the transaction must be entered against each item. The ount debitable or creditable to each separate work, head of account, or itractor or other person should be entered separately, and the amounts to posted by the divisional office into the Abstract Book or Schedules of count under each prescribed head of account should be distinctly brought opposite the entries in columns 5 and 12, headed. "Classification of ceipts" and classification of charges." No receipt or payment other than "Cash" as defined in paragraph 43 of the Code should be entered in the h 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 debitable

uld, 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 is strictly in the order of occurrence. If, however, owing to the absence the disbursing officer on tour a cheque issued by him, whilst in camp, entered in the cash book maintained at his head quarters on a subsequent ie, the actual date of issue of the cheque should be noted in the cash ok as the denominator of a fraction the mumerator of which will be the con which the transaction is incorporated in the book. A similar prolure should be observed when the double transaction relating to the disation of miscellaneous cash receipts by a subordinate and their payment ectly into treasury is in corporated in the cash book of the superior bursing officer on receipt of the receipted chalan of the treasury from subordinate, as prescribed in paragraph 65 of the Code.

4. It is a serious irregularity to draw cheques and deposit them in cash chest at the close of the year of the purpose for showing the full ount 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

ok as having been made in March.

5. Acknowledgments of payments should, as far as possible, be taken the time of payment and on one of the printed forms prescribed for the rpose. They should be numbered consecutively in a separate series each month and the serial number of each voucher should be entered 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 givin 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 amoun must be shown on both sides of the cash book, vide note 1. Any subsequen 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 diskurs ing officer should enter in his cash book only the total for each work or heat 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 abvanced to a subordinate for dis bursement to labourers, etc., at a distance should be noted in the cash bool 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 los

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 Look:—

		Rs. a.
Cash in chest	***	7 9
Imprest with Mr. R. Johnson Temporary Advance with Mr. Abdul Raheem		100 0
Temporary Advance with Mr. Abdul Raheem	•••	50 0
Total cash balance as above		
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 subtreasury 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.]

	harges.	) jo	Classification	8	
		ASURY.	Amount.	-	Rs. a.
DE.	PAYMEN'I'S.	BANK OR THEASURY.	No. of Cheque (with No. of Cheque Book).	10	
PAYMENT SIDE.	Vd		÷	6	R. a.
Jon mr		To whom	paid, etc.	80	
11		No. of		. 7	
			Payment.	9	
		Classification of	Receipts.	ū	
		Amount		4	.e.
RECEIPT SIDE.		From whom	Received, etc.	6	
		No. of Voucher	or Receipt	2	
			Receipt	-	

#### 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 tempo advances should maintain and render accounts of their disbursements th

from in this form.

2. The .ound sun with which an Imprest cash account is ope 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 cheqe book number should also be entered, column 3 being utilised for latter purpose. The disbursement from this imprest should be ent daily as they are made, clearly and in full detail; and from time to tin. the imprest-holder finds it necessary, as also a few days before the due for the monthly closing of the cash book of the disbursing officer I whom the imprest is held, the account should be closed and balanced, right-hand half-page being cut off and sent to the disbursing officer, and counterfoil retained by the imprest holder. The account should be supp ed by a voucher in proper form, for each payment, numbered and attac to the account so as to correspond with the order of the entries in coli 2, " Voucher No." The sums received, from time to time, in recoupn of the imprest should be entered in column 5 in red ink in the same wa the fixed amount with which the account was first opened.

3. The account should contain no entries of receipts other than opening entry of the fixed imprest and the subsequent recoupment expenditure, no any entries of exdenditure other than those paid dire

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 book, but should be dispose of in the manner prescribed in paragraph of the Code.

5. To facilitate the abstracting of charges by the recouping disking officer the imprest-holder must invariably enter in column 3, al with other particulars of payment the name of the work, etc., to weach payment is debitable and also the name of the contractor or operson, if any, from whom the amount paid is recoverable. Column 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 recoment, and, if recouped by cheque, the cheque and cheque book nunshould be entered by the recouping disbursing officer on every impactount disposed of by him, also a note of increase, reduction, or we drawal when such occur. When the account is incorporated in his own book, it should be numbered to correspond with the voucher number que 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 per

nent advances.

#### FORM 2. (P. W. A. 3.) IMPREST CASH ACCOUNT. [Referred to in paragraphs 83 to 87.]

Imprest cash-book of

fonth and Date.	Voucher No.	Transactions.	Amount of each pay-	Total.	Head of account.
1	2	. 3	4	5	6
		7	Rs. a.	Rs. a.	7
					*

#### ABSTRACT OF CHARGES.

Names of works.	ń											j
- ter	Rs.	a.										
Period												
Total		3			7							

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

### FORM 3,

# RECEIPT FOR PAYMENTS TO GOVERNMENT

[Referred to in paragraphs 63 and 64.]

(See working form.)

TREASURY REMITTANCE BOOK.

(Referred to in paragraph 75.)

Division.

Date of	AMOUNT IN WORDS.	Mary.	AMOUNT IN FIGURES.	HOURES.	Signature of Treasurer or other person designated to attach second signature	Sign of Transmission	Signature of	يد وا
mittance,	Rupres.	Afinas,	, R		for sums under Rs., 500 received by transfer in account,	Accountant,	Treasury Officer for sums not less than Rs. 500.	Reer for
					2.57			

## FORM 5.

# (P. W. A. 2.)

# CASH BALANCE REPORT.

(Referred to in paragraph 81.)

Cheques received in favour of self, but not rashed Drafts not cashed Note.* Rupees Half-rupee*		Amo Rs.		Remarks and explanation of large balances, &c.  4  *As detailed below:—  (**In words)
Prafts not cashed Note.* Rupees Half-rupee* Quarter-rupees Two-an na pieces One-anna pieces Double pice Single pice Revenue Stamps  **Total Cash in chest Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the—  Amo Na neand designation of subordinate. Imprest	ing	Rs.	T	*As detailed below:—
Prafts not cashed Note.* Rupees Half-rupee* Quarter-rupees Two-an na pieces One-anna pieces Double pice Single pice Revenue Stamps  **Total Cash in chest Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the—  Amo Na neand designation of subordinate. Imprest			a	
rashed Drafts not cashed Note* Rupees Half-rupee* Quarter-rupees Two-an na pieces One-anna pieces Double pice Single pice Revenue Stamps  **Total Cash in chest Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the—  Amo Na neand designation of subordinate.  Amo Imprest		impres		
Crafts not cashed  Crafts not cashed  Coto *  Rupees  Half-rupee*  Quarter-rupees  Two-an na pieces  One-anna pieces  One-anna pieces  Ouble pice  Single pice  Revenue Stamps  **Total Cash in chest  Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the—  Amo  Na nean-I designation of subordinate. Imprest		impres		
Orafts not cashed Note:  Rupees Half-rupees Part 11.—  Part 11.—  Part 11.—  Statement of stand with subordinate.  Amo  Na neand designation of subordinate.  Indicate subordinates on the Amo  Amo  Amo  Amo  Amo  Amo  Amo  Amo		impres		
Rupees Half-rupees Part 11.—  Part 11.—  Part 11.—  Part 11.—  Part 11.—  Statement of stand with subordinate.  Amount of subordinates on the  Amount of subordinates.		impres		
Rupees Half-rupees Quarter- rupees Two-an na pieces One-anna pieces Oouble pice Single pice Revenue Stamps  **Total Cash in chest Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the————————————————————————————————————		impres		
Part 11.—† Statement of stand with subordinates on the————————————————————————————————————		impres		(**In words)
Quarter-rupees Two-an na pieces One-anna pieces  **Total Cash in chest Shown below  **Total Cash in chest Shown below  **Total Cash in chest One-anna designation of subordinate.  **Total Cash in chest One-anna pieces  **Total Cash i		impres		(**In words)
Two-an na pieces  One-anna pieces  Ouble pice  Single pice  **Total Cash in chest  Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the———  Amo  Na nean-I designation of subordinate.  Amo  Imprest		impres		(**In words)
One-anna pieces  Oouble pice  Slangle pice  **Total Cash in chest  Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the———  Amo  Ka neand designation of subordinate.  Imprest		impres		· (**In words)
**Total Cash in chest  **Total Cash in chest  Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the———  Amo  Ka neand designation of subordinate. Imprest		impres		· (**In words)
**Total Cash in chest  **Total Cash in chest  Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the————  Amo  Ka neand designation of subordinate. Imprest		impres		(**In words)
**Total Cash in chest  dd amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the————  Amo  Amo  Na neand designation of subordinate. Imprest		impres		(**In words)
**Total Cash in chest  Add amount of Imprests and Advances shown below  Grand total balance as per Cash Book  Part 11.—†Statement of stand with subordinates on the  Amount of a pean I designation of subordinate. Imprest		impres		(**In words)
Ano Na neand designation of subordinate.  Add amount of Imprests and Advances shown below  Part 11.—†Statement of stand with subordinates on the  Amount of Imprest and Advances shown below  Amount of Imprest and Advances shown below  Amount of Imprest and Advances shown below  Amount of Imprest and Advances  Amount of Imprest and Advances		impres		Tra words
Amo Na neand designation of subordinate. Imprest		impres		
Na neand designation of subordinate. Imprest	-Villah			nd temporary advance. ——19
		em-	eeds Rs. 1,	ation when an imprest ex- the prescribed maximum of ooo and authority for raising lucing the imprest.
	2			3
	-7			
Rs		a,		
				- W
Total				
*Standing imprests and temporary advance	ce: sh	ould be i	letaile	ed separately.
12.5		(	Signa	ture)

## FORM 6.

# PUBLIC WORKS CHEQUE.

[Referred to in paragraph 57.]

(See working form.)

Invoice of Stores Supplied-
ByOn indent NoDated—issued by the
Description. No. or Head of Gount, Coount, Coo
lted19
The second secon

- Yaluc Again -	Division. (Referred to in paragraphs 111 to 113 and 123 to127.)  (See Notes below paragraphs 111 and 123 for instructions for filling in the form.)	(Separately for each sub-head)	Amount (Separately for each article.	Ka. a. p.	Value of materials ex-	Store Total.	Ra. a.p. Rs. a. p. Rs. a. p. Rs. a. p.	+ Chann Toras
-----------------	---	--------------------------------------	--------------------------------------	-----------	------------------------	--------------	--	---------------

\*Quoting date of receipt of cash or No, of transfer entry, in respect of items brought to account through the cash book or the transfer entry book, vide Note 2 below paragraph 11%.

These totals should agree.

\*\*These totals should agree.

\*\*The figure to be entered here will be the totals of the sub-column "Storage charges" of the second column.

Rs. 2. p. Rs. 2. p. S. 2. p. Rs. 2. p. Rs. 3. p. Rs. 4. p. Rs. 4. p. Rs. 4. p. Rs. 5. p. Ps. 5. p. Rs. 5. p. Ps. 5. p. Rs. 5. p. Ps. 5. p. Ps. 5.	*Source from which received.	DivisionSub-division19	Value cach materi	Separately (Separately for each lor each head).	Programme and the second secon	Total	7 5 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Series of the se	(See Notes below paragraphs 111 to 113 and 123 to 127.]  Referred to in paragraphs 111 to 113 and 123 to 127.]  Referred to in paragraphs 111 to 113 and 123 for instructions for filling in the form.)  Referred to in paragraphs 111 to 113 and 123 to 127.]  Referred to in paragraphs 111 to 113 and 123 to 127.]  Referred to in paragraphs 111 to 113 and 123 to 127.]	Braph:	= = = = = = = = = = = = = = = = = = = =	Pin di	ruction Pruction	in the second se		Join
				and the same of th	R.	ч		nu SO		-						

\*Quoting reference to No. of eash took voucher or transfer entry, in respect of items brought to account through the eash book or the transfer entry book, wife Note a below paragraph 111.

[These totals should agree.]

Pated initials of Divisional Accountant,

Value of materials expended upon each item  Book Store Total Total Store Store Total Store
--

\*Quoting date of receipt of cash or No, of transfer entry, in respect of items brough to account through the cash book or the transfer entry hook, wide Note 2 below paragraph 111.

†These totals should agree.

†These totals should agree.

\*\*The figure to be entered here will be the totals of the sub-column "Storage charges" of the second column.

HALF-YEARLY RETURN OF STOCK.

(Referred to in paragraph 114)

Period-FORM 11. Sub-division.

•	By Divisional	23			s  3
REMARKS.	By Sub-Divisional Officers.	. 8		the year	al Office
R.	Clos- ing ba- lance carried for- ward.	12		CERTIFICATE. CERTIFIED that, with the exceptions noted the ticles shown in this return have, during the year ding.  been counted by me	Signature of Sub-divisional Officer.
	Total	8		reption ave, du	re of Si
		19		A P P P P P P P P P P P P P P P P P P P	Senati
		82		CERTIFICATE, with the except this return have, been	arried S
Issues.		12		CERTIFICA CERTIFIED that, with the articles shown in this return ending	or by the persons named below.  Signature  Dated the
-		91		own th	perso
		1.5	mile.	S carry	or by the per
-41		14		CERT articles ending	Date Date
	Re- ceipts and Ba- lance.	13			
		54			
		14			
Ė		01	and .	W. H.	
RECEIPTS.	8_1	o.			
		8			11000
		7			
hisw	Balance brought for	Ó			
	j j		á		
9	Issue Rate.	ימ	ni ni		
			ag.		THE
	Creit	4		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	Name of Article.	m			
	Item No.	54			4 1 1 2
	Class.	-			

R'emarks, 25 Market rates. 3 14 Rs. Amount FUTURE ISSUE RATES. a 17 R.s. 12 VALUE AT Rates 22 a p Rs. Amount VALUE AT CURRENT ISSUE 7 a p Rs. FORM 12.

HALF YEARLY REGISTER OF STOCK (Referred to in paragraphs 126 to 132.) RATES. Rates 20 Rs Closing balance carried forward, 19 8 .lasoT 17 Part I .- The Register. 9 ISKUES. 51 14 = 12 Total receipts and balance. --Division. -Sub-Division. 2 0 Period. 00 RECEIPTS. -9 Aricity Salance brought forward. W. 5 Lem No. Class.

5	ORNERAL DESIRACI	STRACI		400				Alis	TEAC	10	-85%	ONE	ABSTRACT OF SUB-DIVISIONAL FIGURES.	F10	URES.	25													
Sub-head	Book value.	Value at Current Issue Rates.	Sub- no bivid		Book value.		Value at Current Issue Rates.		Book	0	Value at Current Issue Rates	a . 5 a c	<b>E</b> 2	Book	> 2=5	Value at Current Issue Rates.	185,180,	Book		Value at Current Issue Rates.	0 5 4	Book value.	, d	Value at Current Issue Rates.	9 . 5 . 6	Book value.	4,3	Value at Current Issue Rates.	alue at Isane Isane Isane
	Rs. a p	=			Sm	Smalktores	ē		ildir	18 m	Building materials.	il.		H	Timber,		-	2	M stals.				Fuel.					- 0	- 1
Building materials Timber Metals Fuel 'sinters' storts House				F.	q	P. R.	т Ф	P Rs.	4	. 0.	25	_ n	2	d .	. K.	- B-	ă.		ū.	R,	A	a a	č.	.g.	d.	R.	i i	æ	c .
nttings Miscella- neous Manu-			Totals for ne Division			++	1000	-			++	-			++		-		**	-			-	1				++	
facture Land, kilns, etc.			1		"	Painters' storca.	c.			Hous fittings.	House				Miscellancous	OUSS		Me	E I	Menufacture		La.	F .	Land : kilns etc.	.,		Stor	Storage.	
Storage	+	+	, uo	710			- 9																						
value of stock in the Division			Totals f	++		-			1			-	++	-			**									++	-	ľ.	_

#### Part 111.-The Review. REPORT BY DIVISIONAL ACCOUNTANT.

O

#### THE DIVISIONAL OFFICER.

1. The Future Issue Rates for all articles have been worked out by me personally, uner your general instructions and in accordance with the prescribed rules. These rates do ot exceed, in any case, the market rates as filled in the Register, under your orders, by (Rank)

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

farket Rates.

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

	Sub-h			A. Sus-	DIVISION.	B. Sun-	DIVISION.	
	Sug-m	cad.	*5	Surplus.	Deficit.	Surplus.	Deficit.	
mall sto	ores	***	***		1			
uilding	materials	***	7.					
imber		•••	***		1000			
fetals		•••						
uel		•••					- 1	
inters :	stores				y)			
ouse fitt	ings	***	***					
liscellan	cons	***	***					
Lanufact	ure	***	***		10-1			
and, kiln	ıs. etc.				-			
orage*	•••		•••		Lange	ALAN I	110	
		- 200						34 30

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 If-year show that, with the exceptions noted below, stock of the articles shown in this turn has been taken during the year ending by the persons named below:-

Sub-division, councd Stock of by by by

4. Quantities seem to be excessive in the following cases :-5. (Other points to be brought to the notice of the Divisional Officer.)

Divisional Accountant zted

Orders of the Divisional Officer.

1. The Future Issue Rates are approved. All errors in accounting marked A within

ould be rectified in the next accounts. Subject to this condition the net deficit credited to the revenue head concerned or treated as receipts on Capital Account charged off on receipt of sanction of which should be applied for

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

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

Divisional Officer

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

Sub-diviston—J

					NAMES	OF ART	HOLES. 1	WITH G	LAKSIPIC	NAMES OF ARTIOLES. WITH GLASSIPICATION;		TO BE FILLED IN THE DIVERGRAL OFFICE.
Date.	Source of Receipt, with Particulars.	(O) miss(D	Tables (O).	Instrument boxes, Class	Instrument boxes, Class	Phowraks (T).	Pick axes (T).	. (O) salanimIA	Stram Road Rollers (T)	Chronographi (S),		Reference Voucher No and date, or adjustment of value.
411	Purchased from RAHIM Contractor	13	4					1	::	:		
5	Office, Murree	:	:		CI	:	:	:	:	:		
20th	RECEIVED BACK, IN GOOD CONDITION FROMGULLA, CONTRACTOR, (LENT FOR	:	1	:	i	6	52	:	:			
25th	Received Back from Minicipal	*:	۳ :	а :	- :	1 1	1	<b>*</b> :	:			
26th	COMMITTEE, MULTAN IN GOOD CONDI- TION, (LENT IN OCTOBER 1948. RECEIVED BACK FROM MATHEMATICAL. INSTRUMENT OPPICE, MURREU, AFTER REPAIRS.					:			1	-		
120	Totals for the month	16	ιŋ	en.	co	6	35	4	ire	H		

1 are causes in this count in respect of receipt back of articles lent or sent out (wide paragraph 144) should be made in red ink, quoting reference to the original entries in the Account of Innes 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 Furnitur—O; Camp Equipage—C.

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

4

-June 1949

Month

Sub-division-

					NA	ME OF A	BTICLE,	HITIM.	NAME OF ABTICLE, WITH CLASSIFICATIONS.	HONS.	N A	To se Picced in sy Divisio-
Date	Receipt or Voucher accom- panying.	To whom Issued, with particulars, etc.f	Ladders (T).	Prismatic com- passes (S).	Instrument boxes, Class (S).	Centrifugal Pumps (P).	.(O) risalD	Pich axes (T).	Lanterns (T).		Reference	Reference in recovery of value.
- M	Receipt	MUBARAK CONTRACTOR, LENT FOR	4		-							
3rd		Transferred to S.D.O., 'B' Sub-divi-	: :	-	i			10	•			
roth L	Letter No. 20.	MATHEMATICAL INSTRUMENT OFFICE,	·			1	:					
I tit	Letter No. 45,	LAHORE WORKHOPS, FOR REPAIRS	:	2 . I		-	:	:	-			
zoth Sc	Survey Report	Sold by auction	:	i	:	:	4	:	:			
,, ,	count.	Destroyed and thrown into river	i		1	:	i	0	62		100	
•		3 CHAIRS FOUND SHORT ON ACTUAL. COUNT OF 15TH JUNE 1949.										
	派=3	Total for the month	4	-	-	-	4	10	82		Ŧ	

ie 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 Mechinery = P; Tools = T; Navigation Plant = N; Office Furniture = O, Camp Equipage = C.

Sub-Division Officer.

FORM 15

REGISTER OF TOOLS AND PLANT.

- (Referred to in paragraphs 147 to 150.)

nd.

Part I.—Articles in hand	The state of the s
Year ending September 19 .	

Name of Sub-division-

	ंश्रः य≃प्र	8.1	
عنادد عنادد	Closing Ball		**
	Total.	30	
T de	; September,	Se Contraction of the Contractio	
	Augu.t.	92 20 20 20 20 20 20 20 20 20 20 20 20 20	
	July.	42	
	June.	98	
	.ysk.	ä	
Estrits.	.linqA	70	
	March.	E7	
	Pebruary.	ed The second se	
3	January 19.		
	December.	2	
	November.	G .	
	October 19.		
рии	Potal Recr'ots Balance.		
	September.	2	
	August.	12	
	July.		
	Jane.	13	
	May.	G .	
PT.	lingA		
RECEIPTS.	March	0	
	February.	5	
i	61 Yrennel,		
	December.		
	Мочетьет.	0	7
	October 19.	5	1
onSyt	Balance br . forward.	4	
	Na ne af Article	n	
	ltem No.	n	-
1	Cists		

out.
sent
ठे
lent
W.
temporarily
-Articles
114
Part

	REMARKE	7				
ADCC TWAN	Closing bal	8			Ser. I	
	Total -	8				-
Cauprin	September:	쮩				
	August.	10				
	Ղո՛յչ.	98				_
	June,	25			b. S	
	May.	त				
	,finqA	55				Ī
	March.	8		1	Kara Vari	
	February.	12		ii.		
	January 194	8	· ·	IShortage awaiting. Adjustment.		3.5
	December.	61		1		
	November.	8		'ng		
	October 19.	12		Mair	2 2	
ELAN:	TOTAL RECI	9		e a		
	September.	15		ortag		-
	August.	4		15		
	July.	55		1		1
	June.	2		Part II		
	May.	=		Ta		
DEBITE.	April.	2				
Ä	March.	6				
	February.	80			100	
	January 19.	-				
	Десетрет.	9				
	November	7.7				
	October 19	4				
148n	Balance bro	27				
per-	Name of con tor or other son with na of article	CI .				

Ucritical (1) that Fart 1 of this return is a complete account of all imperimptors article for which this account to be attended to the control of the control of the Code; (2) that, with the exception noted, the articles shown in Part I of this return have, during the year conding to be considered to the counted by one or the personan named below, (3) that I have satisfied myself that the colors halonce of Part II, actual ly reparament articles lent or ment out for repairs which could not for good frames, be returned by the end of September 19.

In reparament articles lent or ment out for repairs which could not for good reason, be returned by the end of September 19.

In the character of lot lividual items have been cup-lained against them in the column of remarks.

Signature of Sub-divisional Officer

Signature of Divisional Officer.

Remarks, 50 Closing balance ca-rried forward. 35 8 LatoT 8 September, 38 August. July. 77 36 June. 23 May. CREDITS SSUES 4 .lingA PART II.—Articles temporarily lent or sent out. REGISTER OF TOOLS AND PLANT Referred to in Note 2 below paragraph 150.] 23 March. Shortages awaiting adjustment. H February. nen.k 2 20 December, 2 Мочетьег. PART I.—Articles on hand. October, 8 balances. Debita. pur-Total-Receipts, 97 September, PART III 5 August. 14 July. June. 50 .yeM 12 .lingA = RECEIPT DRBITS Name of Sub-division Year ending September 19 01 March. February., 0 January. December. Movember. 40 October. Balance brought forward.

### FORM 16.

# STATEMENT OF RECEIPTS, ISSUES AND BALANCES OF ROAD METAL.

(Referred to in paragraphs 161 and 162.)

ROAD	FROM	~	Mon		TO-			- 19	-LENGTH
No.	Na- ture of	Open- ing		Tot al	Expen- ded	ing	ACT CHECK	TUAL ED BY SURE-	Remarks.*
mile.	metal.	ance.	month.	(4	duri ng month.	ance.	Date.	Re- sults.	
		12							
TOTAL			-		H		100		

<sup>\*</sup>The action taken in respect of deficiencies should be indicated in this column.

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 thr

	REMARKS	it	
	Total.	P. RS. A. P.	
RATE PER 100 CUBIC PEET.	Other miscella- neous charges such as sorting, clearing	9 ∹	
LATE PER 10	Carriage.	A. P.Rs. A. P.Rs.	
	Digging and stacking at road- side.	4	
	Rate for carrying per mile.	7 Rs. A. P. Rs.	
i	Descrip- tion of the various kinds of metal.	v	
DISTANCE CARRIED.	Fur-	c	
CAR	Mile.	+	
	Quarry from which dug.	77	
	No. nf niles.	6	
	Name of road,		0.5

FORM 18.

Division. SURVEY REPORT OF STORES

[Referred to in paragraphs 140, 160 and 161.]

Report of the survey of stores which have become unserviceable

quavit.  Ref.   Amount.   Recipit.   Of the articles becoming un- Officer.   Amount.   Amount.	Number		VALLE ON THE	TIE BOOKS.	Date	Remarks by the officer-in-	Remarks or orders	Orders of the
Acted the 19 No dated the	quaric	: HE HE IS	Rate.	Amount.	receipt.	of the articles becoming un- serviceable.	of the Divisional Officer.	ing Engi- neer.
. dated the 19 No. dated the			R5. a. p.	Rs. a				-
. dated the 19 No dated the						Inthange		
	No.	. dated the			1 61			. 61

Perisional Officer.

Superintending Engineer'

any, with report of steps taken towards necessary adjustment. Rematks and ex-planation of loss, if Division. Sub-Division. C.L Diminional Office Starnp on account of my Commission Auctioneer. Clasification or receipts. To whom and when sold. in full
Dated
Vide Cash Receipts
No. Dated. Received Rupers Minimum Officer (Referred to in paragraphs 122 and 155.) Loss (if any). SALE ACCOUNT Amount realised. FORM 19. Deduct - Auctioneers commission of per cent. if admissible underParagraph 128 of the Centrult, W. D. Code. S orage charges. Net proceeds Book STOCK. to -15.1.41 Authority for the sale\_ Name of Article. Quantity Daled

#### FORM 21. MUSTER ROLL

[Referred to in paragraphs 197, 204 and 205.]

Cash Book Voucher No. 41, dated the 11th April 1949.

Name of work—Constructing residential quarters for Junior Officers at Craigdhu.

Part 1.-Nominal Roll.

							DA	TES	-	APRI	1	949	).		1	Т	85	T		Dated			
Description,	No.	Names grouped according to classes.	grouped	grouped according	grouped	Fathers, names.	1	2	3	4	5	6	7	8	9	10	Tores		Ra	ite,		Amount.	initials and remarks of paying officer made at the time of payment,
Mate Cooli	1 2 3 4 5 6 7	Making wa Gullu Adalat Ramzan Sadhu Samand Nazru Jumma	apprach dz. Faiju Jhanda Hida u Miler Buland Hakoo Aziz	1 1 1 1	111111111111111111111111111111111111111	1 1 1 1 1	1111111		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1	5 10 10 8		4	0 0	Rs. 12 256 6 56 4	8 7 14 14 8	R.K 11-4 R.K 11-4 R.K 11-4 K.K 11-9			
laron	B 9	Construction walk Habib Labhu Sarnu	Rashid Chanda		1	1 1 1	2 1	1	1111	I I		1	I	98	To	8 8 6 8	00	46 19		K.K. 11-4 K.K 11-4			
	11	Ahmad Rods	Hukma Firoz Philna			-				ī	1	1	1 1	4	ı	88	000	56 4	0	K.K 11-4 K.K 11-4			
			Daily Total	8	9	9	10	9	10	8	8	9	7		To	[AI		41	8				
			Initialsof person marking the daily attendan- ce.	M.C. 1/4	M.C. 2/4.	M.C. 3/4".	4900	5/4.		M.C. 7/4-	-	M.C. 9/4.	M.C. 10/4.										
			Initialsof ns. ec - g offi- cer.			Υ. K.				A.4.			K.K. 10-4	to the same of the	To	FAL		87	13	4			

Passed for Rs. (87-11) Rupees eighty-seven, 11.

Signature—AKBAR ALI, Dated the 11th April 1949. Rank—Sub-divisional Officer, No. I Sub-division.

		1		1
Grand total of this muster roll		1	Rs,	ø,
Deduct-Payment not made, as per details transferred to		-6	87	11
arrears—Part II.	lance paid	OI	- 11	0
		1	76	11
Add—Arrears of previous muster roll now paid off, as per gister of arrears, Part II.	details of	re-		2
Total amount paid (in words) Rupees eighty-three, 13			83	13
ated the 11th April 1949.	Signatur	e_1	KALA KE	IAN

Rank-Overseer.

### Part II-Register of arrears of wages due to work people.

(The adoption of this method of recording arrears is left optional with Divisional Officer.)

Month and period to which the arreart relates.	Serial number as per nominal muster 10ll,	Names.	Father's name.	Amodue		Amo pai:		Dated initials and remarks of paying others.	Strial number as per	Name	Fathers' names.	Am	luc
Arream	of pre	vious must ght forward	er rolls i.	Rs.	a,					Brou	ght over	Rs.	
March 1949	3	Labhu Roda,	Chanda Phina		12	4	12	M. D. 11-4. M. D. 11-4.	roll	rs as per th	nis muster	5	Ī
	9	Mah- bub.	Shafi	4			-		S .	Sarnu	Hukma	5	
					4-144					Grand	11	-	
		• 1111			-		1			Deduct nut of an vious mi	7	-	
		Total Carrie	ed over	11	15	7	2			carried	e—Arrears to next no- uster rolt	15	

Nove.-When wages are mat claimed within three months a report of this fact should be made to the Divisional Officers.

Part III.—\*Detail of the measurement of work done by the labour employed as per this nominal Muster Roll in cases in which the work is susceptible of measurement.

Description of work.  (Each distinct item of work, grouped by sanction sub-heads, where necessary.)	Quantity,	Deduct as shown on the last Muster Roll.	†Balance.
Cutting and disposing of rubbish	46,050	24,000	22.050
Constructing retaining wall	3,250	1,900	1,350

Measurements taken on 10th April 1949.

Measurement Book No. 109, page 12.

Dated the 10th April 1949.

MOHD. DIN

Rank-Overseer.

<sup>&</sup>quot;If the work is not susceptible of measurement a remark to this effect should be recorded,

<sup>+</sup>If desired, rate may be struck where possible and shown in red ink just below the quantities in

#### 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 o

Lahore-Rawalpindi Road from the 12th July 1949,

Number employed	Glass	uf labo	ur.	Period.	Ri	ate.		Атоц	int.	Dated initials and remarks of paying officer.	Quantity of work done, with reference to recorded measure ment, if any,	Work to which
				140	Rs.	a,	p.	Rs.	a.			
Tr	anscribed for No. 65, p	rom Not age 78.	le-Book								bo	
4 60	Mates	***	9	days	1	4	o	25	0	A.R, 14-7-49.	vetin	Jo
	Coolies	•••	9	"	O	10	c	112	8	Assertion and the second	olustr	
8		ter	2	22	0	10	0	10	o	A.R. 14-7-49.	rock 43.	repairs in mile 43
3	1)		1	day	0	10	0	1	14	Unpaid.	noved debris of roc the road in mile 43	, ii
		Total			***		***	139	6		l in	pair
	Deduct u	npaid			•••			1	14	*Wages of Jununa	roac	100000000000000000000000000000000000000
	Net paid				•••			137	8	for 12th, and of Dhummi and Jani for 13th July 1949.		Ungent
			EL.									

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

(Signature.) ABDUL REHMAN, Sub-Engineer,

Dated the 14th July 1949. (Office or designation) Snb-divisional Officer,

Grand Trunk Road, Sub-division.

†Amounts remaining unpaid should be specified with necessary details.

## FORM 23.

## MEASUREMENT BOOK.

I eferred to in paragraphs co8 and 209 and paragraph 37 of the Central Public Works Department Code.

	Deta		rual m ents.	easure-	Content
Particulers.	No.	L,	В.	D.	Areas.

Raising and strenthening banks of Pishin Canal.
R.D. 5,000 to R.D. 10,000.
Ahmed Contractor.
Works order No. 5, dated 4th June 1949.

Work measured on and July 1949.

Running Account-For previous measurements see fage 46 of this book.

9,000,10,000L				255.00	7 1	70	12	1.3	1,260
9,000,10,0001.					1	70	15		F-52-3
	***	***	•••		1	ga	11	1.2	1,485
10,000-9,000R		***			1	85	12	1'5	1,530
9,400 8,000 R	***				1	100	14	0'7	980
8,000-7.00n	***	***	***		1	90	12	0.8	1,080
<i>c</i> . n					1	90	14		1,008
7.000 6,000R		••	***	***	I	40	10	1.0	400
					1	50	12	1.2	960
6'000-5,000R	•••	***	***		1	45 43	20	1 5	990 1.116
					1	43	10	13	
		M. LAL	2-7		-		4.1		27,692

Particulars.	Deta	Contents.			
	No.	L.	B.	D.	Area.

Sheikh Din Mohd. & Sons Suppliers.
Agreement No. 40 af 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-

					432 200 51 100	Mds. 2'0 1'5 1'0 1'25			Mds, 864 300 5: 125
			Total		783		1253122 HIST 12 <b>5</b> 25		1,340
Surkhi	•••	.4	-		I I I	24 25 20 51	15 12 15		360 300 300 340
			Total	[			***	]	1,200
	M. Lal -	-3-7			18				
1,340 Mds Lim 1,200 c, ft. Surl 783 empty bags First and Fira	khi at i at	et							
Fateh Jang-Suppli	er.								
						1 95		T. T.	
Agreement No. 45 of	f 1949,							M, La	L,3-7
" Purchase" for	wook – ishin—For			eers' Din,	-			M, La	L,3-7
"Purchase" for Quarters at Pai Contractor Date of measuremen	wook – ishin—For 1, 5th July	issue 1945	to Ilam	Din,	1	30	20	M, La	60
"Purchase" for Quarters at Pai Contractor	wook – ishin—For	issue			1 50	2	20		60
"Purchase" for Quarters at Pai Contractor Date of measurement	wook – ishin—For 1, 5th July 	issue 1949-	to Ilam	Din,			7	1	6a
"Purchase" for Quarters at Pai Contractor Date of measurement	wook – ishin—For 1, 5th July 	1949- 	to Ilam	Din,	50	Mds.	***	1	6 od 100
"Purchase" for Quarters at Pai Contractor Date of measurement Ballast Lime in bags	wook — ishin—For 1, 5th July	r issue	to Ilam	Din,	50 10	Mds. 1-5			6 or
Purchase" for Quarters at Pai Contractor Date of measurement Ballast Lirne in bags	wook – ishin—For 1, 5th July 	1949-	to Ilam	Din,	50 10	Mds. 1-5			60 10
"Purchase" for Quarters at Pail Contractor Date of measurement Ballast Lime in bags	M. LAL Abetra at hi at	1949-	to Ilam	Din,	50 10	Mds. 1-5			600 100

(Referred to in para

(For Contractors and Suppliers. 1 To be used when a single payment is made ments to several contractors or suppliers. if they relate to the same work or to the same head of account.

	Items of wo-		22 729		§D <sub>A</sub>				
tractor or sup- plier, and refe- rence to Ag- reement.	rk or supp- lies (grouped under 'sub- head'' and "sub-works" of estimate.)	to m	Reference record casuren	ied neuts	Written order to commence work.	Actual completion of work.	Quan- tity.	Rate.	
		Book Nc.	Page No-	Date				Rs.	a.
		0.0			Prochase for the	work Genstrasti	n g Police S	iaier.	
iber Mohd. (Ag- erment No. 40 of 949.)	Bricks Lime	66 66	46 41	4-5-49 5-5-49			75	15	8
tilah Ditta (Ag- cement No. 29 o, 949-)	Deedar wood	54	79	30-4-49	Pada asjerdi	rect isme to war	t-Constru 48a	cținz. L	8
dobd, Jamil (Ag- eement No. 35 of 949.)	Rolled steel beam,	87	10	10-5-42			12	20	o
									1

Dated 11th May 1939.

Pay Rs. (...) Nil in cash and Rs. (2,575-8) Two thousand five hundered 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 entrses relating.

.Purchases for direct issue to work----- "(4)" Purchases for the work---

Not required in the case of wor done or supplies made under a peice-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 keown 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.

			AMOUNT PAYABLE TO FRACTOR OR SUPPLIER,	Payee's dated signature in taken of (1)	Dated sig-	DATED CERT	IFICATE OF MENT,
Unit.	*Amount	In figures.	In words.	acceptance of bill and (2) acknowledg- ment of payment.	witness."	Mode of payment—cash or cheque (Number and date)	†Paid by me.
Karach	Rs. a.		Lal Khan.				
MI.	1,500 0 112 8	1,612	Rupees one thousand six hundred and twelve 8	Lal Khan 20th May 1949.		Cheque No. 19 — 4101 K. dated 20th May 1949.	S. R. — 20-3-1919,
22	723.		Rupees seven hun- dred and twenty three only.	Thumb imress- ion of Mahooh	Ramji Das. 19th May 1949,	Cheque No. 17 —4101 K, dated 1914 May 1949.	S. R., - 19-5-1949.
rchase,	for Stock.						
cwl.	3.40 0	247 0	Rupees two hundred and forty only.	H. L. Sheikh —25th May 1949.		Cheque No. 27-4101K, dated 25th May 1949.	S. R.,— 23-5-1949.
C							
T	Total	2.575 B	Two thousand five, hundred and seventy five -8-				

SHADI KHAN, \*\*-Signature,

Officer preparing

Sub-divisional officer, I. Construction Sub-division .- Rank. the bill

BAHADUR ALI.-Signalure,

Officer authorising

Divisional Officer, Construction Division.-Rank

payment.

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

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

FORM 25.

## RUNNING ACCOUNT BILL A.

(Referred to in paragraphs 112, 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-II.

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.

## I.-Account of work executed.

708 V	NCE PAY WORK DO IRAJURES	TYEF						Quantity	THE	BA	IN OF	
lotal as per revious bill.	Since* previous bill.	Total up	Items of work (grouped under " ub-heads" and "sub-works" of estimate),	Unit.	R	ate.		executed up to date as per measure- ment book.	Up to		†Sinc previo	e Pus
1.		3 1	4	5		6		7	8		9.	
Rs.	Rs.	118.	4.30-11			A.	p.	F 1810	Rs.	a.	Rs.	R.
			1. Cutting	%c. ft.	I O	c	0	96,000	960	0	300	a
1,000	-1,000		2. Dry stone walling	%c. ft.	13	0	0	10,000	1,300	0	1,500	0
			7. Stone in mud masonry	%c. a.	35	٥	0	B,400	840	0	840	0
•••	1,500	1,500	8. Deodar wo dwork				•••		***			
	4 1		Doors and Windows, Battened doors Glazed windows	s. ft.	1	6	0	130 60	150 8g	000	150 8g	8
1,000	500	1,500	Total "Outhouses"	•••		•••		•••	3,332	8	2,672	8
			(4) Rickshaw shed.  5. Eub-heads cost- ing less than Rs. 1,000, Cutting Dry stone walling Concrete in time	%.oc.lt. %c. ft. %c. ft.	13	0 0 0	000	15,000 2,600 300	1 .0 338 96	000	70 117 96	000
		1							٠.	1		
	1,000		s. Stone in lime									
200		1	majoury. 4. Deadar wood-						***		****	
200	1,300	1,500	Total "Rickshaw shed."		٠	-			584		285	-
1,900	1,800	3,000	Total carried over						3,916	-	2,955	8

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

though in column 1 to that the again up to the state of estimate they shouldn't when there are two or spore entries in column 9 retains to each sub-head of estimate they shouldn't of works the account of which are kept by sub-head; be totalled and the total recorded in column 10 for the Works Abstract.

W	OR PAYME ORK NOT Y MEASURED,	ET	Items of work (grouped under "sub-heads"		Quantity executed up to date		· AC	ENTE ON BASIS OF TUAL REMENTS.	th resons adjusting bown in
al as er ious II.	Since previous bill.	Total up	and "sub- works" of crumate.,	Unit:	Raic,	as per measurement book.	Up to date.	Since previous bil.	Remarks with reasons for delay in adjusting payments above in column 1.
	2	3	4	5	6	7	8	9 .	10
(4. 20er	Rs. 1,800	Rs. 3,000	Brought forward		Rs. 4. p.		Rs. a.	Rs. r. 2,955 B	
90	1,800 (D)	3,000	ASSESSED ASSESSED			to date (A)	3,916 F 8		
ect or	in words- ne thousan at hundro	d I	Net value of wo Figure (F) in we nine hundred	eds—F	tupees two	thousand.	2,955	2,955	

## II.—Certificate and Signatures.

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

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

Oc made no poet in Land		and the second s
ted signature of officer prep	aring the hill { SHAKUR (Rank)Su	AHMED,—3-3-49, b-divisional Officer, No. I Sub-division,
DUL BASIT,-3-3-49.‡		Murree Division.
ed signature of contractor.	Dated signature of officer authorising payment.	(Rank)

his certificate must be signed by the Sub-divisional or Divisonal Officer.
his signature is necessry only when the officer who prepares the bill is not the officer who divisions the
nt. In such a case two signatures are essential.

## III.-Memorandum of Payments.

x.	Total	al value of work actually mean	ared, as per Acct	. I, Col. 8, I	Entry (A)	A		Rs. 5,916 3,000	9 0	P
R.	Tot	al value of work actually mean al "Up to date" Advance pays I, Gol, 3, Entry (5).	aents for work a	ot yet measu	ted, as per		}	6,916	8	
8-	Tot	al (liem 1+2)		***	***	***				
4.	Ded	wa amount withheld:—				Rs.	FI)			
Futur for W Abets		(e) From previous bill as po	r last Running A	account bill		96	0 }4	592	0	
Rs. 196	1 7.	(b) From this Bill		***		. 296	ال			
		g. Balance, i.e. "Up to date"  6. Total amount of payment Account Bell No.  January 1949  7. Payments now to, be made  By recovery of amount  work:—	as detailed beli	ow: —	) T	Rs. a.	unning nts for	6,524 2,055	1	
337	0 0	(a) Value of Deodar wood supplied in 2919 .	i	Rs. a. p 357 le o	}(0)	357				
633	0 (	Total 4 (b) +7(s)		(C)			7	4,459	8	
40 L06:	0.0	By recovery of amour able to other works of accounts:—  Value of stock supplie for Providing a S Grushing machine so (c) By cheque †	ed in t-1949 For heads	40 0 0	}(4)	4,061 24				
L I D L	I d	Total 7(b)—(c)		(H)						1
	y R	\$ (4.051-14) Four thousand								
		1	by cheque	†	(Dated is	S. A.— sitials of Di	9-4-49. 10-411 in g	Officer.)	1	
R	ecelv	ed Ran(4,455, 8.) Four thousa	nd; four hundres						_	-
			deel Sig	Limit un				in verna		
Dated	the ;	th Merch 1949.		UM	IAR DIN.		Star	mp.		
1 1 1	l'itaes	argorette a s				(Pull sig	nature of	contracto	r.)	
	and b	ry me, ride chaque No. 43 H.—	-69907, dated 3r	d March 194	ı 9.		M, D,-	-7-5-49-		-
									à	

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

<sup>†</sup>If the net amount to be paid is less than Rs. to and it cannot be included in a cheque the payment shoul be made in cash, this entry being altered suitably and the alteration attented by dated initials.

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

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

Payment should be attented by some known person when the payers 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.)

	000'89		Francisco de la Constantina del Constantina de la Constantina del Constantina de la		Total carried over
			- I and 3'd		
	,ŁЯ		Lump sum for each.	Из.	
Remarks.	Amou nt.	Quantity.	.nin.U	Rate,	Sub-work, sub-head or item of work.
	,5180	ot qU			

І-Ассоиит оғ 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 Controctors.—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.

POR V	NOR PATORE NOT LEASURED	TEY							BA	ats C	TI OK T PAGTUAL REMENTS.	HZ	
Total as per previ- ous bill.	Since* previous bi i	Total up to date.	ftems of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit.	P	Late		Quantity executed up to date as per measure-ment book.	Up to	date.	Since Previo bill.	REE .	Remarks (with reasons for delay in adjusting payments shown in column 1)
1	2	3		5		6		7	В	_	9		
Rs.	Rs	Rs.	(1) Main Buil.		Rs,	a.	þ.		Ra,	1	Rs.	-	,
•••	5,000	5,000	2. Brick work in lime,	%c.s.	92		0	9,594,31	8,826	1.			
500	-500	•••	4. Damp proof	% c.ft.	60	0		1 */3 0 30 20 50 50 //		Ι,		-	
1,200	-1,200	***	6. Brick cement,	c.ft.		6		1,755.50	1,053	5	690	0	
1,050	-1,050	***	7. Woodwork	00.000.00 5=39.0		Ĥ	°	1,525	2,096	14	1,096	14	
1,too	400	1,500	8. Woodwor I	c.ft.	2	1 E	٥	554-35	I,	7	1,524	7	
			in floor joists	c.ft.	Q.	7	٥	1,550	3,778	2	***	Н	
Ì	E,000	1,000	9. Woodwork in main beams	c.ft.									
	450	450	W = 0.		3	3	٥	197	404	29		П	- "
		450	iron work	c.ft.	***		0		•••	H			17
				3		1	1	- 1					
2,850	4,100	7,950	Carried over					. +	17,684	3	4,251	-	

Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount evidently paid without detailed measurement, should be adjusted by a minus entry in column 2, equivalent to twice there are two or more entries in column 9 relating to each sub-head of estimate, they should, in the set of works the accounts of wich are kept by sub-heads be totalled and the total recorded in column 10 for

			F A	PAYMEN BAILS O MEASU									DRE PAYN DRE NOT EASURED.	FOR W
Remarks (with rea- ions for de- lay in ad- justing payments shown in column 1-		Since previous bill.		Up to date	Quantity exeruted up to date at per meature- ment book.		ite	Ra	Unit	ds"	Items of (grouped to "sub-head and "sub-wor of estima	Total up to date.	Since previous bill.	local s per previ- us bill.
10	•	9		- 8	7			6	5		4	3		
	a. 5		1	Rs. 4 17,684		p.	8	Rs.		us et	Bresign	Ra. 7.950	Rs. 4,100	Ra.
					•					ng less Fis.	15. Sub- poti than 2,00			
	4	110	4	110	f. 315	a	0	95	%c. A.	mud	Stone in mason			
B73-4	0	450	0	450	3,000	0	0	15	%c. ft.	ne ncy	Dry sto			
	0	313	0	815	900	o	0	35	%c.ft.	valling one	Dhajji w in ste			
				18,359	previous				(A)		Total	7,950	4,100	3,830
	9	5, 126	9	5,126	ll (F)	s bi	rlou	e pre	work sinc	ilue of	Net va	(B)	(D)	
da=					thousand	five /g/	ees Bix	Rupe	words,	(F) in	Figure	rords— thousand dred only	re (D) in v ipees four t d one hund	Figu

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

Quantity cuttand- ing frum previous hill.	Dedict Q in ntity util in d in w re measured sine previous bill.	*Quantity out- tranding (including quantity brought to site since previous bill.)	Div	l rate memed y the mineral ficer.	Descrip- tion of Materials.	Unit.	AL W	rat hich ance	o*Up to date emount of advance.	D vision writte authori	rence to al Officer in orders sing the rance.	Reasons for non-clearance of advance when autstading more than three months.
1	2	9			5	6	. 7		8		9	10
500,000	21,350	2,78,650 + 20,000	R	s. a.	Bricks	0%c.R.	9000	a. 8	Rr. 10,303	No. 3,4°7 596	Date. 20-12-48 7-2-49	
5,000 152		3,000 30 +100	) <b>•</b>	9 e	Lime Cement	%c.ft.	45 2	.4	8,250 292			
5.f 10 30	510	150 5,000 90 + 15	}.	2 0 6 0	Timber Iron	c.ft.	1 97	B 0	7.500 1,915	}3,437	10-18-48	
Deduct at Net amou	ount outstan mount outsta nt since pre- ired and sev	anding as p vious bill (i	er ei	ntry (C	2) of previo		:::		· 21,560 22,167 —607	(C) . E)		

\*Entries relating to each description of materials should be usued 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 Merch 1940 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 contactor, in anticipation of and subjet to the results of detailed measurement, which will be

made as soon as possible.

13. 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 recurity, (2) that those materials are of an imperishable nature and 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 228 (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. I Sub-Division-Murree Division.

ABDUL AZIZ.

\*Dated signature of officer

authorising payment Dated signature of Contractor.

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.

(Rank)

#### IV.-Memorandum of Payments.

Col.	Jp 3, 1	lo ( Eni	work actually measured, as per A.ct. 1, Col. 8, Entry (A) late! Advance payments for work not yet measured, at per Acct. 1 ry (B). ste! Becured advances on security of materials, as yer Acct. 11, Col. 8	18,559 7,910 .21,56c	٥	
Total (It Dodnet an	rmi		+ 2+5)	48,069	9	•
gures for 1 Abstrac Rs.	1.	ks P	(a) From previous bill as per last Running Account Bill (b) Form this bill			
			(6) Balance, i.e., "Up to date" payment . (Items 4-5) (K)	48,469	9	-
			7. Total amount of payments stready made as per entry (K), of last Running Account Bill No. V of January 1949, forwarded with accounts for January 1949.  3. Payments now to be made, as detailed below:	39,449	D	٥
		5	(e) {By recovery of amounts creditable to this work:—			27
	t		Total 5(b)+8(e)(G).	8,620	9	Đ
513		0	(i) By recovery of amounts creditable to other works or heads of accounts:—  Departs—Deduction on account of Security Deposits 5:3-0-0.			
8,107	0	٥	(c) By cheque t			
8,690	9	0	Total 8(8)-(c)(H)		П	
	DAME:		ight thousand six hundred and seven /9/- by cheque.†  S. A.,— i  (Dated initials of Di  igolg) Eighe thousand six hundred and twenty /9/-as per above memorand			
est same			(Amount in vernacula	(r.)		

1000000

Vitness-

Full signature of contractir.

i by mr, side cheque No. 50 H 69907, dated 13 March 1919.

M, K.,-15-3-1949.

Cashier.

(aled initials of person estually 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 it less than Rs. to and it cannot be included in a cheque the payment should nade cash, this entry being altered suitably and the alteration attested by dated initials.

Here specify the net amount payable, vide item 8 (c).

The payer's acknowledgment should be for the gross amount paid as per hem 8 (i. e., a+b+c).

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

V-Remarks.

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

(Final payment must invariably be made on forms printed on yellow paper which shound 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 actual 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 Offic Lahore.

Purpose of Supply‡1. "Stock".

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.

		UNT.	Аног					1	Quantity executed	-761 
Remai	for ub-	*Since prious (Total each se head.	p to	•Ul da		ale.	ĸ	I tems of work supplies (grouped under "sub-heads" and "sub-works" of estimate).	(or supplied) up to date as per measure- ment book,	Voit.
7		- 6	5			4		3	Ω	
	a.	Rs.	a.	R.L.	p.	2.	Rı.		-	
8.43			o	4	0	٥	10	Excavation	400	%c.∩.
			0	.64	0	٥	32	Concrete in lime	200	%c.R.
	Н			120	٥	٥	40	Stone in lime masonry with old stone	300	%c.ft.
		- 2	0	15	٥	0	5	Lime pointing	300	%a.ft.
			8	412	٥	6		i Deodar glazing	300	E.R.
1 990 6	П			16	0	9	7	Vertical planks (labour)	230	%s.ft.
			. 8,	742	0	4	2	Woodwork	330	c.ft.
			0	803	0	9	70	C. I. Sheet roofing	1,150	%s.a.
			0	540	0	0	40	1}" Cheel plank floor	1,357	−a. ft.
			2	,719	1			Garried over	100	

<sup>†</sup>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,

<sup>&</sup>quot;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.

-	Quantity		• 11•		A	мо	UNT.		
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.		Up to date.		Since p vious b (Total each su head)	or	Remarks
ı	2	3	4		5		6		7
		Brought over	Rs, s	. p.	Rs. 2,719	a. 2	Rs.	•	
									1 7
		Carried over			2,719	2			

	54	UNT.	AMO	1				I tems of work or	Quantity	- 10
Rem	bill l for ub-	Since vious (Total each s head	to e	Up t	9	ate,	P	supplies (grouped under "sub-heads" and "sub-works" of estimate).	executed (or supplied) up to date as per measurement book.	Unit
		6		5		4		3	2	1
	A.	Rs.	2	Rs.	p.	а.	Rs.	Brought over		
				***						
ŀ										
i i	-		_							
			2	2,719 1,093				ic or supplies made to o supplies shown on pre		
	7		4	1,625				pplies since previous bil		gure (

### II .- Certificate and Signature.

The measurements were made by Kala Khan, Overseer, en 1st March 1949 and 1 recorded at page 15 of Measurement Book No. 105. No Advance payment has been ma previously without detailed measurements.

			MOHD. ANWAR3-3-
	Dated signature of officer of preparing the bill.	(Rank)	Sub-divisional Officer, No. 1 Sub-division, Lahore Central Division
Thumb impression of ASHRAF			E CON
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 office who authorises the payment. In such a case two signatures are essential.

Total va					- 1	- 6	er A	ct.	ı Go	1. 5.	ent	ry ( <i>i</i>	A).						Rs. 2,719	Q	p.
Figures fo	or			18	10.2			300	71	68					5000	s.		Ī			
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Paid by	me,	cid	che	que	†No-	45 E	_, da	ited (	the 4st	h Ma	rch t	949-									
						-92											1. K	, 5	Gashier.		
															473011						

## 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, theck of measurements or the stage of contractor's account.

The payor's acknowledgment shold be for the gross amount paid as per item 5 (i.e. a+b+r).

Payment should be attested by some known person when the payer's arknowledgment is given by a mark,
see or thumb impression.

¶|Not required in the case of bills of suppliers.

#### FORM 27-A

## RUNNING ACCOUNT BILL,

(Referred to in paragraph 320.)

(To be used for "intermediate payments" o contrators 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

Approximate value of work done up to date excluding the measured up additions and alterations	Rs. 40,000	
Value of measured up additions and alterations	3,000	3
3. Deduct amount to be withheld, 3 per cent. on Rs. 40,000	1,200	
1. Balance i.e., "up to date" intermediate payments (items 1×2-3) K	41,800	100
Running Acrount Bill	11,700	9
6. Intermediate payments now to be made (Items 4-5)	30,100	
. Amount of 'Secured' advances as per entry "E." of Account II	2,000	-1
. Total payments now to be made as detailed below —		
(a) By recovery of amounts creditable to this work G 1,000 0 0		
h) By recovery of amounts creditable to other works or heads of account H	32,100	•

<sup>\*</sup> The total figure against item 8 should be tested to see that it agrees with the total of i ems 6 and 7.

II. ACCOUNT OF "SECURED" ADVANCES ALLOWED ON THE SECURITY OF MATERIALS BROUGHT TO SITE.

Quantity out- standing from previous bill.	*Deduct quantity utilised in work measured since pre- vious bill.	Quantity outstanding (includ- ing quantity brought to sile since previous bill).	Full rate as assessed by the Divisional Officer.	Description of materials.	Unit,	Reduced rate on which advance is made.	†Up to date amount of advance,	Reference _to Divisional Officer's written orders authorizing the advance,	advance when out
ľ	2	3	4	5	6	-7	8،	9.	.10
Ner Chief								•	

<sup>\*</sup>Entries relating to each description of materials should be posted 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 quantities outstanding.

†Entries in column 8 show the money values of the total quantities outstanding as in co-

lumn 3.

#### 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 offi preparing the bill.	NEED CONTRACT TO	Rank —	
Pay† (Rs	. 29,100) Rupees Twe	nty-nin	thousand and	one hundred only
	ted signature of the off outhorising the paymen		Rank-	
	IV A	cquitta	nce.	
	Rs. 32,100) Rupees Taliate payment in conne			
//Witness.			Full Signati	ure of Contractor.
Daid by ma	Cash		Mayawa Sasa	
Paid by me			dated	
The Control of the Co	Cheque No.		uaicu	

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

The payer's acknowledgment should be for the gross amount paid as per Item 8 a+b+e of Account I.

<sup>\*</sup> Here specify the method employed for estimating the value of work.

<sup>&</sup>quot;Eayment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thursh 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 extention of the work, check of measurements or the state of contractor's account.)

- there is an interest that the legal

Chicago and Military Market

## (To be printed on yellow paper only)

#### FORM 27-B

#### FINAL BILL.

## [Referred to in paragraph 321.]

(To be used for "final payments" to contractors on lump sum contractors

Cash Book Voucher No.

dated

Name of Contractor-

Name of work-

Constructing two sets of 'A' bungalow.

Serial No. of this Bill-

III C.C. and Final,

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

Reference to Agreement-

Date of written order to commence work-

Date of actual completion of work-

# I-ACCOUNT OF WORK EXECUTED.

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

			Up t	o date.	388	
item of work.	Rate.	Unit.	Quantity.	Amount.	Remarks.	
al Brought forward itional work	Rs.	Lump sum for each.		Rs. 68,000		
et omissions				5,000		
				3,000		
value of work done late.				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 dat conformably with the terms of the contractor's agreement, is Rs. 70,000.

Signature of Contractor.

Dated signature of the certifying Engineer\*

r	 	4 10 10
{		
Rank-	 	 

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

#### III .- MEMORANDUM OF PAYMENTS.

1. Total value of work done up to date as pe 'F' of Acc	ount 1 of	this I	3111	Rs. 70,000	A
(i) Up to date intermediate payment already made as per entry 'K' of Account I of last Bill No. dated	41,800	o	D		
(ii) Total Secured Advances outstanding as per entry 'C' of Account II of last Bill No. dated	6,000	0	E	47,800	
3. Payments now to be made:—  (a) By recovery of amount creditable to this work	1,200	o	G		
(b) By recovery of amounts creditable to other works or heads of account	3,000	o	]		
(c) By cheque	18,000	0	H	22,200	

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

Dated signature of officer authorising payment.

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

Ť	V		A	C	OI	IT	T	FA	N	CE	
٠	Y	_	4 3	-	×	v				444	۰

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

Stamp.	

† Witness.

Full Signature of Contractor.

Paid by me by Cheque No.	, dated	
Detect initials of person actually. C.		
Dated initials of person actually making payment.	Rank —	

## V.—REMARKS.

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

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

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

#### FORM 28

## 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 Checque\* Rupees (20-0-0) Twenty only

to

Sarwar Mistri. A. R., -5-8-49.

(2) Paid by met. 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<sup>†</sup> 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

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

<sup>†</sup> The person actually making the payment should initial and date payment certificate

<sup>.</sup> 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.

I 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.

No.	Name of In- cumbent,*	Designation,	Period.	Rate	Amount due.	Amount paid-	Dated acknowled- gment of payer.	Dated initials of officer making payment
	Silt clean	ence Pishin Cana	ls-Vide Divisiona	l Office	's No. 421	, daird 5th A	ril 1949.	
				Rs,	· Rs. a.	Rs. a.	=	
1	Abdur Rahman	Earthwork Mistrl.	Full month	40	40 0	40 0	Abdur Rah- man, 5th July 1949,	P.D., 5th July 1940
2	Abdul Hamid	Ditto	20 days (11th to 30th).	30	20 0	••	Unpaid	
			. Total		60 o	40 0	150	
	Construction	a distantant of Po	l ishin—Vide Divisi	real Oil	icer's No. 3	121 122, dated	Marth 1949	
9			Full Month		35 0	3ml	Nabi	P.D., ipth
3	* TAUT ARRIEST	7 275805012 -57272113		35			Bakhsh pods July.	July.
4	Hira	Do	Do	₹5	25 0	25 0	Hira 10th July.	P.D., roth July,
			•	i	-			
			Total		60 a	60 o		
			-Vide Divisional	Officer'	s No. 323,	duted the 41		
5	Ghulam Farid	Earthwork Mistri.	Full month	90	30 0	30 0	Ghulam Farid, 3th July.	July,
- 6	Ata Mohd.	Ditto	17 days (8th to 24th).	30	17 0	17 0	Ata Molul. 5th July.	P.D., 511 July.
7	Jamaluddin	Ditto	6 days (25th to 30th).	30	6 0	6 0	Jamaluddin 5th July.	P.D., 5th July.
		THE !						
			Total		53 0	53 0		

<sup>\*</sup>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.

-	-	2 4
HOUSE	742_	-concld.
M. S.PH. LEG	-	

Item No.	Name of incumben.*.	Designation.	Period,	Rate.	Amount.	Amount. paid.	Dated acknowledg- ment of payees.	Dated initials of officer making payment
			Brought fo	Rs.	Rs. a.	Rs. s.		
						×		
			Total		175 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 sanction d.

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 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 absoultely belonging to him and brought by him to the site of the works the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges) AND WHEREAS the Governor-General has agreed to advance to the Cotractor 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 persuance of the said agreement end 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 acknowledge) and of such further advances (if any) as may be made to him as aforesaid the contractor doth hereby covenant and agree with the 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 Gontractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the 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 dalled 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 sucn 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 expences 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 convenants and agrees with the Governor General to repay and

pay the same respectively to him accordingly.

(8) The 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 it accordance therewith the Governor Ganeral may at any time thereafter adopt all or any of following courses as he may deem best :-

(a) Sieze and utilise the said materials or any part thereof-in the completion of the sain 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 ale retained all the sums aforesaid repayable or payable to the Governor General under these present and pay over the surplus (if any) to the Contractor.
- (c) Dedct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.
- (9) The except in the event of such default on the part of the Contractor as afore aid interest on the said advance shall not be payable.

	sealed and delivered by————————————————————————————————————			
-	Name			
1	Address			
igned l	oy	}		1
Gane	eral in the presence			
	Signature	}		
litness 1	Name		35	
	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 ro pairs not likely to cest more than Rs. 2,000)

Requisition on the Divisional Officer, Provincial Division for Providing Record Racks in Deputy Commissoner'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

Dv. Commr.

Dated the 6th March 1949

(Signature and desegnation 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 Vernacula r 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.	Amou	nt.	Amount re- coverable as Barrack Dam- ages in the case of Military Works.		Remarks.
				Rs.	a.	Rs.	a.	
Wooden racks	10	Rs. 16*	cach	160	0			*as per sanc- tioned schedule of the district.
Fixing and Coal tarring.	•••	Lump	sum	- 110	0			
			2 8			o la se e welfi	į.	
		#II WANTES			3			
	the end							
		17		ia ia				14 187
			, m	ļ. 				
Carried over				180	0	- 10	122	1

Form 32-contd.

Description of work Quantity.	Rate.	Unit.	Amount.		Amount re- coverable as Barrack Damages in the case of Military Works.		Remarks.
Brought over			Rs. 180	a.	Rs.	a.	
	Total		180	0			711

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

SHER AL

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 194!

## Part III-Completion Certificate.

The work was completed on 25th April 1949.

SHER ALI,

Overseer. (Signature of P. W. Subordinate

Date -1-5-4

MOHD.\_MUNIR, (Signature of Sub-Divisional Officer.) Date-3-5-49.

## Part IV—Summary of Charges

Date of Dayment	Voucher No.	Amo	unt.		Tota the m	l o unt	r.	Divisional Accountant's initials against the monthly totals.	Sub-division- al Officer's initials against the monthly totals.
20/20/2		Rs.	a.	p.	Rs.	a.	p.		
30-3-39	54 stock	90	n	0	90	0	0	U. G. 1-4	R. C. 3-4
8-1-39	22	Go	0	0					
26-4-39	64	10	0	0	70	0	-		R. C. 28-4
10-5-39	35	15	0	0	22	0	0	U. C. 27-5	R. C. 27-5
					18	**************************************			
		- en							
	80 81 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				N		The Berthadon		
									- 73
							Section Control		
	GRAND TO	)TAT			182	0			

D. K. SHAIKH, A. B. QURESHI, Signature of Sub-divisional Divisional Accountant, D. K. SHAIKH, Officer. Date—27th May 1949.

Checked and found correct. Date-5th June 1949.

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

U

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

Name of Work-Constructing 10 'C' type Quarters at Karachi.

Detail of Up-10-date Progress.\*

SUB-MEADS				
	(3)	Doors and Windows.	300	1,450
	-	Arch Masonry	4,50n	4.500
	Ξ	Pucca	12,000	900'09
Reference to last Running account Bill or other Voucher.		, Date.	11-3-49	
Refere	No.		24 ta 72	
Surree from which			M. B. No. 84, page M. B. No. 123, page 19	Total

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

POSTRO.	3		E.		Sus Hrad.		60	SUB-HEAD.	9		1				L	1	Strap	Ta a	Suspence Accounts			head.1	1
	Book		-	1	-	-	-		1	1			1		-								
	Voucher			3	_	Debr	Ú	- 1						ě		-		Contr	Contractors,	-			
Brief particulars,	Entry Book If Con Vo.	Pucca Masoury.		Arch Mateery.		Windows.	3 84 53	Contains less than R. 2,000 cg. (heding (a),	9						Materials.		Advan' ment.	enonavba benu	Other transaction	1	Labouera	Total cier.	<b>1</b>
Talmare No. 42			1	(F)	1	(3)	-	(4)		(2)		20						300					
1938-39	1				, D	Re   2,	-	Re. a.		Rs. a.	F.	4.0	2	4	34.386			ż	12	2	-	1	1
March 1949.	400	5,730	0	405,0	-	1,300 0	_	1.350 a	-	0		Ė	100	-	28, 935	10	100	İ	1 2 2 2 2	10	Ŀ	1 2 2	i e
Month's transactions,	2		L		1+	-	-	-		+	1	1	1	-		1		_	1	1.	+	1	+
Sond.	j , j		-		-	1	1	1	•	-		1			1,340	0		ı	. :	-	_		3,
Purchases from Fatch	E N	730	0	-	1.	313		420 - 0	i.	•		:	de j			:	400	- 1	1 148				71.0
As per Musics roll	2 N		1	-	1	_	:	,		-		:	:	wi.	908	5	:	:	-	:	:		909
Nur Cartman	Vr. No.		:		F		1		_	0		•				į	:	:	:	* :	_ i		, 0
Slock	Se.	: :	1			•				i ::	Ĺ	1		11	1,000	0	•	1	I	:	:	3	1,000
Total to end of month	i.	750	00	100		00 to	430	0.0	1	17.8				1	9 g	100	: 8	1 1	_	: 0	1 1	2,800	1
Progress (up-to-date)		50.000 C.R.	_			A		4	1	~	1	1	L	1	11	+	8	1				437	93

(a) O or Lives nat Ottoor's orders the sub-bead wer no with other sub-beads costing less than Rd. 1, ou. Nors, --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 thise huma should made from Account I (Total (D) of column 2) of Rutning Account Bill Form A pr B.

In this column should be posted the total (E) of colum 8 of Account II of Running Account Bill Form B.

This column is intended for all micellatrious debits and credits to contractors, awaiting settlement. The debit will usually consist of (1) Advances other than Secured Advances (a) Payposted proper authority) to inhourst and others and other than Secured Advances to the accounts and other materials to contractors. The credit as Nas entries from the vouchers or accounts as reassactions take place. The credits will ordinarily be on account of amounts withheld. For fitture payment, from Running Account withheld as topayments of amounts withheld and recovering of this (1), (2) and (3) above, appear in Running Account Rills as Entry (G) of Memorrandum of payments, which should be posted in this column as a plan entry if seizer and see solut.

Unpaid amounts of master-rolls should be posted in this column at minut entries. Subsequeent payments of these arrears should be shown as plats. In the case of Running Account Bills for work done the figure in this caluma should agree with Entry (H) in the Memorandum of payments.

### Detail of Contractors' Closing Balances.

	F	Lutnir	ence to last ig Account Bill.		Closing Bal	ance.			*Explaination of non-adjust
Name of contractor.		Voucher No.	Date.	Advance payments.	Secured advances.	trans	ther actio	ns,	ment
				Rs.	Rs.	Rs.	8.	p.	177
				v.		, S			
Dina	•••	42	11-3-13	500	•••	-4 <sup>8</sup> o	0	0	117
Abdu Ghani	***	22	18-4-19	500		—8p1	0		15.2
Y TOUR		7.		•					
		8	The second				H		
									. 48
		то	TAL	800		-1.371	0	. 0	No.

The work is still in progress.

D.S.,-28-4-19.

(Dated initials of Sub-Divisional Officer)

As a rule, reasons for delay shold be recorded if an item is not cleared within three mouths.

†If the work was completed during the month, the fact should be stated with an explaination of the stepa 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 Physicanal 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 no essays.)

(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 WHA	T SOURCE					S	USPENSE Å	cco	UNTA.				
Brief	Cash Book Voucher		nal			Contr	actors,	7				Total co	ost. ÷
Particulars.	Transfer Entry Book item No.	cha			Advance pay- ments*	Secured Ad- vancest	Oth transa		na	Labou	irers <		
Estimate No. 155 of 1948-49		Rs.		p.	R1.	Rs.	Rs.	1:	p.	Ra.	a.	Rs. 4,950	a. p
Expenditure to end of Feb- rusry 1949.		1,521	1.	0			983	8	0	-5	0	3,200	<b>6</b> 0
Munth's trans- actions.			-	П		3 3		1	Ħ				
Joti Contractor	4	1,625	4				- 1.255	17	0	***		369	130
Joti Contractor	52	232	6	,	170	100	-23	0	u			200	0 0
Umra cooli	54	***					***			. 4	0		
Stores trans- ferred to Construction	T. E. No.	-150	0			***			-			-150	0
Clerks Quar- ters " at Dhár"			ă.		Sales Sales		at will	H					1
Stock		(a) 4	0	0	***		100	a				104 0	2
Total of Month Total to end of March	••	3,711	4	0	130	loa	-1,178	7	,	4	o	7B6 1	30
1949.		3,239	1	0	150	100	-194	150		-1	0	3,287 3	

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.

fin this column should be posted the total (E) of column (8) 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 phus 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-concld.

### Reference to Measurements.

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

### DETAIL OF CONTRACTORS' CLOSING BALANCES.

	REFERENC RUNNING BII	ACCOUNT	Cu	OSING BALA	NCES.		
Name of Contrac- tor.	Voucher No.	Date.	Advance payment.	Secured Advances	Other sacti		Ex, ianation o non-adjust- ment, *
Joli	. 52	25th March 1949	Rs. 150	Rs.	Rs. —194	a p.	THE RESERVE OF THE PARTY OF THE
	Total	<u></u>	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.

			Т	OTAL!	ISSUES T	O IME	1110	7			. 1	-
	Description materials			PRINCIP	AL ITEMS.				Petry Items	Total	Dated Initials of Sub-Divisional Officer.	Divisional Account- unt in token of
	Desc of m	Ballast.	Lime	Suzkhi	Bricks	R.S. Beams	I ron		-0.1	1	200	
	Unit	C. n.	Mds.	Cn.	N	Cwt.	Mds.	17			Owo	
stimated	Quan	11,340	4,315	18,790	1,051,525	360	27	***		***		
require-	tity	1,961	4,315	8,962	15,773	10,400	675	***	50	24,189	-	100
Balance be forward previous ment to e March to During Api	from state- and of	659 5,000	3,000	2,135 12,000	800,000	400	750	":		30,833		1.8. 5.5-4
urchases:	V 10 10 10		1,340									
Supplie	Sout,		1,340						D. E.	118		
Fatch lang		806 6,200		-4	(199	3			17 Fa			-
plier.					1,000							
arriage ch on brick for 4/49).	arges (Vr. 54		***							<u>L</u> 1		
took:-					200,000 2,000							
or Per Form Total for month		8,06 6,200	1,340		200,000				******	5,146	SR.	I.S.
To end of A	April	1,456 11,200	340 4,340	2,135 12,000	15,000 1,000,000	10,400 400	750 30			34,03 1	26-4-49	3+5+4
During 1949.	May	L						i				
Purchases:	-	100										
atch Jang, plier.	Sup-	19-8 0										
Unned and Suppliers	Sons,			7,000					40			188
Stocks:— As per For	m 10		•••		515 51,500		***	_		1.764-	-	
Total for the	ne nonth	19-8-0 150	:::	1.190 7 000	515 51,500				40	8-0	1 . R.	1.S. 5-3-4
To end of	May	1,475-8-0 11,350	4.340 4.340	3,525 19,000	15,315 1,051,500	o, 400 400	750 50		40	35,845- 8-0	23 .5-49	
	20											Gara
Carrid ove		1.475-8-0	4,340 4,340	525 000	15,513	10,400	750 30		40	35,845. 8-0	4	

<sup>\*</sup>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 missi issues.

	명성		-	F	UNCIPAL IT	EMB.			J	1	T
	Description of materials	Bailest	Lime,	Surkhi	Bricks,	R.S. Beams.	Iron		Petty	Total,	Dated Initials of Sub- Divisional Officer.
-11	Unit.	Cit.	Mds.	cn.	No.	Cwt	Mda	1.1.			- HE
Estimated require- ments	Quan- tity : Value	10000	4,315	18,790	15.775	36e 8,050	87 675		50	34.586	Die
Brought over		1.475-8-0	4,340 4,340	3,395 19,000		10, 400	750 30			33,843-8.	
Carriage cha bricks (Vr. June 1949)		•••			257-8-0				7		
ime tramfe Constructing ice statio tarachi.	rred to a Po- a at		20								
Total for	the		-00		257-8-0				1		
To end of 1940.	Г	1,475-9-0	4.320 4.320	3,395	5-772-8-04 1-051-500	I 0,400	STATE OF THE PARTY	-	40	237-8-0 36,083	5.R. 96-6-10
											1200
											1

### FORM 36

### (P.W.A. 15)

### OUTTURN STATEMENT OF MANUFACTURE.

(Referred to in paragraph 338).

		AC Quan	TUAL OUTTHE	LUES	in a since
ame of Articles nanufactured.	*Estimated Outturn (Quantities and V alues,	"To end of previous r onth,	*During the month.	*Total,	<b>Rам</b> ляка.
		No.			
			-		
					- 14
	2 4				
Total values					

The values should be entered in red ink lust below the quantities.

### FORM 37

### REPORT OF THE VALUE AND VERIFICATION OF UNUSED | TERIALS

### - [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 an in construction

		-			*PRINC	PAT ITES	15. ·	(0.711)		
	111	Descrip	Belfast	ime	Surkhi	Bricks.	R.S. Beams	Irog	Penry	†Tota
NAME OF SUB- HEAD	Up to date "pro-	1	cft,	mds.	cft.	No.	cwt,	mde		
U ORK	greis'	Value	1,475-8-4	4,390	3,325	15,772-8-0	10,400	750	40	96,089
		Quanti-	11,350	4,520	19,000	1,051-500	400	30	1	
	Unit	Quan-	13%	1	17-8%	15%	<b>#</b> 6	25		
Pucca Maioury	cft.	81,150	***	9,246 3,246	2,556-4-0 1,607	13.998-6-0 933,225			 	19,800-10-
Arch Masonry		9,100	***	455 455	318-8-0 1,890	1,774-5-0			 	2,36
Concrete		9,450	1,475 0-0 1 1,30	614 614	413-8-0 2,363	144	***	<b>4</b> 5*	 -	2,501-11-
R.S. Beams	cwt.	362		-	•••		9.4 12 362		 	9,41
Ironwork	mds.	25	•••		***	***		675 27	 ,	845
Stone mantje pieres	No.	29		***					 26	87
Frome mantle pieres amail		28	****						 14	14
B,Total un	ed in c		11,340	.4.815 4,815	3,288-4-0 1 18,790	1,051,525	9.412	675	40	54-977-5-o

Both quantities and values should be shown, values being potted in red ink just above the corresponding entries of quadtities.

of Only values should be shown in these two columns.

<sup>\*</sup>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.

ORIP-			PRINCIP	AL ITEMS.				20	ATTENDANCE (ALL
RIALS.	BALLAST.	Last.	Sorbie.	Baices.	R. S. Bran.	Iron		PETTY ITEMS.	TOTAL.
Unt	εħ.	mds.	cft.	No.	cwt.	mdı.			
-Total ues as Form 35	1,475-8-0	4,320.0+0	18'000 3'252-0-5	15,779-8-0 1,051,500	10,400-0-0 500	750-0-0 30		40-0-0	56.085-o-a
Total ed in onstruc- on as per atement	1,474-8-0 11,340	4-315,-0-0 4,915	5.288.4-0 18,790	15-779-14-0 1,051,585	9,412-e-0 862	675-0-0 87		40-0-6	34,977-5-0
Paper slances f unused saterials	1-5-0 10	5·0-0 5	36-19-0 110	-0-6-0 25	988-0-0 38	75-0-0 5			1,105-11-0
es B).  —Actual alances her verifi- ation.	5-14-0 45		12-4-0 70	1-0-0 6 <sub>5</sub>	390-0-0 15	•••			490-2-0
— Differen es (i.c. C einus D).	-4-9-0 55	5-0-0 5	24-8.0 140	1-6-6 90	598-0-0 85	75-0-0 S		•••	6g6-g-
	ı	2	- 5	4	5	6	7	8	9
Remark Explaing Ition ken to Ijust the Herences per line	(4) Triff (5) Sho (6) Sho	ing. May b	nquiry. e debited to mquiry. written off i	credited to C Pucca Mason; Pucca Matent; n S, E.s No.		4th January	194	,g. The	turplus

and, if e work mpleted dupose

er line D.

the nurus balan-

, as the work was

B. AHMAD, Sub-Divisional Officer.

lated 4th July 1949
"The certificates not applicable to the case should be scored out. Checked.

Taled 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.

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

BAHADUR KHAN

Tated 10th July 1949.

Divisional Offices.

### REGISTER SHOWING THE CLEARANCE OF

(Referred to in paragraphs
In the account
Work—Constructing 10 'G' type

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

			*P;	UNCIPAL ÎTE	MS,		
disposed of (with reference to authority).	Description	Ballast.	Surkhi.	Bricks	R. S. Beams,		
	Quantity.	45	0	65	15		
	Value.	Rs. a. 5 14	Rs. n. 12 4	Re.	Rs. 390		
Transferred to S.D.O. II Sold by auction Loss debited to Sub-head		4 0 45 1 14	 5 0 7 4	 o 8 65 o 8	90 0	***	
	Total	5 14 45	19 4 70	1 0 65	390 o	***	***

Part III - Statement showing the adjustment of differences

No. of Report	How adjusted,	Description	Ballas t.	Lim e	Surkhi.	Bricks,	R. S. Beams.	ton
Verifi-		+Quantity	-35	5	140	90	23	3
CHISOIL.		†Value	Rs. s.	Rs. a.	Rs. a. 4 8	—ı Ğ	Rs 598	Re. s.
11	Witten off (S.E.	s No. 32 of	***		***			7
111	To be recvered for (Divisional Office dated 15th August	om O, S. cr's No. 240.					390	
IV	Written off (S.E.	1 No. 277.						***
	Written of (S.E.' dated 25th Augu	a No son	***	***	140		802	
	Adjusted within a recommended by	Ubbeads as	4 9 35	5 0	T	-1 -90		
		Total	-4 9 -95	5 0	140	1 6	598	

\*Values to be posted in red ink above the †To be posted on the completion of the work

Part	! L st of Repo	certifical	ion received.	
Serial No. of Report.	Date o Report	Date of Receipt	Date of Final disposal	Dated initial of Divisional Accountant
I II III IV	26-g-1948 2-19-1948 1-4-1949 1-7-1949	28-9-1948 4-12-1948 3-4-19-19 6-7-19-19	4-12-1948 6-1-1949 15-4-1949 10-7-1949	I.S4-11-48 I.S6-1-49 I.S13-449 I.S10-7-49

38

SUSPENSE HEAD "MATERIALS".

256 and 289)

of

quarters at Karachi,

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

		TOTAL	L VALUE TO	RE ADJUSTED		
Petty terns.	Total	If debited to sub-head	If debited	to other accounts.	Head of account to be debited.	Divisional A ant's dated initials,
	Rs. a.	of this work G.	Amount.	Month of Adjust- ment.		
	390 a p 8 g 10	 1 -14 7-12	30° o 9 8	Do	Transfers withen Division. Cash Sub-head Concrete ,, P. Masonry	I.S.,—5-8-49. I.S.,—5-8-49. 1.S.,—5-8-49.
	- 409 a	g-10	399 8			

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

etty ma.	Total					
	Rs- 8- 605 0	н				
	75 0	75 0	***	***	Sub-head Iron	1.5., 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	1,5, -5-9-49
[	g 80g	D 80g	***	***	Contingencies	LS5-9-49
	-0 15	-4 9 515		•••	Sub-head Concrete P. Masonry	I.S.,-5-9-49
	696 g	30U D	390 0		THE RESERVE OF THE RE	THE VIEW

corresponding entries of quantities.

from the final report of Verification, in Form 37

			200 SEC. 1900							FIN	FINAL SUB-HEAD.	T	IEAD				A STATE OF THE PARTY OF THE PAR						2000	
	(ı) Pucca Masonry.		(2) Arch Mavonry.	42	Sub-head costing less than Rt. 1,000	- 6	(5) Gontin- gencies	1 20	Fe.			-		1753									Total.	
to Calculated cost of ma- ferials used in construc- tion, as per line B. of Form 37—(Final Report of Verification)!	Re. 19,800	ei 0	Rs. 2,548	# O _	Rs. a.		ž :		R.	d .	Ŗ.			d	R.	ď		d	ä	d	쯧.	ri	Re.	ei
	7	N	:	. :	-	ā.	:	:				-				-								85 B/A
a. Adjustments of depre- ciation on surplus ma- terials as per column G of Part II (to be posted in detail)																			·e.					
g. Adjustments of other or part III (to be posted in detail).	87	2		<del>-:</del>	75	66	80 d	C 60						****		West Telephone								
Total debits to final	19,812	0	2,548	0	0 12,701	0	232	80	:	0.9	:			Ë					1	+	-		133,29	100
	† This total should agree with the outstanding balance of the suspense head "materials" in the Register of Works.  Approv.  A. MIRZA,  BAHADUR:  Divisional Accountant.  Date—5th October 1949.	sho	total shouff agree with the IRZA,  Divisional Accountant.	I I	th the o	utsta	guipur	E .	ance o	Ę	adsus a	2	bead ,	in i	erials	.g	the Re	BAI	Approved. AHADUR KHAN, Divisional Officer.	Vortes UR Viston	gister of Works. Approved. BAHADUR KHAN, Divisional Office	Rice.		1

### FORM 39. WORKS SLIP.

Referred to in paragraph 286 of the Gentral 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.

		As r	er e	TIM	ATZ.	A	EKECU1	TED.	AKD VA	TORE C	TO !	OF WORK BE DONE YORK AL- IT NOT COOUNT.	Explana tions of deviation excesses
Sub-heads.	Unit.	Quan-	Ra	te.	Cost	Quan-	Rate.	Actual cost to date.	Approximate quanti-	Rat	c.	Proba- ble cos	etc.
		-	Rs.	4.	Ri	_	Rs. a.	Rs.		Rs,	a.	Rs.	
Concrete*	%cn.	3,549	28	0	894	3,549	e8 o	994				•••	
Pacca Brickwork		1,712	31		234	500	31 0	155	1,722	31	0	534	500 r.fl. wrongly pryided
Arch Masoury		2,430	35	0	851	600	35 0	210	1,830	35	0	641	for under Kacha Pacea
Kacha Pacra, Masonry.	**	10,820	20	0	2,164			•••	10,320	ro	0	2,064	work ins- tead of under Pacea brick- work
Rolled Steel Beams.	Cwt.	10.742	20	0	2,148				10,742	30	0	3,223	Due to sudden rise in price of
Doors and win- dows*	cf.	675		14	591				675	0	14	591	iron,
Other sub- heads (cost- ing len than Rs. 1,000).		•••	•		8:033			668		•	•	1,582	
	Total c	stimate			9-304	Total chi against heads.	arge <sup>5</sup> final	2,027	Probable expendit A.	une	25	8,435	
dd Suspence A "Materials" "Contractors - "Contactors - "Contractors - "Labourers"	Advanc	paymen	ta'' 5 6''				 	Nil 2,000 1-500 250 Nil		F	tem	arks.	
Probable futher e Defect - Suspense Ultimate anticipa	account	a recover	al bo entri	oked y A	Total	to date	***	5,777 8,435 14,212 3,750 10,462					H

Work commenced in March 1948.

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

A. MIRZA,

BAHADUR KHAN,

Divisional Accountant.

Divisional Officer.

Date-16-7-48.

Date-5-7-48.

\*Under the orders of the Divisional Officer these sub-heads were not lumped with other sub-heads or ingless than Rs. 2.000.

### 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.	Arch 1	Masonry	Doors as	Windows
			Quantity.	Amoun t,	Quantity.	Aznount,	Quantity.	Amount.
Estimate	No. 40 of 1948-19	49	81.150	Rt. a. 6,492 o 8 o	9,100	Rt. a. 819 o	1.690	Rs. c. 2.113 C
Expenditu brought i April 194	tre of previous yes forward (if any)	ır .	20.000 10.000	37.500 0	4,500	102 0		
	Total	***	60,000	750 0			250	Name and Address of the Owner, where the Owner, which the Owner, where the Owner, which the
May	Rate of cost	***	***	7 8	4,500	405 0	1,450	1,812
Chica Resign	Total	***	15,000	1,193 0	4,200	378 0	950	312
MAINTAN	Rate of cost	***	75.000	J'623 0	8,700	783 o	1.700	2, 125
une	***	***	6, 150	451 4	***	-6	•••	1
	Potal		81,150		9,100	819 0	- 111	
шу	Rate of cost	•••		6,086 4	9,100	919 0	1.70 0	2,125
	Total		- 2				***	
40000000	Rate of cost	***	81.150	5,086 4	9.100	819 0	1,700	0,125
August	*** ***	***		7 R	***	0	***	1 4
	Total	***	81,130	6,086 4	9.100	8 t9 o		
Santamban	Hote of	0.33577		7 8	91.110	0 to 0	1.700	2,125 0
of material Form 38)	(Transfer entry	IV of		19,812 0		2,548 0		- 1
70	otal inclusive cost		81,150	25,898 4	0.100	3.367 o		-
Inclus	the Rate of cost	***		31 15	11.100	37 0	1,700	9,125 O
October			45 W T			-		
	***	***	Vork comp	leted in Sepit	ember 1919		BAHADUR	KHAN
	Total							01-0
vovember	Rate of cost	***					Distrional	Officer.
in emper	***				- 1	-		1.5.8-10
	Rate of cost	***	1 1 1					
ecember	***	***					1	
	Total	1	-					
anuary 19	Rate of cost	***				1		
		***			10	10	4	
	Rate of cost							
ebeuary	***				1	1		
	Total							
farch	Rate of cost							
Web Will	Total	***			and and			
	Rate of							
upplement	ary Accounts		ë			10		
	Total			-0				
	Rate of cost	111						

### FOR MAJOR WORKS.

paragraphs 284 to 294.]

for instructions for filling in the form.]

Folio No. 25.

Chief Engineer's No. 1447-W., dated 16-4-48. Appropriation for the year Rs.—

					SUSPENSE,		100	
11.3,00	ADS COSTING SO EXCLUB- (0 (2), (4)	CONT	NGENCIES. (5)	MATERIALI.	ADVANCE PAYMENTS	OTHER TRANS-	Total cost,	Dated ni- trals of Dvi sional Offi- cer to tran- sactions of
Quan- tity.	Amount,	Quan-	Amount.	Amount.	Amount,	Ameunt.		the month
	Rs, a. 3.190 a		Rs. a.	Rs. a. p.	Rr. a.	Rs. a. p.	Rs. a. p.	
	1,350 0 420 0		480 0 5 0 485 0	30,933 a u 5,146 o o	1,200 0	-1223 0 0 -148 0 0	36,397 o o 6,085 8 8	
	522 8		13 b	34,081 0 0	800 0 	1,371 0 0 -234 0 0	49 482 8 0 5,680 8 0	T10-5
1	2,292 8  465 4		497 o	25.845 B o	600 p	1,603 0 0	45,163 0 0	5.tc g-v.
	2,757 12		517 0	36,083 o o		***	48,388 0 0	B.K11-7
	2,757 19		517 0	35,683 8 o			-309 8 47,988 8 o	B.K9-8.
	2,757 12 12.701 0		517 0	55,293 B o		***	-399 8 o 47.598 8 o	B.K12-9.
	(2	-	749 8	-95,293 8 o			47,598 8 o	B.K 9-10
_								
		***						
				•				
						To the second	- 2	

of jumped with other sub-heads costing lets than Rs. 2 000.

### 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	Addition dated	14-6	nd 4 -48.	ilt eration	5 to	Gene	ral Post	OF	nce,	Lahore, No. 23
Estimate	Rs. 4,9	30								
A ppropriation for the year	Rs. 3.5	00	3.30							
Months, etc.	Total wor	valu k dos			pensi ounts		Total	cha	rges	Dated initials of Divisions Officer to transactions of the month.
Expenditure of previous years brought forward (If any)  April 1948	Rs,	8.	p.		a.	р.	Ri.	a.	p.	
May Total										
June Total										
July Total										
August Total										
September				alica: I				-10		
October Total	1,003	14	٥	- 100	6	0	984	8	0	A.U.,-8-11
November	1,099	14	0	-109 256	6	0	266	9	0	A.U.,-7-12
Total	1,103	14	0	147	6	0	1,251	4	0	A.U.,—9-1
Total	1,121	14	0	142	6	0	1,264	4	0	A.U., -10-9
January Total	1,511	14	0	670	8	0	2,069	6	0	THE REAL PROPERTY AND ADDRESS OF
February	10	0	0	157	0	0	107	_0	0	A.U.,—8-9
March Total	7:1	14	0	978	8	0	786	15	0	A.U.,-10 4
Supplementary Accounts	3,233	2	0	54	1	0	3 287	3		
Total	3,255	2	0	54	1	U	3,287	3	0	No. of London

### FORM 44.

### 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			. , R9.	10,502
Excess	 		Rs.	1,198
Percentage of excess	 ••	***		12.9
	7787 100270	CONTRACT.		

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.

	As E	stima	ated.	As E	xecu	ted.	Diffe	rence	:s *	
Sub-heads of estimate.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Reference to Paragraph over leaf explaining excesses.
-2.12	1		Rs.			Rs.			Rs.	
Concrete	3,549	28/	994	3,549	28/	994	1 12			
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	/14/	591			1	-
Other Sub-heads costing less than Rs. 2,000.		••	2,022			2,090		••	68	(2)
TOTAL	R		9,304	Rs		10,502	R	<u> </u>	1,193	-

<sup>\*</sup>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, side 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.

	Names of works grouped under	38	SANCTION.						
9 9	major, minor and detailed heads of classifications.	Authority.	No.	Date,	Amout of estimate.	Expended,	Excess	Percentage of excess.*	Remarks,
1	50.—CIVIL WORKS.				R,	Rg.	Rr		
	Original Works—Buildings—								
0	Constructing Police Station at Labore.	Supdg. Engr.	5726	11-10-48	26,000	26,780	780	3.0	
	Original Works—Buildings— Medical.								the second
< "	Additions and alterations to Mayo Hospital, Lahore.	Supdg, Engr.	6230	15-11-48	15,000	15,600	900	4.0	
-	Dated the 15th America 1940					Var			C.W. GRANT,
									Divisional Officer
- 1								3.	Provincial Dividon.

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]

dieg.	Name of Building.	Name, rank and office of accupant, with rates of his pay and allow-				To b	n filled in by the Trea or other Disburting Officer.	IUIY
Repater No. of Building.		of his pay and allow- ances, as known to the Divisional Officer.	Amount due to end		Amount recovered		Remarks with date particulars of chan- rates of emolument in column y	ges un the
1	8	3	•				6	
			Rs.	<b>4.</b>	Ra			
vith Date (	reference to Ru  d————  Completed and r  Certified that the	the	ral T	rea: inch	sury large-	Rule	Divisional ( Divisional ( Division.	Officer

Treasury or other Disbursing Officer.

Dated-

### FORM REGISTER OF RENTS OF (Referred to in paragraphs

imber or land	Particulars of property (including	Ву мном ос	CUPIED.	STAN RENT (	IN RE			0		Apri	Lij	9
Register number of building or land	Class and name in case of buildings).	Name, rank and Office.	Pay and allow- ances.	Autho-	Rn	te.	Arre fro las yes	m t	Assess- ment	Real satio		Ba- lance
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.	a. 0	Rs.	a. o	Rs. a	Ri	1	
			Total									
				e Division of the Div					- (- 1- 1-) 1-	Al	bsti	ract
		Recoveries	how effec	eted.			Ren Buil		Oti	ier		Cotal,

	- 100 State			D211000 1
	Recoveries how effected.	Rent of Building	Other Rents.	Total,
٠٢-	Cash realized in the Division		-	
*A -	Recoveries by other disbursing officers adjusted in the divisional accounts.	177		
*T	Recoveries at treasuries in the same circle of account adjustable in the Accountant-General's Office.			
	Total		III big	

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

<sup>&</sup>quot;If there be any items of minus realisations (Note below paragraphs 196) during a month, the figures to i Refunds, so as to facilitate the posting of the Register of Refunds of Revenue (paragraphs 197 and 191.

July 19

August 19

Assessm	ents.	†Realisa	ion.	Balance	CS.	Assessmen	ats.	†Realisat	ions.	Balano.	ces.
Rs.	a.	Rs.	a,	Rs,	a,	Rs.	a.	Rs.	a.	Rs.	a
											į

Rent of Buildings.	Other Rents.	Total.	Rent of Buildings.	Other Rents.	Total
		3			

		May 19	•					June 19	74		
Assessmen	nts	†Realisati	ons.	Balance	s. I	Assessme	ŋts,	†Realisa	tion.	Balar	ices.
Rs.	B.,	Rs,	a.	Rs.	a. 0	Rs.	a.	Rs.	a.	Rs.	8.

### Total Realisation.

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

### BUILDINGS AND LANDS. 183, 184 and 194 to 196.]

			h 19 oply	Marc Su														
Remarl	B- CCB,	Band	li-	Rea	nt.	Asse	cs.	Balance	di- on.	Res		Asse	a- co.	B. lan	li- ons.	Rea satio	ts.	Asse
	a,	Rs.	a.	Rs.	а,	Rs.	a.	Rs.	a.	Rs.	a,	Rs.	B.	Rs.	a,	Rs.	а,	Rs.
									-		_		-	-	1		+	

Rent of Build- ings.	Other Rents.	Total.	Rent of Build- ings.	Other Rents.	Total.	Rent of Build- ings.	Other Rents,	Total.

be noted in link of another colour, amount realised during the year up to date; see column 10 of Form 75, entered against "O", "A" and "T" should be divided into a items each i.e., (2) Gross and (2) Defect

### 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†-		
410		for credit to the	Public Works
Б	Department, during	19	•
In figures	Rs.*		
F		Treasu	ry Officer
Da	nted the		

### FORM 51.

(P.W.A. 26.)

### SCHEDULE OF MONTHLY SETTLEMENT WITH TREASURIES.

(Referred to in paragraph 508.)

Part I. - Cash Remitted and acknowledged.

16	Treasury.	Treasury.	Treasury.	Total.
s. Difference brought over as per line 5 of last month's memo.				
Total  Amounts acknowledged by Treasuries as per consolidated receipts attached				
5. Difference (lines 3 minus 4) as explained below.				
Analysis of	the differe	nces as per	line 5	1:1
A—Received by Treasuries too late for incorporation in the ac- counts of the				
B.—Remitted after closing sub-di- visional account of the month but received by treasuries in time for incorporation in the accounts of the month.				

### Part II.—Cheques Issued and Paid.

					Treasur	у.	Trea	sury	т.	reasury.	E	Tota	al.
Difference a vious month'	s per	line	5 0	f pre-									
. Cheques issue	d duri	ng t	he r	nonth									
. Cheques cashs vide Tre vury cates of Issue	ed as p	To er p		oooks,									
cates of Issue												1	
10			-	1	etails of	Def	eren	ces.					_
PARTICULARS OF CHEQUES.					CULARS (EQUES,					CULARS EQUES.	-		
No. Date.	Ame	oun		No.	Date.	Am	ount		No.	Date.	^	mout	ıt.
Insathed a aques,	Rs.	a.	p.			Rs.	a.	p.	mont	es eash	aken u	a acce	JUL
	34			11					of the	-division fallowi	iai Ca ng moi	sis Bo	) }
				Total u	incashed ues.								
				of ca.	/—Total shed es as per column.								
		-		Net di	fference.		-		Total		-		*

Divisional Accountant.

### FORM 52.

### REGISTER OF CHEQUE 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 antry in the Cash Book.	Date of receipt of counterfails of the books,	Dated initial of the Divisional Accountant in token of examination under paragraph 545(r).	Date of return of Sub-divi- sional receipt books (when necessary side Note below paragraph 91.)
†	2	3	4	5	6	7

wunt,

ition		Rs,	A		E.						
Officer initios			Name of work or bead of account,		CREDITS.	n No.		to 173,)	RDER.		
Divisional Officer	Countersigned.	Rs. a. p.	Autoum.		DEBITY.	try Book, iter	d	(Referred to in paragraphs 168 to 173,)	TRANSFER ENTRY ORDER.	(P. W. A. 7.)	DOM CO
1907	Com		or head of account,		. Den	Vide Transfer Entry Book, item No	Adjusted in the accounts for-	(Referred to in	TRANSFER	P. 9.	E
Divisional Accountant.			reasons for the pro-	0		Vid	No.——Adjust				200
*****	O*O*C	*****	a. p.	319	<b>X X</b>	040		*>	<b>9</b> (3)	<b>**</b> **********************************	*
			Rs.					.8 to 173,)	RDFR.		
	To be debited to		To be credited to	Pignot	escon for Transfer	articulars of the transaction:-	Dated	(Referred to in paragraphs 168 to 173.)	TRANSFER ENTRY ORDFR.	(P. W. A. 7.)	FORM 53.
					S co	icular	No.				

-Date

Divisional Officer.

Officer initiating. the transfer

errobbous charges originally appeared are specified but also that the circumstances in it is essential not only that full particulars of the vouchers and accounts in which the 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 secured. 1A 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 Entry.

> initialing the Transfer Entry. Initials of the-Officer

> > Date

(P. W. A. 8.)

A CASAIR WOR

### TRANSFER ENTRY BOOK.

(Referred to in paragraphs 172 and 173.)

For the month of

	Dated Initials of Divisional Accountant,	8		
Y			ė .	
	Amount.	4	rá .	
	۷ .		Rs.	
фаврия	Head of Account (with name of work.)	9		Tot
	J.	1	<u>.</u>	
	Amount.	5	ei .	
	¥		Re	
†Desme	Head of Account (with name of work).	4		Total
	Particulars of each transaction.	3		
	Zo.	2	171	111
	Date. Item	1		

\*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 ontry should agree with one another.

Dated initials of Divisional Accountant.

Dated initials of Divisional Officer.

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

ADVICE OF TRANSFER CREDIT

(Referred to in paragraphs 443 to 448.) -Dated No.

The undersigned has the honour to advise

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

	d	
Amount.	d	
An	뒲	
, e e		;
Particulars of transactions.		Total
No. and date of woncher if any.		

(P. W. A. 19) FORM 55

ADVICE OF TRANSFER DREPT

(Referred to in paragraphs 443 to 448.)

-Division

The undersigned has the honour to advise

as detailed below, has been debited in transfer to him, in the accounts for that a sum of Rupecs-

, and to request that an acceptance may please be furnished as early as possible. Authority of advice-

Amount.	Rr. a.	:
Particulars of Transactions.		Total
No. and date of		

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"	A PERSON	2	1
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	1	5	
ı	F	4	

Divisional Accountant

. vide Transfer entry Book, For use in responding office. Advice responded to in the accounts for-

-, and Acceptance No. Item No.-

Divisional Officer

- dated

Total number of vouchers sent-

FURIYE JU

### (P. W. A. 20.)

### ACCEPTANCE OF TRANSFER DEBLT .

The undersigned has the honour to information that his Advice of				_
dated———for Rupees——	-has been i	esponded	l to in	the
vouchers have been received.)	(*and !	hat the	support	ing
Particulars of transactions.		Am	ount.	53/64
		Rs.		p.
re	otal			

<sup>\*</sup>Intended only for cases of Acceptances of Transfer Debits.

FORM 57.

## REGISTER OF TRANSFERS AWAITED.

(Referred to in paragraph 42.)

	Dated Remarks, of Divisional Accoun-	tam.	01
to Ad-	The state of the s	1	
Reference to Adjustment.	Dated Month in Amount Division- justed.		
	Dated initials of Division- al Accountant	1	
	Probable date of adjust- ment.	-	
	Estimated Probable amount date of adjust-ment.	Po	
	Name of work or head of account.	3	
	Particular.	2	
	Reference to corres- pondence, etc.		

### FORM 58.

## REGISTER OF SANCTIONS TO FIXED CHARGES.

(Referred to in paragraph 498.)

Name of Work or Account-

	Ň	Sanctioned Scale*	ed Sca					Amot	ints pa	d for	Amounts paid for each month.				1
Politon the de second				**Month.		. 61 lingA.		**May 19	91 y		an <b>C **</b>	**June 19 .		And so on.	
with period for which the sanction has been accorded,	Name of Rate, No. appointment.	Rate.	No.	Amount per mensem.	Amount Reference per to mensem. Voucher.	Amount,		Reference to Voucher.	16	Amount.	Reference to Voucher.	Amount.	ınt.		
				17		2 ′	4		72			ä	ď		

<sup>\*</sup>Each entry of sanction should be intialled and dated by the Divisional Accountant.

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

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

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

<sup>\*\*</sup>Name of the month for which wages have been earned.

FORM 59.

REGISTER OF MISCELLANEOUS SANCTIONS.

(Referred to in paragraph 498.)

No.	W. date and another	Subs-	Amount	1	Dated initials of	Note of against ca	Note of expenditure incurred against each sanction from time to time.	from	ii.g	Dated initials of	ć	
	Mo,, take alst authority.	of order	S TO	ri o	Account- ant.	No. of Voucher.	Month.	Am	Amount.	Account.	Acmaris.	
			ž	d				ź	el			
		i										
			-2-co 000000					W.				
		*	#									
(±2)												

LOWIN OU.

(A. T. C. 6.)

# REGISTER OF DIVISIONAL ACCOUNTANTS AUDIT OBJECTIONS

(Referred to in paragraph 21.)

ant General.		
Remarks by the Accountant General.		
Divisional Officer's replies (with reason for not admit- ting the objection.)		
Amount I placed under objec- tion.	Rs. 2. p.	
†Brief particulars of transaction   Vame of objection (Rules or order placed under objection and orders to be quoted, by the Divisional Accountant.		
Item No.		

† 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. Nore,—This register will remain in the personal custody of the Divisional Acceuntant except when submitted to the Divisional Officer under the provisions of paragraph 21.

#### FORM 61

(P. W. A. 24.)

SCHEDULE DOCKET.

and the last of th	unca	tion	ot ch	arge				Morth-			19
cash voocher.	Amor	ını.	Remarks.	No. of cash voucher.	Amou	ınt.	Remarks,	Particulars.	Am	ount.	
	Rs.	2.		Total C	Rs.	<b>a.</b>		Brought forward  Cash charges for which vouchers are not required in Audit:  Stock  Transfer Entry Debits  T.E. No.  T.E. No.  Total  Dealer Refund— Cash receipts— Transfer Entry Credits:— T.E. No.	a. p		

#### Divisional Accountant

\*Full name of work as given in the esimate 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.

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 Decket in the corresponding debits is shown should be given in the same column.

#### FORM 62.

# 

	.*Name of work i.e.,	Works Ex-		9	PERC	ENT	AGE J	SECO	VERJE	S.	
No.	.*Name of work i.e., full name as given in the estimate.)	penditure.	Est:	ab- ient.	To- an Pla	ols id int,	Acce an Auc	ounts id dit	Tot	al.	· onarte.
			Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	
-									Ì		
										100	
		Total		1							

\*Non-Government works should be shown in three separate groups (1) Deposit Works Local Loan Works and (3) Takavi Works. Government Works should be grouped by vernments and departments, and the name of the division or office should be prefixed that of the work in red ink.

visional Accountant.

Divisional Officer.

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-

1. If the work is 2. If an excess over sanctioned by the completed, say so. Divisional Officer and the work is in progress, the orders may be an estimate recorded here. REMARKS. 10 stil! Estimate Total charges Amount TO DATE COMPARED R. 0 EXPENDITURE UP WITH ESTDKATE. d up to ė 8 S. priation. Total charges Appro-WITH APPROPRIATION THE YEAR COMPARED Rt. EXPENDITURE OF 4 6 year. 9 Rs. Total charges ف month. S Rs. Name of works (i.e., full names as given in the N.B.—Sanction to be noted in red ink when a work is entered for estimate.) the first time. Minor and detailed Schedule heads of classifi- docket No. 67 CT Serial No.

Divisional Accountant

FORM 64

(P.W.A. 27)

SCHEDULE OF WORKS EXPENDITURE (FAIR COPY).

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

Major Head, Remittance or other Account-

a.	No. of classification. No.	the estimate). N.B.—Sanction to be noted in red ink when a work is entered for the first time.	of the month.	of the up to month.	If the work say	If the work is completed say so.
	th.		ď	9		
ļ			R3. 4. 9.	Rs a. p.		
21 000 100						

FORM 63

(P.W.A. 33.)

SCHEDULE OF DEPOSIT WORKS.

[Referred to in paragraphs 410 to 412 and 513 to 516.]

Part I.—Account of Deposit Works affected during the month of-

-wo	REMARKAL If the Work is o	12	
EXPENDITURE, IF ANY, CHARGED TO MISCRILLAND.	During the month,		Rs. P.
CHARGED TO	Up to date.	lo	Rs. a. p.
EXPENDITURE,	Total up to date.	6	
EXPEN	Total charge of the month.	8	78. 19.
,oV. 15	Schedule Dock	7	
3	Total up to date.	9 .	Rs. a. p.
DEPOSITS.	During month.	. 5	Rs. a. p.
\	To end of previous month.		R. a. p.
Warne of mont	with name of depositor.	en .	
ficatio .93	Detailed class	e	
	No.	-	

\*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 Cshould, by a transfer entry, be charged in lump sum to Misellaneous P. W. Advances.

+ The amount as per entry Eshould agree with entry J of last month's schedule.

+ The amount as per entry Eshould agree with the closing halance of Deposits for work to be done as per column 8 of the Schedule of Deposits

5 The amount as per entry L should agree with the closing halance of Deposits for work to be done as per column 8 of the Schedule of Deposits

Form 65-concld.

# PART II.—ACCOUNT OF DEPOSIT WORKS NOT AFFECTED DURING THE MONTH.

Serial No.	Name of work, with name of depositor.	T depo upto	otal osits dat	c.	Tol: pen- u di	ale din p te	ire	deb Mis lan	nend ure ited scel- cous . W vanc o da	to	Month in which work was com- pleted.	Steps taken to adjust (funexpended) balances of completed works and (2) expenditure debited to Miscellane- ous P.W. Advances
		Rs.	a.	p.	Rs.	4.	p.	Rs.	a.	þ.		
				200								
			- ME-34-000									
			Ì						12. 12.			
				10								
					**							
	TOTAL TRANSFERRED TO PART I.					-						

Serial	*Name of work, with the name and	Sche	EXPE	EXPENDITURE.	TURE				REA	REALISATION.	TION				Remarks.	i,
No.	address of the cultivator responsible for it.	dule Decket No.	Total charges of the month.		fotal up date,	Tutal up to	T <sub>o</sub> I	To end of previous month.	-	During the	i the	Tot	Total up to date.	2	If the work is completed, say so.	is com. ty so.
-	. 2	3	+			10		. 9		7			00		6	
			RS.	ė.	r.	r.		d	å	Rs.	d	ż	d	ů.		NI LINE
Total	Total for Accounts affected by the month's transactions.						11	711	-	-			1	0.87	Closing	
as pe	Add.—Total for Accounts not affected by the month's transactions, as per Part II.	month's	transaction	ı,										14	D).	
		GRA	GRAND TOTAL		O		Y					О		_		
Opening 1 Must E Minus Red Glosing	Opening balance  Plus Expenditure during month's  Minus Realisation  Closing balance (vide						Net of a	beduct "Up to date" totals of accounts closing during the month as per item. Let "Up to date" totals of accounts remaining open at the close of the month,	p to d his clo has p o date remai	Deduct "Up to date" totals of accounts closing during the month as per item.  Net "Up to date" totals of accounts remaining open at the close of the month.	otals rring Is of pen		1			The I'm

SCHEDULE OF TAKAVI WORKS

Month

Repayments of rea-\*When a work is included for the first time in the schedule, the sanction should be entered in red ink in column 2.

\*\*If the recovery is made otherwis "than in cash, a suitable explanation should be recorded in the column for Remarks.

Lisations should be entered in column 7 as minus figures.

to it realisations to end of previous month as per entry's should agree with the entry B in column 8 of last month's schedule.

# PART II.—ACCOUNT OF WORKS NOT AFFECTED BY THE MONTH'S TRANSACTIONS.

Serial No.	Name of work, with the name and address of the cultivator responsible for it.	T exp up to	otal enditure date,	Tot: lisa up da	al rea- tion to to	Month in which work was com- pleted.	Steps taken, specially for adjustment of the outstanding balances of completed works.
		Rs,	a. p.	Rs.	s. p.		
*	Tot a transferred to Part I.						

Divisional Accountant.

FORM 67.

(P. W. A. 17.)

SUSPENSE

Suspense head Deposit

DEPOSIT REGISTER.

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

(Referred to in paragraphs 401, 402 and 513.)

	Month				APRIL 19 .			
N. S.	which	Particulars of items (with	Delance of	Debits.	Credits.		and so on for the	How adjusted (and
	tion	aumonity where necessary),	the year.	Credites.	Debita. ‡	Closing balance,	the year.	other remarks where necessary.)
-	લ	ຮ	+		9	. 7	80	6
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
		Total						

", "B" Adjusted by transfer entry, "C" Converted into interest-Learing sechrity, and Score out "Credits" in the case of Miscellanceous P. W. Advances and Stock, and "Debits" in the case of Purchases and P. W. Deposits.

To be indicated thus: --"A" Paid in cash ""B" Advances and Stock, and "Credits" in the case of Purchases and P. W. Deposits. or Recovered in cash,

so On, additional letters being entered with explanation at fom

FORM 68

(P. W. A. 30.)

SCHEDULE OF PURCHASES

[Referred to in paragraphs 523 and 524.]

Division

TO COMPANY			
	ss to asses (.e. and with with with sup- sup- sup-	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 quantily and description of materials supplied.*	Month from which name of supplier (and name of work in case of class 2), and quantily and description of materials supplied.*
		6	3
	k.	LFor Stock. LFor Specific Works.	I 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.

†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

Reference (to be grouped by claims (to be grouped by claims of purchased), i.e., (t) For Stuck, item was and (2) For works, owerly and name of work halance.  Solvential in case of claim (2) \$\frac{1}{2}\$ For works, owerly and description of male.  IFor Specific Works.  Account of Credits, Debits and Balances of the Purchased Account.  Credits Gold during Gold Gold Gold Gold Gold Gold Gold Gold	Month		61			Part	-77	*Ext	act from Su	Part I.—**Extract from Suspense Register, Form 67.	. Form 67.			
11.—For Stock.  11.—For Stock.  11.—For Stock.  11.—For Stock.  12.—For Stock.  12.—For Stock.  13.—For Stock.  13.—For Stock.  14.—For Stock.  15.—For Stock.  16.—For Stock.  16.—For Stock.  17. For Stock.  18. A. F. R. A. F. R	No. No. Re-	Mouth from which transaction dates.			dars of iter arouped to Purchase (1) For Stor Stor arne of supplication of class (2) quantity as applied.		Openin balance	ы.	Credits during the mooth.	Total eredin Cols. (3+6).	Debits during the month.	Closing belance Cois. (7—8).	How adjusted.	Remarks with explana- tion when itenst remain unadjusted for months, (In respect of credits during the month here enter re- ference to achedule docket in which the corresponding debit appears).
11.—For Specific Wests.  Set Account of Credits, Debits and Balances of the Purchases  Account of Credits, Debits and Balances of the Purchases  Account of Credits, Debits and Balances of the Purchases  Account of Credits, Debits and Balances of the Purchases  Account.  Credits Gold during Gold during balances  Balance.  Columns (3+3).  R. A. P. P. R. A. P. P. R. A. P. R. A. P. P. R. A. P. P. R. A. P.	-	a	87		-	-	in		9	7	8	6	10	11
Account of Credits, Rebits and Balances of the Furthases  Account.  Credits			<		For Stock.	1			į.	ź	4	1	4	
Credits Could during Cols during Cols.  2 - 3.  R. A. P.	Part	L-Abstract	Account of C.	redita, Debit	to and Balanc	es of the	Purcha	·   p	The state of the s	alternative form n	nay be authorized	by the Accounta	unt-General for u	se in the case of divisions number usually affected
Ru. A. P. Ru. D. Ru. December of Purchases for a specific work, one or other of the following the color of the following that the following the color of the following that the following that the following that the following the following the following the following that the following the fo	Class of P		Opening balance.	Credita during month.	Total Cols (a+3).	Debits during month.	936+	Sping Sping Office (S)	by the mon including th by the mon	thly transactions une, September. I cone not affected b th's transactions	is small.  Morember and Mary the month's tra- need be detailed.	urth, all current is neactions. In the	tems should be e.come of other m.	tracted from the register rocks, early items affected
Rt. A. P. Case thould also be noted.—(1) For Direct Issue, (2) For Issue to			a			8		9	194B, "1/4	g" for January,	049, and so on.			
	I. I. W.		4	4		4	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM	i		case of Functioned also be noted.—(i mus 5 to 9 shoul 1 other months, o mu 10 "A" Fu entered in this o	lor a specific word of the control o	re, one or outer re, (2) For lance by paralely for each aly should be total adjusted by bo	class in June Silied separately, i	eptember, December and user, Contractor, December and user each class of Purchases, e letters "A " and "B"
		Total												

Districtional Assessment

SCHEDULE OF MISCELLANEOUS P. W. ADVANCES, [Referred to in Paragraphs 523 and 524.]

Division-

Month-

Remarks with explanation as to stepstaken toeffect adjustment of outstanding items (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.)	=	
How Adjusted.	10	Rr. a. p.
Closing balance (Cols. 7-8).	6	Rr. a. p.
Credits during the month.	8	Rs. a. p.
Total (Cols. 5+6)	7	Rs. a. p.
Dibits during the month.	9	Rs. a. p.
Opening balance.	5	Re. p.
Particulars of items. (Items to be grouped by chases of Miscellancous P. W. Advances referred to in para. 355).	• •	Rs. a. p.
Authority	3	
Item *Month No. asfrom which per transaction Authority. Regis- dales. ter.	er	
Item No. as per Regis- Icr.	-	

REMARKS. 33 Directional Acceptional 2 Closing Balance, S. ů, = received. \$ valura number to be qualed. CREDITS C (Referred to in paragraphs 362 to 369, 513 and 523.) stores received FORM 71. (P. W. A. 18.) SCHEDULE OF LONDON STORES. Particulars of No. or quantity. 0 ä 8. ·(2+9+5 8 Rs. (Columns IntoI ė, month, Balance from last ij Pakistan changes of the month. 5 Rs. Payments during the month by credit to the head "P. W. Remittances". ė. Rs. DEBITS Total charges for the month. Total for the Invoiced stores. year. Particulars 61 No. or quantity. Invoice. 57 and clate of 4 CF Mame of Vessel. Division Month. eountant-General's intimation of debit

No. and date of Ac-

#### FORM 72. (P.W.A. 28.)

#### SCHEDULE OF DEBITS TO STOCK.

(Referred to in paragraphs 511 and 517.)

Item No.	Schedule Docket.	*Name of Manufacture or other item of expenditure (as given in the estimate).  N.B.—Sanction to be noted in red in when a work or item is entered for the first time.	1	Tota transact of t mont	ior he		Total date	ap	to	Remarks. If the work is completed, say so. (Amount of estimate to be filled in office copy only.)
1	Ω	3		4			5			6
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Manufacture.		Rs.	a_	p.	Rs.	а.	р.	
		Manufacture of bricks at Sukkur.— Operation		3,300	0	0	6,000		0	
		A STATE OF THE STA		3,000	0	0	5,000	0	D	100
		Lime making at Rohri-			1					
			***	2,300	0	1	3,000	0		
			"	2,000	0	$\vdash$	2,500	L°	-	5111
			"	5,600	0					9-4
		N. 74. € 0.744 (M. 1.1.)	•••	5,000	0	$\vdash$				1 1
			"	10,600	0	0				e:
		Land, Kilns, etc.								
		Total Land, Kilns etc.			T	П		-		
		Storage.	ľ			П				(7)
	22	Total Storage								
		Other Sub-heads								
		Total other Sub-heads			_					
		GRAND TOTAL						100		

Divisional Accountant.

<sup>\*</sup>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.]

Part I .- Classified Account of Receipt, Issues and Balances.

tem Vo.	Sub-head	Bala	nce		Rece	ipı	5.	To	tal.		Iss	iucs.		Bala	anc	с.	Sanctione Reserve.	0
3 4	Manu- fectures, Landkilns, etc. Storage. Other Sub Heads. Total	Rs.	3.	p.	Rs.	а.	p.	Rs.	a	p.	Ra.	a.	p.	Rs.	a.	p.		

†Certified that entries in lines 1, 2, 3 and 5 of this account agree with the corresponding ntries in the Suspense Register (Stock).

Divisional Accountant.

Part II,-Detaild Account of Issues.

Docket No.	Amor	int.	Schedule Docket No.	Amo	unt.	Sebedule Docket No.	Ame	oun	t.	Paniculars-	Reference to Schedule etc.	Athor	int.	
	Rs.	a. p		Rs.	a. p.	Total Issues to works, etc.	Re		p.	Line 1 (Part) I— Manufacture. Credits for Outsturn. Line 2.—Land, Killer, etc. T. E. No. Total Line 3 and 6.— Storage and Other Sub-heads. Insues to works, etc. ,, to + Contingence. Cath Gredits to Sack. Sale Account Line 4.—Total Issues	Previous column Consolidated Contingent Bill.	Rs.		

Divisional Accountant,

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 and the steps taken to adjust

If the closing balance of " Manufacture" includes any items which are not chargeable

<sup>\*</sup>For details see Schedule of Debits to Stock, form 72.

#### FORM 74 (P. W. A. 41.)

#### CLASSIFIED ABSRACT OF EXPENDITURE.

(Referred to in paragraph 519.)

Reference to Schdule I or F	Jocket	ile,	*Minor Heads and Primary Units of appropriat (separately for each Major Head or distinct part thereof.)	ion		char of nonti
W			9			3
Form 64 , 64			†XVII.—A.—Irrigation Works for which Cap Accounts are kept. I.—Productive Works—Deduct—Working penses. Extensions and Improvements Maintenance and Repairs  Rs. a	Ex-	Rs.	a.
Consolidate gent Bill.	d Con	tin-	Contingencies			
Porm 62	**		DeductPercentage recoveries			
			Net Establishment			
Porta 64	•	••	Tools and Plant			
			Net Tools and Plant			
			Total Final Heads			
Forc. 7: bd 7: 7: Workshop School in.	Suspe	 	Debits to—Stock  Purchases  Miscellaneous P. W. Advances  London Stores  Workshop Suspense			
			Total Debits			
Form 7: # 68 # 79 ** 7: Workshirt Schedule.	Suspe	inte	Credits to—Stock  Purchases  Miscellaneous P. W. Advances  London Stores  Workshop Suspense  Total Credits		2004	
			Net Debits to Suspense			
		1	Total Charges	-331		

#### Divisional Accountant

<sup>&</sup>quot;When a minor head of account is split up into two or more primary units, the figures feach of these should be entered in the inner column, and the total for the minor head the outer column. The minor head "Suspense" should be detailed as shown. "Refun of Revenue" will not appear in this Abstract, but, "Receipts and Recoveries on Capit Account" should be shown as deductions.

These are only specimen entriess.

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

	‡REMARES.	12	
	Balance.	=	
	during the year.	92	Pr.
-	during the month.	6	R.
†Asses-	ment for the month.	8	Sį d
Arrears	last month's schedule.	7	rg rg
-	molu- ients.	9	
By whom occupied.	nte. Rank and m Office.	50	
Rent ink).	×	4	Rt. a.
Standard Rent (in red ink).	Authority	63	
Particulars of	property (including class and name in case of Buildings).	2	
No.	Registered of Bulldi or Land.	-	

\*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 mitable remark being recorded in the column for Remarks which should be repeated month after month until the next assessment falls due.

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

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

ABSTRACT OF TOTAL REALISATIONS.

Recoveries how effected.	Distinguishing leucer.	Rents of Buildings.	Other rents.	Total.
Cash realised in the Division Recoveries by other dishursing officers adjusted in the Divisional accounts Recoveries at treasuries in the same circle of account adjusted in the Accountant General's Office	0< F			
Total				

Distribute and dennisations

FORM 76.

(P. W. A. 40.)

SCHEDULE OF CREDITS TO MISCELLANEOUS HEADS OF ACCOUNT.

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

Month-19

Head of Account.	Particulars.	Authority.	Amount.	*REMARKS.
	m	44	n	9
			Rs. a. p.	
		Torat		

\*In the Schedule of Credits, items representing eash 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 GREDITS TO REMITTANCES.

reference to the advice thereof sent BROUGHT TO ACCOUNT WHICH HAVE BEEN RESPONDING ITEMS PARTICULARS OF PROVISIONALLY. Amount. ğ 20 R. B account. Amount brought Rs. - 42. 0 Advice of and 6 Transfer (if any). [Referred to in paragraphs 513 and 514.] 8 date OTHER ITEMS authority or of Transfer Ö acceptance and (if any). AUTHORITY. date or exchange Month and item No. of settlement RESPONDING ITEMS IN-TIMATED BY ACCOUNTaccount. ANT GENERAL FOR V ADJUSTMENT. ntimation. No. and date of Month 5 Whether an Original (O) or a Responding (R) item. Public Works Remittances. II.—Public Works Cheques I.--Kemittances into Tre-III.-Other Remittances (a) Items adjustable by (†To be detailed). (†To be detailed). Transfers between P. \* Particulars. (Total only) Officers. Civil Officers. Brurke.

> name of Department an Government if necessary). Name of Division or office (with

REMARAKE.

separately.

77

Objection Nature of

quoting

done should not be entered severally, as the necessary details of works are given in the Schedule of works expenditure concerned. ¡Collumn 4 should be filled in only in respect of transactions falling under the group 'III.—Other Remittances." In the Schedule of credits, items reprenending 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 before Services". \*Entries in this Schedule should be grouped under the several headings as indicated in the form. †Transactions representing the cost of work

Items adjustable by

(b) Items adjust P. W. Officers.

Exchange Accounts-

(†To be detailed)

(To be detailed).

#### FORM 77-A

(P. W. A. 37.)

# SCHEDULE OF DEBITS TO "ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS"/"ADJUSTING ACCOUNT WITH RAILWAYS."

[Referred to in paragraphs 513 and 514.]

(Only Provincial/Railway transactions originating in the Division will appear in this schedule.)

Item No.	*Name of Government/Railway.	Particulars of Debit/Gredit.	Reference to authority or No. and date of Advices and Acceptances of Transfer	Amount,	Remarks.
1	2	- 3	4	5	6
				Ra. a. p	
					8
	A 2002	× = = = = = = = = = = = = = = = = = = =			
•		š			
S= 1		<u> </u>			
		5. (1)			

Divisional Accountant.

<sup>\*</sup> The entries should be grouped by each Government or Railway, as the case may be.

† 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 docker in which the corresponding debit appears.

FUKM /8.

SCHEDULE OF DEPOSITS. (P. W. A. 34.)

[Referred to in paragraph 402.]

Division-Month

Extract from Deposit Register, Form 67.

REMARIE.  (In respect of cach 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.	or		ions noted below, all the interest-bearing securities as per items of officer, and similar securities as per item
How adjusted.	6		similar se
Closing Balance (6—7).	8	. P	Officer, and
Debits during month.	7	Rs. a. p.	Divisional
Total (4+5).	9	P. a. p.	rities as per orly of the
Credits during month.	S	Rr. a. p.	-bearing secu
Opening Balance.	4	Rs. a. p.	all the interest
Particulars of items (to be grouped by classes of deposits), with name of work in the case of contractors.	6		Certified that, with the exceptions noted below, all the interest-bearing securities as per items.
Month from which transaction dates.	а		Certified that,
Item No. as per Regis- ter.	-		

the authorised custodians, have been received and lodged in a chest in the custody of 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 Jamuary 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

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 Securities.

explanation at foot.

#### FORM 79. (P.W.A. 35.) SCHEDULE OF DEPOSITS.

#### [Referred to in Note below paragraph 402.]

Classes of Deposits.	Opening balance,	Gredits during the month.	Total (2+3).	Debits during the month.	Closing balance (4—5).
11	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p
I.—Gash deposits of subordinates as security					
II.—Cash deposits of contractors as security					
IIIDeposits for work to be done					
4 17 1					
IV.—Sums due to contractors on closed accounts					
V.—Miscellaneous deposits					
	-				
TOTAL					

<sup>\*</sup>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.

RRMARIS. (In respect of each credit during the month, here enter reference to Schedule docket in which the corresponding debit	a cash receipt,		
How adjusted.		loi	
Closing Balance (7—8).		96	Rs. a. p.
Debits during the month.		88	Rs. a. p.
Total (5+6).		7,50	Rs. a. p.
Credits during the month.	1	6-5	Rs. a. p. Rs. a. p.
Opening balance.	1	53	R. a.
Particulars of items (to be grouped by classes of deposits) with name of work in the rase of contractors.		4	
Reference to month in which item was last affected.	46	5	
Month from which transaction dates.†	C4		
Item No. 21 per Regist		1	

.....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, Certified that, with the exceptions noted below, all the interest bearing securities as per items....

Exceptions (with reasons).

To be indicated thus, -"New" for items appearing for the first time, "12/48" for December 1948, "1949" for January, 1949, and so on. \*For June, September, December, and March all current items should be extraced from the register, including these not affected by the Divisional Accountant. month's transactions. In the case of other months, only items affected by the month's transactions need be detailed. were not affected by any transactious in the previous month or mouths of the quarter.

§Columns c to g should be totalled separately for each class of deposits in June, September, December and March. In other months ilColumn io.—"A" Repaid in cash, "B" Adjusted by trensfer entry, "C" Converted into an interest-bearing security and entered in Register of Securities. The letters A, B, C, etc. thould be entered in the Column "How adjusted". If necessary, additional letters (D, E. etc.) should be entered in the column "How adjusted". If necessary, additional letters (D, E.

#### FORM 80.

#### (P. W. A. 42.)

#### MONTHLY ACCOUNT.

[Referred to in paragraphs 520 and 521.]

Month-\_\_\_\_\_\_19

No.	Name of Major Heads, Heads of Account, etc.	Schedule.	Rece	ipts.	Disburse	ments
	REVENUE.		Rs.	1-1-	D.	-
1	XVII.—A.—Irrigation Works—	1	ALJ,	a. p.	Rs.	a. µ
	Productive Works-Gross Receipts-Direct Receipts.	Form 46		1-1-1		
2	Unproductive Works			111		
	B. Pavigation, Embankment and Designer	**				1 1
n	VYORSI —	17		111		
3	Productive Works-Gross Receipts-Direct			1 1 1		$\perp$
4	Unproductive Weeks	n				1 1
56	1 -5 + Mil A Iffigation Warks	0				
0	D. Navigation, Embankment and Desinage			1 1 1		11
7	XXXIX.—Civil Works.	. 24				1 1
*	EVDENDITION					
	AVII AIrrigation Works-	1				1
8	Productive Works - Washing Fungases	Form 74				1
D	Diproductive Works Working Puneses	ti *		111		
	B.—Navigation, Embankment and Drainage					11
0	Penducine Wests Wests W					
11	I DECOMMEND Wester 140-11- 12	***				11
	The state of the s	**	3.5			
2	Works for which no Capital Accounts are	1				11
3	Miscellaneous Expenditure	" 1				1.1
1	BNavigation, Embankment and Drainage	1 "	1			
3	110(2)	"		1 1		1.1
4	Works for which no Capital Accounts are			11		1.1
3	Minester to the test					11
	Miscellancous Expenditure	*1	- 1	11		11
6	Productive Weeks		- 1			
7	Chinodichite Ivores	20	1	0 50		1.1
	DNavigation, Embantment and Decimans	"				11
8	Part 1.1					
9	Unnecditation Winds					1
a	50 Civil Works	10				1 1
.	00, A Irrigation · Works		- 1	1 1		
2	Productive Works			1 1		1
٦ [	Unproductive Works	21	1	9 1		155
	B. Navigation, Embankment and Drainage Works		- 1			
1	Productive Works			1 1		
4	Unproductive Works	"				
1	Viscolland of Control	Commence	1	1 1		
	P Deposits and Advances-	Form 76	1			
3	Civil Deposits - Public Works Deposits	, 78 11 79				
7	Advances Renning bless Carl Advances Published	30 37.63				1
	i.—Remittances— (Takavi Works)	,, 66				
3		BRIOLE AV				
1	Adjusting Account between Cenetral and Pro-	Form 77-A				
9	Adjusting Account with Rullians		f		(0)	
9	Remittades	Form 77	1		1	
	*Cash Balance dinguished Rs.	115.05			- 19	
1	increased					
1	Opening Ralance	91.7		11		
-	The state of the s	Previous				
		month's			10	
	+Clusing Balance	account,				1
	173603tof Harance	200				

"If the Closing Cash Balance is less than the opening balance the difference will appear in the Reccipts column, but if the balance has increased during the month, the difference will fall in the Disbursements column.

The total of the columns for Receipts and Disbursements must agree and if there is any difference due to cash being in transit between two disbursing officers its amount should be included in the closing balance and the certificat of cash balance should be amplified to as to state the amount and the steps taken to adjust it.

261

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

	7 10		1100			775		R	a.	T)
Balance from last account	it .		***		***					Ŀ
Receipts during month										
Puid into treastiries :				T	otal					
					Rs.	a.	ր.			
Freasury, vide Re	ceipt attac	hed to	Form 5	1			-			
Ditto	ditto		oc.				i	- 7		
Ditto	ditto			[		1				
salance remaining to be p	aid as expla	ained	below		***					

#### † Certificate of Cash Balance.

Gertified (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 each accounts of the second preceding month have since been cleared.

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

visional Accountant.

†See foot-note overleaf prefixed by a†

Divisional Officer.

#### NOTES.

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

I. 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 eredits (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 1—Accounts affected by the months' transactions.
(Same as Form 43.)

Part11-Accounts not affected by the month's transactions.

	Months in	BALANGE C	DUTSTANDING.		
Names of Contractors.	which the account last appeared in Part I.	Debit (i.e., due from Contractor).	Credit (i.e., due to Contractor).	*Hemarks.	
2	3	4	5	6	
	: 4	Rs. 1. p.	Rs. a. p.		
	1 1				

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 youther relating to it should be quoted in the mn for "Remaks" 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-

Form No	Name of Document.	No. of documents.	Rem
	Monthly Account		1
	Extracts from Registers of Revenue Realised		
	Extracts from Registers of Refunds of Revenue (with-	1	
-	original olders of court reparding remission of final	2.0	
75	Desired of Actilis of Dillidings and Lands (with state	1	
	Inches ul Regis Recoverante in coch an his dedication	1	
74	from Pay Bills, Form 48)		
74 64	Classified Abstract of Expenditure		
T. R. 32.	Schedule of works Expenditure		
24. 32.	Consolidated Contingent Bill (with necessary vouchers attached)		
. 61	Schedule Dockets (wish	i c	
	Schedule Dockets (with necessary vouchers, Transfer		
	Entry Orders, Survey Reports, and Sale Accounts		
62	Schedule Docker of Berganters Barre		
73	Schedule Docket of Percentage Recoveries		
72	Stock Account (with—Sale Accounts, Form 19) Schedule of Debits to-Stock		
68	Schedule of Purches	1	
69	ornando o raredes	1	
70	Schedule of Miscellaneous P. W. Advances		
71	Schedule of London Stores		
ocal Form	Schedule of Workshop Suspense	1	
46	Extract from Registers of Descious to	1	
7	Extract from Registers of Receipts and Recoveries on Capital Account	1	
76	Schedule of Credits to Miscellaneous Heads of Account	9 1	
76	Schedule of Debits Miscellaneous Heads of Account		
77-A	Schedule of Gredits to Adjusting Account between	1	
250.60	Central and Provincial Governments		
77-A	Schedule of Debits to Adjusting Account between Central	1	
	and Provincial Governments		
77-A	Schedule of Credits to Adjusting Account with Railways	- 6	
77-A	Schedule of Debits to Adjusting Account with Railways		
77	Schedule of Gredits to Remittances		
51	Schedule of Settlment with Treasures (with-Treasury		
	Officers' Certificate of Issues and—Consolidated Treasury		
	receipts rorm and		
77	Schedule of Debits to Remittances		
78	Senerale of Denosits		
79	2.27		
79 65	Schedule of Deposit Works (with-Reports of progress of	1	
	LikeContinuer		
66	Schedule of Takavi Works (with-accepted certificates of		
	CAMICCIOIS)		
82	Extract from Contractors' Ledger		
13	Extract from Account of Receipts of Tools and Diant		
14	Extract from Account of Issue of Tools and Palas Guish		
270	Survey Reports of Stores, Form 18 Sale Accounts		
- 1	Politi Id and—acknowledniments)		
		1	

\*Strike out the Form numbers of any documents not forwaded, 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 Miscellancous 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.

L	Divisional	Officer.
		100

#### FORM 84.

(P. W. A. 45.)

## DIVISIONAL OFFICER'S REPORT[OF SCRUTINY OF ACCOUNTS.

[Referred to in paragraph 527.]

Wionth——			
- F.1 C	NO West 194	PRINT BYEN	

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.
- g. 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.	

THE ACCOUNTANT-GENERAL,

REGISTER OF INTEREST-BEARING SECURITIES.

[Referred to in paragraph 403.]

	器	REMARKS.					
THE WAY	27	Dated saletale of the Divisional Accountant and of the Divisional Offices verifying columns 19-86.					
Water .	36	acknowledgmet of th	e depositor.				
	25	Date. Date. O disposal, quoting reference to					
17	ž	Number.	TREASON EX OR LOCOCOMMUNICAL STATES WITH WHICH WEIGHT.				
	23	Date.					
	22	Mumber.	LETTER RECALL ING THE THE POUT OF THE OFFICE				
	1 64	Date.	DANA .				
	30	Number.	Ogders MANCTIONING THE RETURN OR RE-TRANS FRE OF THE				
	19	Vame of Office.	OR REC				
	81	Dated inîtailgoltheD theDivisional Officer	visional Accountary	1-81			
	17	Date.		.1			
10.00	91	Mumber.	ACENOW- LEGMENT OF TREASU- RY OR ACCOUNT				
	15	Name of Officer.	NT X				
	14	Date,			WARE BREAS BREAS PRICE WITH		
	13	Митрет.	N S B L R O				
	12	Datedinitials of the Divisional Accountant and of the Divisional Officer verifying column 1-1.					
	=	Date of receipting					
	10	*.nnuomA	HITTES THICE C PASS EPOSIT F RE-	VED.			
	6	Number of Account receipt.	OTHER SECURITIES I.E., POST OFFICE SAVINGS BANK PASS BOOKS OR DEPOSIT RECEIPTS OF RECOGNISED MANKS.	RECEI			
	600	Name of Post Office or Bank.	OTHE Le., SAVIN BOOKS RECT COCN	TIES			
	7	Amounts, i.e., Market value (or surrender value in the case of Cash Certificates)	- 10	PARTICULARS OF SECURITIES RECEIVED.			
Certifica High year	9	Loan or Date of issue in the case of Certificates).	Sact Munii Port Post Centi	RS OF			
r viti. pl wys kosilje es mestoscrib	5	Percent, (or issue price in the case of Certificates).	GOVERNMENT INCLUDING DEBENTURES, BONDS AND I				
	+	Number		PART			
of of them must	63	agree- ment or hond.)	For what purpose or work (quot-				
	cı	depositor.	- THE ALL				

\*If the Post Office Savings Bank Paus Book partains to a security deposit recovered in instalments, no entry should be made in this column until he 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 if and brought on the register before being refunded. In all cases only the original deposit should be entered here and not the interest.

#### FORM 86.

#### ACCOUNT OF INTEREST - BEARING SECURITIES

[Referred to in paragraphs 503 and 528.]

*Item No. as Register of Scenribes.	Name of Depositor with name of work in the case of (contractors)	Balance as per last acquint	Fresh deposits of the year.	Total.	Deduct securities returned or re-transferred to the depositors.	Balance at the close of the year.	Reference to acknowledge- ments for amounts in Column 6, which should be attached.	Rem
1	2	3	4	5	6	7	8	1
		Rs.	ks.	Rs.	Rs.	Rs.		
								A SECTION ASSESSMENT

Divisional Accous

Certified that, with the exceptions noted below, all the securities s in column 7 of this Account, or their acknowledgements by the authorustodians are in my possession.

Exceptions (with reasons).

Divisional O.

<sup>\*</sup>Items should be grouped separately for each of the classes of securities enumera paragraph 390.

#### 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—
he account of the head "Manufacture" for March 19, consisted,
the exception noted below, only of the unadjusted charges upon operain progress, (2) that all outturn from the operations has been duly
ight to account, and (3) that the closing balance does not relate to any
ations the accounts of which, under the rule in paragraph 333, should
been closed and adjusted during the previous twleve 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 ists of the items enumerated below, (2) that all charges recoverable to the heads of account under rule or order (vide paragraph 335) have duly credited to this head during the year, and (3) that the balance espect of each item represents, in my opinion, a fair residue which the ations of the coming seasons may be reasonably expected to bear at prescribed rates of recovery:—

	years in capital c cleared.	the capi- were first	CHARG	EABLE F YEAR	TO END	ACCO	L CREDI LUNT OF RIES TO F YEAR.	RE-	ding at			
Part <i>i</i> cular.	d do b		Total No. of which the account is to b Year in which tal tal charges wincurred.		which the account is to be Year in which tal charges vincurred.  To end of previous year.		During year. Total.		Te end of previous year. During year.		Balance outstanding and of the year.	REMARKS.
			†Rs.	†Rs.	†Rs.	†Rs.	†Rs.	†Rs.	†Rs.			

†In nearest supees only.

G.—Storage.—Certified (1) that there is a closing balance of Rs.——in the accounts of the head 'Storage' for March 19, which it was no 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 where have been maintained in accordance with the prescribed procedure, and (2) that, with the exceptions noted below, none of the materials stocked are in excess of the probable requirements of the works of the division for the subsequent \*twelve months:—

Item No.	Particulars.	Value.	REMARKS.
1 2	Unserviceable Stock (No details required.)  Serviceable S ock in excess of the require-	†Rs.	(State the steps taken to obtain the necessary sanction to write off the loss.)
3	ments of the next* Twelve months, but which in my opinion it is necessary to keep in reserve.  No details required.)  Surplus Stock, l. e., serviceable materials which are available for sale or transfer.		State the steps taken to dispose of the moterials or to obtain the neces
	(No details required.)  Total		or to obtain the necessary orders for their disposal.

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

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 undermentioned 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 Purchases - Credit balance of Rupeesfor March 19, have been re-Miscellaneous P. W. Advances-Debit balance of viewed in detail, (2) that no Rupeesitems are included therein which under rule do not pertain to London Stores Credit balance of Rupees the account concerned, (3) that, with the exceptions noted below, Deposits-Credit balonce of Rupeesnone 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.

Form 91-concld.

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 differ- ence between the paper balance and the actual balance, as at the time of the last verification	Amount of that por- tion of the differ- ence referred to in column 4 which has been adjust- ed.	Date of last veri- fication.	Remarks briefly explaining delays in adjustments, and steps taken to adjust the outstanding balance.
ı	2	†3	14	‡5	6	7
		Rs.	Rs.	Rs.		
			×		5	

†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.

G.—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 Subdivisional 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 likily to be irrecoverable:—

		D	ETAIL OF	BALANC	ES.		
		(	CONTRACTOR				
Scrial No.	Full Name of work.	Advance payments (Debits.)	Secured advances (Debits.)	Other transac- tions Debits.	Labourers.	Remarks.	
		(Detrius.)	(Denis.)	Credits.			
1	a	3	4	5	6	7	
		†Rs.	†Rs.	†Rs			
			uar j				
						200	
n 2							
	Total						

†In nearest rupees only.

Form gr-contd.

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.	Divisional Officer.
Dale-	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
			,		

T brown	5
4	5
CAN	
ment	y
MEACHBEIGHT	Š
Ene eriverien	
110	2
Ens	5
-	
DABT	2
0	4

	Renarks.		
	×		
<b>-</b>	actors.	Date.	
By whom certificated as cornect to form the basis of Particulars of works.	Payment to Contractors.	Name and Designation.	1
	mates.	Date.	
	Annual Repair Estimates.	Pages, Name and Designation.	
	<b>3</b>	Pages.	
CHANGE BOOK STATE AND HE AND COMPANY OF THE COMPANY	Part Rulars of work	Name of building.	
	Sub division.	3 N	man and the second of the seco
	Serial No. Alphabetical.		The state of the s

LIST OF MONTHLY SUB-DIVISIONAL ACCOUNTS.

(Referred to in paragraph 489.)

Month 19. Sub-division

.Form	Name* of document.			No. of document.	Re
9 /	Abstract of stock Receipts, with	**	=		
8	Extracts from Register of stock Receipts	**			
10	Abstract of stock Issue, with ,	**	••		100
8	Extract from Register of stock Issues		••		
7	Receipted Invoices and other vouchers	••	1.		ì
18	Survey Reports	••		A HAVE	1
19	Sale Accounts				
13	Account of Receipts of Tools and Plant	• •			
14	Account of Issues of Tools and Plant, with	••		8   8	
7	Receipted invoices and other acknowledge	ents			
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	**			
95	Detailed statement of materials	••			
36	Outturn statement of manufacture				
53	Transfer Entry Orders	••		1. 4	1
94	Detailed list of works Abstracts B, with				
34	Works Abstracts B For Minor Works				
53	Transfer Entry Orders	••	·	1	
94	Detailed list of "Petty Works Requisition an	d Acco	unt,"	2 1	l
32	Petty Works Requisitions and Accounts	••	.,		
53	Transfer Entry Orders	( <b>*</b> •	**		1
19	Other Sale Accounts	••	**		
59	Other Transfer Entry Orders		**		1

<sup>\*</sup>Strike out the Form No. of any document not forwarded submission being unnel frany 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.

### FORM 94.

A.-FOR MAJOR WORKS.

DETAILED LIST OF

WORKS ABSTRACTS

B.-FOR MINOR WORKS

PRTTY WORKS REQUISITIONS AND ACCOUNTS.

[Referred to in paragraph 489.]

19 . Month Sub-division ision ACCOMPANIED BY Detailed Outturn. Transfer Full name of work as given in the estimate. ai statement of statement of materials. (Form 53). (Form 35). (Form 36).

FOR M 95.

REGISTER OF MISCELLANBOUS RECOVERIES.

[Referred to in paragraph 502.]

Dated initials of Divisional Accountant. g, Progressive total of recoveries. Rs. NOTE OF RECOVERIES MADE AGAINST a. Amount. EACH ORDER. R. Month. Division. initiats of No. of Divisional No. of Accountant, voucher or account. . Dated . Due date or dates of recovery. B. Amount recover\* able. SUBSTANCE OF ORDER. 0 Rs. From due. Nature and particulars of ecovery and of the account concerned. For the period No. and date of authority ordering recovery. No.

### FORM 96.

# MEMO OF REVIEW OF REGISTERS, ETC.

[Referred to in paragraph 542.]

Division\_ DATE INITIALLS OF RYMARKS. Month of account. Divisional Officer. Divisional Accountant. April 19 May June July August September ' October November .. December January February March Supply Accounts

FORM 97.

# REGISTER OF DESTRUCTION OF RECORDS.

(Referred to in paragraph 550, Central P. W. A. Code and paragraph 18

Central P. W. D. Code.)

Division

X LOC	REMARAS.	
LUS PORC	Dated signature of the officers witnessing destruction	
	Date of destruction.	
SANCTION TO DESTRUCTION.	Dated initials of the Divisional Officer.	
SANGTION TO	Reference to rule or correspondence.	ovimelo - 1selbal
DESCRIPTION OF RECORDS TO BE DESTROYED	Period to which the records relate,	- Helman
OF RECORDS TO	Volume or size.	enum enum
DESCRIPTION	Nature of document.	
-	Tron No.	

### 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.)

No.

dated

Forwarded to

Accountant-General.

Divisional Officer, Division.

# Note of Posting of Corrections.

Serial number of correction.	Form affected.	Date of posting.	Serial number of correction.	Form affected.	Date of posting.	Serial number of correction.	Form afferted.	Date of posting.
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	-			3 (g) 8 8 (8		4		4
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- 1								
						905 13114		

FORM 81. (P. W. A. 23.)

ABSTRACT BOOK

eferred to in paragraph [10.] Receipts. REFUNDS TO BE DEDUCTED FROM CHARGES SIDE. S. REMITTANCES. Adjusting Account between Opening Adjusting Account P. W. Remittances. Transfer Cash Central and Provincial Total. within from cash Transfers with Railways. Governments. Teasury. Balance. Division. between Exchange P. W. Accounts. Other Railway. Governofficers. P.W. Remitnent of cheques. tances. Rs. a. p. 's. a. p. Rs. a. p. Rs. a. p. Rs. a. p. Total of last three Rs. a. columns Total Entries Transfer Total. Total. No entries. Total. Total Transfers within Division—Stock. 77-A. Transferred to Charges side. 77-A. 77

120

Receipts.				*					1						Month	_
	-		-				-	•	Suspense	Accounts.	i.					
	Sub-divisional, etc.					XXXIX— Civil Works.	Purchase.	Stock.	Miscella- neous. P. W. Advances.	London stores.	Establish- ment— "Deduct percent- age re- coveries."	Tools and Plant Deduct recover- ries."	Miscella- neous Heads of Account.	Public Works Deposits.	n	
2000							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.	F
Divisional Officer				ash 		•••							Man to a second To		•	
•					Total	•••										+
'A'sub-division	•••	•••	•••	•••	•••	•••	1						<u></u>			
					Total											_
'B'sub-division		•••				•••			15	*			¥			
					Total											
'C'sub-division	•••	•••		•••	•••	•										
40					Total	•••										
		Transfei	r Entrie	S												
					Total	•										
'A'sub-division		Sto	ck.	•••							_					
					Total	•••										
'B'sub-division	•••	•••	•••	•••	••	•••										
					T'	•••										
'C'sub-division	•••	•••	•••	•••	9	•••								•		
					'i' tal	•••										
	Total Ca															
Deduct—Refunds	of Revent	ue transfe	rred fro	m Cha	nges side		-		-	-						
					Net					67						
Reference to Sche	dule, Reg	ister, etc.	Form	No.	**	•••	46	67 (Pur- chases.)	6 and 7	67 (Miscel, P. W. Advances.)	71.1	74	74	76	67	_

Charges 50-CIVIL WORKS. dji ti g . ccount between Co Micellane-Establish-Suspenses. Accounts Public Works Sub-division, etc. Original ous Heads Original ment con-Deposits. Tools and Worksof Account. Works-Miscellane-Repair. tingencies, Go eri nent i Plant. Communi-P. W. Ad-Buildings. grants-in-London Purchases. Stock. cations. aid. stores. vances. Rs. a. p. 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 G 'sub-division Total Total Cash, Transfer Entries and Stock. Deduct-Refunds. transferred from Receipts side. No entries. Net Reference to Schedule Register etc. Form 67 and 77-1 No. 67 (Purchases.) T. R. 32 67 63 or 74 76 63 71 (70

							-				Charges
		S. REMITTANO		v			REFUNDS OF REVENUE	Name of the last			
ral	Adjusting Rai	Account with lways.	P. W. Remittances.		Transfers between.	Exchange	TO BE TRANSFERRED TO RECEIPTS SIDE.	Transfers within Division.	Cish from Treasury.	Closing Cash Balance.	Total.
	Railway.		Remittances into · Teasuries.	Other Remittances.	P. W. officers.	Accounts.	XXXIX.— Civil Works,	27773.577			
а. р.	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
_	-										
						-7/4-24					
$\dashv$					7.						Total of la
-					*	The second second second second		R <sub>s</sub> .	a.	p. tl	ree colum
						*4				Total Transfe	r entries.
7									Total	1 1	
$\downarrow$							No entries.	-	Total		
7											
1									Total	365	
+									Total To	ansfers within	Division-
			77-A 77		No entries.	No ent	ries.				
77-A						Transferre Receipt si		H.		i	

Receipts:						-						
		- 60 1 (m)		I Prisown	1/40   10	Suspense	Accounts.					
	Sub-divisional, etc.			XXXIX— Civil Works.	Purchase.	Stock.	Miscella- neous. P. W. Advances.	Landon stores.	Establish- ment— "Deduct percent- age re- coveries."	and Plant Deduct recover-ries."	Miscella- neous Heads of Account.	Public Works Deposits.
		<del></del>		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.
	Cash								-			×
Divisional Officer	r '		•••			200				-		-
		Total				24 5 JA						
'A'sub-division			•••							and gray to the		
		Total			200000000000000000000000000000000000000							-
'B'sub-division												
		Total		11 100			T			1		
'C'sub-division						Mary -			1		-	
C sub-urvision		Total			-		(		-	-		
		Total	•••			-						
	Transfer Entries			. J	- Jan	made in					4 - 1	
		Total	•		13							
'A'sub-division	Stock									\$10 mark \$1 mark \$1 mark \$1		
¥		Total						-				
'B'sub-division		**										
		T'	•••									
'C'sub-division											ľ	
		'i' ital		-			<b> </b>					
	Total Cash, Transfer Entries an	nd Stock	····									
Deduct-Refund	ls of Revenue transferred frem Ch	arges side				-	ļ					
		Net					67					
Reference to Sch	nedule, Register, etc. Form No.		•••	46	67 (Pur- chases.)	6 and 7	67 (Miscel. P. W. Advances.)		7-1	74	76	67

### OUTTURN.

		21						al)	Tot	al.	Balance a debit or	Dated initials of Divisional Officer again transactions of the month		
Quan- tity.	Amount,		Quan- tity.	Amount.		Quan- tity.	Amo	unt.	Amo	unt.	Balance a debit or credit of manufac tures.	transactions of the month		
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### FORM 42

### (P.W.A. 16).

### REGISTER OF MANUFACTURE.

[Referred to in paragraph 332.]

Name of Manufa																	
A	uthority			•						App	ropriation	for the ye	Folio No.———				
						. ,		OPERA									
Months, etc.					,				1								
	Quantity	Amount.	Quantity	Amount.	Quantity	Amount.	Quantity	Amount.		Quantity	Amount.	Quantity	Amount.	Quantity	Amount.	Total Cost.	
E-timate No. 40 of 1948-1949													The second secon				
Brought forward from previous year.  April 1948  Total Rate  May  Total Rate  June  Total Rate  July  Total Rate  August.  Total Rate  October  Total Rate  October  Total Rate  December  Total Rate  December  Total Rate  Total Rate  Supplementary Account Total Rate  Supplementary Account Total Rate																	

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

Name of Contractor—A			NET	TRANSACTION SUSPENS	E HEADS	ED	_	1	GR	LRANI	AGTIONS.	-					
Date	No.	Serial number if a Running Account Bill.	"Advance Payments" += Debits -= Credits.	"Secured Advances" += Debits -= Credsts.	"Other Transactions" +=Debits - = Credits.			*Name of Work or account (in red ink) and particulars of transaction.	Debi ts.			Credits.			Total value of Work or Supplies.		REMARKS.
1	2	3 4D* 5E* 6G* 7		8Н	•	-	9F*			IoA*		11					
			Rs.	Rs.	Rs.		p.		Rs.	n.	p.	Rs.	a.		Rs.	a.	
-3-49	45	VIII	3,850 4,100	22,166 —606	-918 -513	0	0	March 1949- Balance brought over Constructing Residential Quarters at Hazurpur—bill for—	25,098 8,107	9	0	5,126	9	0	18,559 M. R.	9	
								Constructing Menials Quarters at Milan—1st and final Bills for—	1,520	0	0	1.520	0	0	4-6-49		
9-3-49	51 {	<b></b> .			425	0	ò	Constructing Telegraph Office at Karachi. Constructin Clerks' Quarters at Karachi—			3	425	0	0			
0-3-49	25 Adj.				940	9	.0	Value of bricks supplied by pur- chaser from Kaloo Khan.	940 625	0	0	7		- [			
7-3-49	94 Stock.	•••			625	0	0	Value of cement supplied from Stock.	625	0	0	4,45%		_			
			7,950	21,560	-291	0	0	· Balance c. f Total	36,290	9		29,219	9	0			
			7,950	21,560	—1,858	0	0	Detail of Balance Constructing Residential Quarters at	30,290	9	0	36,290	9				M. ASAD ULLAH Division Office M. F
					940 625	0	0	Constructing Clerks' Quarters at Dhar—25 Adj. for 3—49.  Ditto Stock for 3—49									7-4
					025		0			_						-	
					700	0	0	LUMP-SUM CONTRACTS.  January 1949.  Constructing two sets of 'A' type bungalows—	-		0						
							0	bungalows— Value of cement supplied from stock February 1949. Constructing two sets of 'A' type	700	0							1
	- 1	I C.C.	11.700	4,000	—700 2,200	0	0	bugalows— Value of bricks supplied from	2,200	0	1						
		•••		•••	*,200,			stock.								1	
		II C.C.	30,100	2,000	-1,000	0	0	Constructing two sets of 'A' type bugalows.  April 1949.	31,100	0	0						
		III C. C. and final.	<b>-41,8</b> 00	-6,000	1,200	0	0	Constructing two sets of 'A' type bungalows.	21,000	0	0	70,000	0	. 0			
														-			
						-	-		70,000		0	70,000		0			

<sup>\*</sup>These letters indicate in respect of each Running Account bill the corre ponding 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.

# \*FORM 46. (P.W.A. 9.)

# REGISTER OF REVENUE REALISED [Referred to in paragraphs 190 to 193 and 513.]

†Major Head-()Name of system-Recoveries of expenditure. ‡ Naviga-Water Sales of Water Planta-Other Water Reference Owner Item Establishcanal tion. supply of Towns. power. Water tions. Particulars. Rents. Fine. Total. to voucher No. Rates. Rates. Miscellament Tools and Other produce. No. neous. plants recoverecoveries recoveries rics. 6 5 8 10 3 11 12 13 14 15 Amount brought forward from last month Transaction of the month Deduct Refunds. Rs. Total for the month Total up to date carried over to the following month

<sup>\*</sup>This form is also used for maintaining the detailed accounts of (1) Refunds of Revenue and (2) Receipts and Recoveries on Capital Account.

<sup>†</sup>When a major head is divided into parts, e.g., The head XVII, a separate Register of Revenue should be kept for each part. Receipts pertaining to (a) Military Engineer Services Works, (b) Royal Pakistan Air Force Works, (c) Posts and Telegraphs Works, and (d) Archaeological Works referred to in paragraph 515 should be posted in separate Registers for each.

<sup>†</sup>These columns are intended for the minor heads (and detailed heads if any) subordinate to the major head concerned. The examples given are those relating to the major head "XVIII".

()To be used only in respect to projects for which capital and revenue accounts are kept.