

# **PREAMBLE TO A.P. ACCOUNTS CODE**

The Andhra Pradesh Accounts Code comprises the Comptroller and Auditor-General's rules issued in the new Account Code (omitted certain portions which do not concern State transactions) together with "Local Rulings" relating to local variations in account procedure. The Comptroller and Auditor-General's Account Code is divided into four volumes, namely:—

Volume I —General Principles and Methods Accounts.

Volume II —Treasury Accounts

Volume III —Departmental Accounts, and

Volume IV —Accounts kept in Account Offices.

Volume IV of the Comptroller and Auditor-General's Account Code is not included in the Andhra Pradesh Accounts Code, as it contains only instructions regarding the maintenance of accounts in Account Offices. The Andhra Pradesh Accounts Code is therefore issued in three volumes, which correspond to the first three volumes of the Comptroller and Auditor-General's Accounts Code.

Volume I of the Code describes the functions of the Comptroller and Auditor-General of India in relation to Government accounts and the General outlines of the system of these accounts and also sets out the main directions issued by him with the approval of the President by virtue of the Provisions of Article 150 of the Constitution. The list of Major and Minor Heads of Account of Central and State receipts and disbursements, which forms an appendix to Volume I of the Comptroller and Auditor-General's Account Code, has been printed and issued by him separately for convenience of reference. Extracts from this list relating to State transactions have been printed as Appendix (1) to the Andhra Pradesh Budget Manual.

The Comptroller and Auditor-General has explained the general position in regard to accounting arrangements as follows—

"The instructions contained in this List and the directions contained in this volume should, unless the contrary intention has been expressed be considered as mandatory and binding on all concerned. Chapter 2 of this Volume while being descriptive of the accounting arrangements must be considered as prescribing a system of accounts the detailed directions concerning which are contained in the subsequent volumes of this Code. The Incidence Rules, which are included in this Volume (Appendix 3), based as they are on arrangements made between the different Governments by mutual agreement, do not fall strictly within the scope of the directions under Article 150 of the Constitution. It has been recognized, however, that one any arrangements of this nature has been accepted by the Governments concerned, it forms the basis of the proper accounting for the transactions to which it relates. It will not, therefore, be possible to make any modifications in such an arrangement without considering the consequential changes in the accounting arrangements. No Incidence Rule included in this Volume can thus be modified without the concurrence of the Comptroller and Auditor-General-cum-President".

Certain rules of the Comptroller and Auditor-General in Volume I vest power in the State Government to frame rules or to issue orders in regard to particular matter, e.g., Article 43 and the Note and Article 59. The rules and orders issued by the State Government on such subjects have been incorporated as "Local Rulings" under the relevant Articles. Similarly, certain rules of local interest which are not inconsistent with the basic principles laid down by the Comptroller and Auditor-General, have been included as "Local Ruling" in the relevant places for convenience of reference, e.g., the "Local Ruling" regarding classification in Chapter 3. The Rules of the Comptroller and Auditor-General have been printed in larger type than the "Local Ruling" in order to distinguish the two sets of rules from one another.

Volume II of the Code contains the directions of Comptroller and Auditor-General of India relating to the initial accounts kept by Treasuries and the forms in which Accounts are rendered by them to the Audit and Accounts Offices under his control. Similarly, Volume III contains the Comptroller and Auditor-General's directions regarding the initial and subsidiary accounts kept by Public Works and Forest Department Officers and the accounts submitted by these Officers to Audit and Account Offices.

The Comptroller and Auditor-General has explained the position in regard to these matters as follows:

“Article 150 of the Constitution confers on the Comptroller and Auditor-General-cum-President full powers to issue directions regarding the form in which the initial and subsidiary accounts in any department of the Central or a State Government should be kept and such power is obviously necessary in order to enable the Comptroller and Auditor-General to discharge his responsibility for keeping the accounts of the Central and State Governments under paragraph 11(1) of the Government of India (Audit and Accounts) Order, 1936 as adopted by the India (Provisional Constitution) Order, 1947 read the Article 147 of the Constitution. Explicit provision has, nevertheless been made in the Initial and Subsidiary Accounts Rules made under paragraph 11(3) of the former Order conferring on the Comptroller and Auditor-General the power to prescribe the form in which initial accounts as well as subsidiary accounts should be rendered to the Audit and Account Offices under his control. The power vested in the Comptroller and Auditor-General-cum-President in Article 150 of the Constitution has been utilized initially for issuing the directions contained in Volumes II and III of the Code but any amendments or modifications of detail to these directions which may be necessary because of any changes made in the general accounts or for other reasons will be authorized by the Comptroller and Auditor-General by virtue of the power conferred upon him by the initial and Subsidiary Accounts Rules”.

The directions and “Local Rulings” in the Andhra Pradesh Accounts Code supersede instructions relating to accounts procedure in the Andhra Pradesh Treasury Code, the Andhra Pradesh Financial Code, and the Andhra Pradesh Public Works Accounts Code and the Andhra Pradesh Forest Department Account Code.

Amendments to the Comptroller and Auditor-General's rules included in the Andhra Pradesh Account Code can be made only by the Comptroller and Auditor-General with the approval where necessary, of the President. The Andhra Pradesh Government have power to alter the “Local Rulings” relating to matters in respect of which the Comptroller and Auditor-General's rules vest power in the State Government to frame rules. Any Officer who notices an error or omission in this Code should report it to the head of his department; if the head of the department considers that there is a real error or omission requiring amendment, he should submit suitable proposals to the Government in the Administrative department. Such proposals should be submitted through the Accountant-General, who will forward them with his comments to the Government in the administrative department. Such proposals should be submitted through the Accountant-General, who will forward them with his comments to the Government in the Administrative department. The administrative department will consult the Finance and Planning (Finance Wing) Department before the Comptroller and Auditor-General is addressed for approval to an amendment to any of the rules and before any order is issued amending any “Local Ruling”.

The Comptroller and Auditor-General has issued certain corrections to Volumes I and II of Account Code consequent on the constitutional changes. These amendments and corrections have been embodied in the Local Rulings and the main Articles in Volumes I and II of this edition.

Volume I of the A.P. Accounts Code gives a general description of the Andhra Pradesh Accounts Code. The Directions in Volumes II have been divided into two parts.

Part I sets out the scope of the Directions and defines certain terms used in this Volume.

Part II lays down the methods and principles according to which treasuries should keep their accounts and render them to the Audit and Account Officers.

The several Chapters in Part II have been so arranged as to distinguish from one another, (i) Direction of the Comptroller and Auditor-General regarding classification, which are, generally speaking, mandatory; (ii) Directions regarding the form of the accounts to be kept, which the Government; may modify in matters of detail in consultation with the Accountant-General; and (iii) Directions regarding the form of the Accounts Returns, in which changes required in view of the local conditions may be authorized by the Accountant-General.

Certain portions of Chapter III & IV in Volume II of the Comptroller and Auditor-General's Account Code do not apply to this State because the sub-treasuries in this State render classified accounts to the district treasury and the district to the Accountant-General "Local Rulings" to accord with the special procedure in this State have been incorporated in the relevant places. Those Articles of the Comptroller and Auditor General's Account Code which are wholly inapplicable to this State for the above reason have been omitted in order to avoid confusion, and the omissions have been indicated by asterisks.

In order to distinguish Forms prescribed in Volume II from those included in Volume III, the Forms in Volume II have been described as T.A. (as abbreviation for Treasury Accounts) Forms.

Modifications have been made in some of the Forms prescribed by the Comptroller and Auditor-General on account of local variations in accounts procedure. The forms prescribed by the Comptroller and Auditor-General have been given Arabic numbers, while those prescribed by the Government have been given Roman numbers and added at the end (i.e., after all the Forms prescribed by the Comptroller and Auditor-General). The distinguishing letters and numbers given to the Forms included in this Code will also be adopted for the purpose of preparing indents for the Forms.

Volume III of the A.P. Accounts Code contains Departmental Accounts. The Comptroller and Auditor-General's directions relating to Central transactions and those which have no application to this State have been omitted in the Andhra Pradesh Account Code, and the omissions have been indicated by asterisks. "Local Ruling" based on the provisions of the Andhra Pradesh Public Works Account Code and the Andhra Pradesh

Forest Department Account Code have been added where necessary with reference to local variations in regard to accounts procedure.

The rules laid down in this Volume in regard to transactions of the Public Works Department will apply to the Electricity Department also except where otherwise stated.

The Forms prescribed in this Volume have been grouped into two series, namely P.W.A. (an abbreviation for Public Works Accounts) and F.A. (an abbreviation for Forest Accounts) so that it may be determined readily to which department the particular form relates. In addition to the forms prescribed by the Comptroller and Auditor-General, some forms in the Andhra Pradesh Public Works Accounts Code and the Andhra Pradesh Forest Department Account Code have been included in this Volume in order to provide for local variations in accounts procedure, and these latter forms should be deemed to be forms prescribed by the Government in consultation with the Accountant-General. Modifications have been made in some of the Forms prescribed by the Comptroller and Auditor-General on account of local variations in accounts procedure. The Forms prescribed by the Comptroller and Auditor-General have been given Arabic numbers, and the Forms prescribed by the Government have been given Roman numbers. The distinguishing numbers and letters given to the Forms in this volume should also be adopted for the preparation of indents for the Forms.

# **THE ANDHRA PRADESH ACCOUNTS CODE**

**Volume-I**

**(Third Edition)**

(Updated upto August, 2014)



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## PREFACE

The existing Andhra Pradesh Account Code Volume-I was last revised in 1976 and many changes have taken place in accounting procedures since then, i.e., during the last 38 years. It is time to revise the Code. While revising the Code in this Third Edition, the provisions of the following Rules and Regulations have been incorporated:-

- (i) Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971;
- (ii) Controller General of Accounts, Ministry of Finance letters dated 05-10-1986 and 23-03-1988 on Pension/Leave Salary allocation;
- (iii) Account Code for Accountants General; and
- (iv) Government Account Rules, 1990 issued by Government of India.

2. The Andhra Pradesh Accounts Code comprises the Comptroller and Auditor General's Rules issued in the new Account Code together with 'Local Rulings' relating to local variations in accounts procedure. The Comptroller and Auditor General's Account Code is divided into four volumes, viz., :-

- Volume – I – General Principles and Methods of Accounts,
- Volume – II – Treasury Accounts,
- Volume – III – Departmental Accounts, and
- Volume – IV – Accounts kept in Accounts Offices.

Volume IV of Comptroller and Auditor General's Account Code is not included in the Andhra Pradesh Account Code, as it contains only instructions regarding the maintenance of Accounts in Accounts Offices. The Andhra Pradesh Account Code is, therefore issued in three Volumes, which correspond to the first three of the Comptroller and Auditor General's Account Code.

3. Volume I of the Code describes the functions of the Comptroller and Auditor General of India in relation to Government accounts and the General Guidelines of the system of these accounts and also sets out the main directions issued by him with the approval of the President by virtue of the provisions of Article 150 of the Constitution. The list of Major and Minor Heads of Account of Central and State receipts and disbursements, which forms an Appendix to Volume I of the Comptroller and Auditor General's Account Code, has been printed and issued by him separately for convenience of reference. Extracts from this list relating to State transactions have been printed as Appendix (1) to Andhra Pradesh Budget Manual.

The Comptroller and Auditor General had explained the general position in regard to accounting arrangements as given below:-

"The instructions contained in this List and the directions contained in this Volume should, unless the contrary intention has been expressed, be considered as mandatory and binding on all concerned. Chapter 2 of this Volume while being descriptive of the accounting arrangements must be considered as prescribing a system of accounts the detailed directions concerning which are contained in the subsequent Volumes of this Code. The Incidence Rules which are included in this Volume (Appendix 3), based as they are on arrangements made

between the different Governments by mutual agreement, do not fall strictly within the scope of the directions under Article 150 of the Constitution. It has been recognized, however, that once arrangements of this has been accepted by the Governments concerned, it forms basis of the proper accounting for the transactions to which it relates. It will not, therefore, be possible to make any modifications in such an arrangement without considering the consequential changes in the accounting arrangements. No Incidence Rule included in this Volume can be modified without the concurrence of the Comptroller and Auditor General-cum-President.”

Certain rules of the Comptroller and Auditor General in Volume I vest power in the State Government to frame rules or to issue orders in regard to particular matter, e.g., Article 43 and the Note and Article 59. The rules and orders issued by the State Government on such subjects have been incorporated as “Local Rulings” under the relevant Articles. Similarly certain rules of local interest which are not inconsistent with the basic principles laid down by the Comptroller and Auditor General, have been included as “Local Ruling” in the relevant places for convenience of reference.

4. Volume II of the Code contains the directions of Comptroller and Auditor General relating to the initial accounts kept by Treasuries and the form in which Accounts are rendered by them to the Audit and Accounts Offices under his control. Similarly, Volume III contains the Comptroller and Auditor General’s directions regarding the initial and subsidiary accounts kept by Public Works and Forest Departmental Officers and the Accounts submitted by these Officers to Audit and Accounts Offices.

“Article 150 of the Constitution and Sections 10, 11 and 12 of the Comptroller and Auditor General’s (Duties Powers and Conditions of Service) Act, 1971 confers on the Comptroller and Auditor General-cum-President full powers to issue directions regarding the form in which the initial and subsidiary accounts in any department of the Central or State Government should be kept and such power is obviously necessary in order to enable the Comptroller and Auditor General to discharge his responsibility for keeping the accounts of the Central and State Governments.

5. The Directions and “Local Rulings” in the Andhra Pradesh Account Code supercede instructions relating to accounts procedure in the Andhra Pradesh Treasury Code, the Andhra Pradesh Financial Code, and the Andhra Pradesh Public Works Accounts Code and the Andhra Pradesh Forest Department Account Code.

6. Amendments to the Comptroller and Auditor General’s rules included in the Andhra Pradesh Account Code can be made only by the Comptroller and Auditor General with the approval wherever necessary, of the President. The Andhra Pradesh Government have the power to alter the “Local Rulings” relating to matters in respect of which the Comptroller and Auditor General’s rules vest power in the State Government to frame rules. Any Officer who notices an error or omission in this code should report it to the head of his department. If the Head of the Department considers that there is a real error or omission requiring amendment, he should submit suitable proposals to the Government in the Administrative Department. Such proposals should be submitted through the Accountant General, who will forward them with his comments to the Government in the administrative department. The administrative department needs to consult the Finance (TFR) Department before the Comptroller and Auditor General is addressed for approval to an amendment to any of the rules and before any order is issued amending any “Local Ruling”.

7. As there has been a great demand for the supply of copies of this edition from several offices, the Andhra Pradesh Account Code Volume-I brought up-to-date and got reprinted as third edition. While doing this, opportunity has been used to make the following changes in the rules, Local Rulings, issued by State Government:-

- (a) Certain consequential and formal amendments, that are necessitated in the changed circumstances, have been made;
- (b) All amendments issued by Andhra Pradesh Government from 1974 to 2014 have been incorporated.
- (c) The provisions of Articles which have become redundant have not been printed in this volume. However, if any reference is to be made to such provisions, the previous volume of Andhra Pradesh Account Code may be referred to.

8. This Compilation has been possible due to the meticulous efforts of Sri V.Mallikharjuna Sarma, Sr. Audit Officer (Retd.) (A.G's Office), Sri K.V.S.K.S. Papa Rao, Deputy Secretary to Government, Sri J. Venkateswara Reddy, Asst. Secretary to Government, and Sri A. Venkateswara Rao, Section Officer, TFR Section. It is hoped that this book will fully satisfy the needs of Officials dealing with Departmental accounts in their day to day work.



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## THE ANDHRA PRADESH ACCOUNT CODE

Subject Index	Page No.
VolumerI	
General Principles and Methods of Accounts	1-2
Definitions	1-2
Chapter I	
Functions of the Comptroller and Auditor-General in relation to Accounts	3-6
Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971	3-6
Special Provisions Relating to Railways, Posts, Telecommunications and Defence Dept.	6
Appropriation Accounts	7
Chapter 2	
General Outlines of the System of Accounts	8
Consolidated Funds, Contingency Funds and Public Accounts of India and of the States	8-9
Account of the Central and State Government with the Bank	9-11
Transactions of other Governments in State Treasuries	11-12
State transactions in Central Treasuries.	12
General Outlines of the System of Accounts.	12--15
Accounts between different Account Circles	15-17
Annual Finance Accounts of the Central and State Governments	17-18
General Principles and Methods of Accounts	18
Proforma Accounts	18-19
Journal and Ledger	19
Chapter 3	
General	20
Period of Accounts	20
Cash basis of Accounts	20
Currency in which Accounts are kept	20
Form of Accounts	20
Main Divisions of Accounts	20-21
Sectors and Sub-sectors of Account	22-24
Classification of Expenditure as 'Charged or as 'Voted'	24
Major, Minor and Detailed Heads	24
Classification of transactions in Accounts	24
General Limitations	24-25
General Principles of Classification	25
General Principles of Expenditure between "Capital and Revenue"	25-26
Important General orders Governing Classifications	27
Pay and Allowances (other than Traveling Allowances) of Government servants	27
Travelling Expenses	27
Expenditure on Public works	28
Contribution made by or to Government	28-29
Refunds of Revenue	29
Classification of Transactions under "Civil Advances"	29-30

Classification of Transactions under "Suspense"	30
Exchange in respect of Transactions in England and the Missions Abroad	30
Important special orders governing classification of certain individual Transitions Cost of acquisition of land	30
Sale proceeds of Government Land and Buildings.	31-32
Municipal Rates and Taxes	32-33
Cost of Survey of India and other Scientific Parties accompanying a military expedition	33
General Methods of Accounting	33
Accounting for transactions pertaining to more than one major heads of account.	33-34
Recorded of capital expenditure in accounts.	34
Accounting for transactions relating to Schedule areas.	35
Accounting for losses - Exhibition of recoveries in Government Accounts	35
Accounting for Recoveries of Over Payments.	35
Accounts of Government Commercial Departments or Undertakings	36
Working expenses of commercial departments	36
Transactions with other Government and Account Circles	36
Rectification of misclassification	36
Writes-off from Balanced heads to 'Government'	36-37
Accounts to work from balance to balance	37
Annexure – A	37-39
Annexure – B	39-41
Annexure – C	41
Account Code for Accountants General	41
Object of Transfer Entries	41
General Rules	41
Correction of Accounts	41-42
Outline of Procedure	42-44
Closing of the Combined Transfer Ledger and Abstract	44
Chapter – 4	
Directions regulating Inter Departmental Transfers	45
Introductory	45
Adjustments between Governments	45-46
Adjustments with Foreign Governments, outside bodies etc.	46
Inter-Departmental Adjustments	46-51
General.	51-53
Annexure	53
Chapter 5	
Directions regulating the Exhibition of Recoveries of Expenditure in Government Accounts Introductory	54
Recoveries from Private Persons or Bodies and Governments Outside India	54
Recoveries by one Government from another.	54-55
Classification of Recoveries made by one Department from another department of the same Government	55
Receipts and Recoveries on Capital Account.	55

Settlement of Doubts or Disputes.	56
Chapter 6	
Directions Regulating the Exhibition of Losses in Government Accounts	57
Introductory	57
Receipts	57
Buildings, Lands, Stores and Equipment.	57
Cash in Hand, whether in Treasuries or in Departmental Charge.	57
Irregular or Unusual Payments	58
Inevitable Losses.	58
Exhibition of Losses in Appropriation Accounts.	58
Appendix 3	
Principles and Rules regulating the Distribution of Certain Charges and Receipts between Governments	59
A– Introductory	60
B – Pay, Allowances, Pensions, etc.	60
I. Incidence of Pay and Allowances, other than Leave Salaries.	60-65
II-Incidence of Leave Salaries.	66-69
Section – III is deleted.	70
IV – Incidence of Pensions	70-71
V , VI and VII - Deleted	71
VII – A Incidence of Family Pensions in respect of Armed Forces Officers and of Civil Officers serving with the Armed Forces.	71-72
C – Other Charges.	72
VIII – Incidence of Expenditure Involved in Audit and keeping Accounts	72-73
IX – Incidence of Grants of Land Alienations	73
X. Incidence of the Cost of Police Functions on Railways including the Cost of protecting Railway Bridges.	74
XI. Incidence of the Cost of Police Functions on Railways including the Cost of protecting Railway Bridges.	74
XII – Incidence of the charges relating to the maintenance and demarcation of, and disputes over, boundaries.	75
XII – A. Miscellaneous local rulings on certain charges.	76-79
Other Charges	79-80
D-Receipts	80
XIII-Incidence of leave Salary and pension Contributions recovered in respect of Government Servants lent on Foreign service	80

## THE ANDHRA PRADESH ACCOUNT CODE

### Alphabetical Index

#### A

Account Circles- Transactions with other Governments and - Page-36  
Accountant General, Page-1  
Accounting for losses-Page-35  
Accounting for Recoveries of Overpayments-Page-35  
Accounting for transactions pertaining to more than one major heads of account-Page-33-34  
Accounting for transactions relating to Schedule Areas-Page-35  
Accounts between different Account Circles-Page-15-17  
Accounts of Government Commercial Departments or Undertakings-Page-36  
Adjustments between Governments-Page-45-46  
Adjustments with Foreign Governments, outside bodies etc.-Page-46  
Annual Finance Accounts-Page-17-18  
Appropriation Accounts, Page-7

#### B

'Bank', Page-1  
Buildings, Lands, Stores and Equipment-Page-57

#### C

CAG's (DPC) Act, 1971, Page-3  
Capital Expenditure in accounts-Page-34  
Cash basis of Accounts-Page-20  
Cash in Hand, whether in Treasuries or in Departmental Charge-Page-57  
Central and State Government Account with the Bank, Page-9  
Central Treasuries - State transactions in, Page-12  
Chief Accounting Authority, Page-1  
Civil Accounts Officer, Page-1  
Classification of Expenditure as 'Charged or as 'Voted'-Page-24  
Classification of recoveries made by one Department from another Department of the same Government- Page-55  
Classification of transactions in Accounts - General Limitations-Page-24-25  
Classification of Transactions under "Civil Advances"-Page-29-30  
Classification of Transactions under "Suspense"-Page-30  
Commercial Departments or Undertakings-Page-36  
Commercial Departments- Working expenses of - Page-36  
Comptroller and Auditor General, Page-1  
Consolidated Fund, Page-1  
Consolidated Funds, Contingency Funds and Public Accounts of India and of the States, Page-8-9  
Constitution', Page-2



Contingency Fund", Page-2  
Contribution made by or to Government-Page-28-29  
Controller General of Accounts, Page-1  
Cost of acquisition of land-Page-30  
Cost of Survey of India and other Scientific Parties accompanying a Military Expedition-Page-33  
Currency in which Accounts are kept-Page-20

D

Defence Department', Page-2  
Definitions, Page-1

E

Exchange in respect of Transactions in England and the Missions Abroad-Page-30  
Exhibition of Losses in Appropriation Accounts-Page-58  
Exhibition of recoveries in Government Accounts-Page-35  
Expenditure on Public Works-Page-28

F

Form of Accounts-Page-20-21  
Functions of the Comptroller and Auditor-General in relation to accounts-Page-3

G

'Government', Page-2  
General Methods of Accounting - Accounting for transactions pertaining to more than one major heads of account-Page-33-34  
General Outlines of the System of Accounts-Page-12-15  
General principles and methods of accounts, Page-1  
General Principles and Methods of Accounts-Page-18  
General Principles of Classification-Page-25  
General Principles of Expenditure between "Capital and Revenue"-Page-25-26

H

I

Important General orders governing Classification-Page-27  
Important Special Orders governing classification of certain Individual transitions Cost of acquisition of land-Page-30  
Incidence of Expenditure Involved in Audit and keeping Accounts-Page-70-73  
Incidence of Family Pensions in respect of Armed Forces Officers and of Civil Officers serving with the Armed Forces-Page-71-72  
Incidence of Grants of Land Alienations-Page-73  
Incidence of Leave Salaries-Page-66  
Incidence of leave Salary and pension Contributions recovered in respect of Government Servants lent on Foreign Service-Page-80  
Incidence of Pay and Allowances, other than Leave Salaries-Page 60-65  
Incidence of Pensions-Page-70-71  
Incidence of the charges relating to the maintenance and demarcation of, and disputes over, boundaries-Page-75

Incidence of the Cost of (1) Forest Surveys carried out by the Survey of India and (2) Forest Maps prepared by that Department-Page 74

Incidence of the Cost of Police Functions on Railways including the Cost of protecting Railway Bridges-Page-74

Inevitable Losses-Page-58

Inter-Departmental adjustments-Page 46

Irregular or Unusual Payments-Page-58

J

Journal and Ledger-Page-19

K

L

Land and Buildings-Page-31

Losses- Accounting for - Page-35

M

Main Divisions of Accounts-Page-20-21

Major, Minor and Detailed Heads-Page-24

Military Expedition-Page-33

Missions Abroad-Page-30

Municipal Rates and Taxes-Page-32-33

N

O

Other Governments in State Treasuries - Transactions of, Page-11-12

Overpayments- Recoveries of - Page-35

P

Pay and Allowances (other than Travelling Allowances) of Government servants-Page-27

Period of Accounts-Page-20

Proforma Accounts-Page-18-19

Public Account, Page-2

Public Accounts of India and of the States, Page-8

Q

R

Railways, Posts, Telecommunications and Defence Department - Special Provisions Relating to – Page-7

Receipts and Recoveries on Capital Account- Page-55

Receipts-Page 57

Recording of Capital Expenditure in accounts-Page-34

Recoveries by one Government from another-Page 54-55

Recoveries from Private Persons or Bodies and Governments Outside India-Page 54

Recoveries of Overpayments-Page-35

Refunds of Revenue-Page-29

Reserve Bank, Page-2

## S

Sale proceeds of Government Land and Buildings-Page-31

Schedule Areas-Page-35

Scientific Parties accompanying a Military Expedition-Page-33

Sectors and Sub-sectors of Account-Page-22

Settlement of Doubts or Disputes-Page-55

Special Provisions Relating to Railways, Posts, Telecommunications and Defence Department,  
Page-6

State Government Account with the Bank, Page-9

State transactions in Central Treasuries- Page 12

State transactions in Central Treasuries, Page-12

State, Page-2

System of Accounts- General Outlines of the - Page-112

## T

The Constitution, Page-2

Transactions of other Governments in State Treasuries, Page-11

Transactions with other Governments and Account Circles-Page-36

Travelling Expenses-Page-27

Treasury, Page-2

## U

Undertakings-Page-36

## V

'Voted' Expenditure-Page-24

## W

Working expenses of - Commercial Departments- Page-36

## X

## Y

## Z



# **THE ANDHRA PRADESH ACCOUNT CODE**

## **VOLUME 1**

### **GENERAL PRINCIPLES AND METHODS OF ACCOUNTS**

#### Definitions

In this volume, unless the context otherwise required, the following expressions have the meanings hereby respectively assigned to them-that is to say-

(a) 'Accountant General', means the Head of an Office of Accounts subordinate to the Comptroller and Auditor General of India.

(b) 'Bank' means any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934), any branch of a subsidiary bank as defined in Section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959) which is authorized to transact Government business as agent of the State Bank of India, or any branch of a bank as may be appointed by the Reserve Bank of India as its agent under the provisions of sub-section(1) of Section 45 of the Reserve Bank of India Act, 1934 (2 of 1934);

(c) "Chief Accounting Authority" means the Secretary of a Ministry or Department of the Government of India in which the Departmentalized System of Accounting has been introduced and in the case of a Union Territory with separated accounts, it's Chief Secretary/Chief Commissioner.

(d) "Civil Accounts Officer", means an Accounts Officer subordinate to the Comptroller and Auditor General, or a Principal Accounts Officer and or Pay and Accounts Officer functioning under the Scheme of Departmentalization of Central Government (Civil) Accounts or under separated accounts set up of Union Territories, Government or Administration as the context may imply. The expression 'Civil Accounts Office' should also be construed accordingly.

(e) 'Comptroller and Auditor General' means the Comptroller and Auditor General of India appointed under Article 148 of the Constitution of India.

(f) 'Controller General of Accounts' means the Controller General of Accounts in the Ministry of Finance (Department of Expenditure), who inter alia, is responsible for prescribing the form of accounts of the Union and States, and to frame, or revise, Rules and Manuals relating thereto on behalf of the President of India in terms of Article 150 of the Constitution of India, on the advice of the Comptroller and Auditor General of India.

(g) "Consolidated Fund" means the Consolidated Fund of India or of a State, referred to in clause(1) of Article 266 of the Constitution, or of a Union Territory Government, referred to in Section 47 of the Union Territories Act, 1963, or all the three, as the context may imply (Appendix 3).

(h) 'Contingency Fund', means the contingency Fund of India established in pursuance of clause (1) of Article 267 of the Constitution or the Contingency Fund of a State established in pursuance of clause (2) of Article 267 of the Constitution, or the Contingency Fund of a Union Territory Government established in pursuance of Section 48 of the Union Territories Act, 1963, or all the three, as the context may imply (Appendix-3).

(i) 'Defence Department' means that Department of the Central Government, whose expenditure is met from the Demands for Grants relating to Defence Services.

(j) 'Government' means the Central (Union) Government or State Government, or Union Territory Government, or all the three, as the context may imply.

(k) 'Public Account' means the Public Account of India or the Public Account of a State referred to in clause 2 of Article 266 of the Constitution or both as the context may imply (Appendix-3).

(l) 'Reserve Bank' means any office or branch of the Banking Department, of the Reserve Bank of India constituted under the Reserve Bank of India Act, 1934 (2 of 1934).

(m) 'State', except where it appears otherwise from the context, refers to a State included in the First schedule to the Constitution.

(n) 'The Constitution', means the Constitution of India.

(o) 'Treasury', includes a Sub-Treasury, Pay and Accounts Officer and Assistant Pay and Accounts Officer. It also includes Pay and Accounts Officer (Works and Accounts).

## CHAPTER 1

### FUNCTIONS OF THE COMPTROLLER AND AUDITOR-GENERAL IN RELATION TO ACCOUNTS

Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971

Article 1. The functions of the Comptroller and Auditor-General are derived mainly from the provisions of Articles 149 to 151 of the Constitution of India. Article 149 envisages an Act of Parliament to regulate the duties and powers of the Comptroller and Auditor-General. Parliament has enacted the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (herein after called the Act) which came into force from 15<sup>th</sup> December, 1971.

The Act prescribes inter alia duties and powers of the Comptroller and Auditor-General in relation to the Accounts of the Union, the States, Union Territories and other authorities and bodies.

Till the Act came into force, Comptroller and Auditor-General, under the transitional provisions in Article 149 of the Constitution, continued to perform the duties and exercise powers in relation to the accounts of the Union and of the States as provided in the Audit and Accounts Order, 1939 as adopted. The Act has superseded the provisions of the said Order.

The relevant provisions of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (duly incorporating the amendments made in 1976 and 1984) defining the duties and powers of the Comptroller and Auditor-General in relation to accounts are reproduced below. References there to the 'Act' should be construed as references to the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971:-

Section 10. (1) The Comptroller and Auditor-General shall be responsible:-

(a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control, by the treasuries, offices or departments responsible for the keeping of such accounts; and

(b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary;

Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling:-

- (i) the said accounts of the Union (either at once or gradually by the issue of several orders); or
- (ii) the accounts of any particular services or departments of the Union;

Provided further that the Governor of a State may with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order relieve him from the responsibility for compiling-

- (i) the said accounts of the State (either at once or gradually by the issue of several orders); or
- (ii) the accounts of any particular services or Departments of the State:

Provided also that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

(2) Where under any arrangement, a person other than the Comptroller and Auditor-General has, before the commencement of this Act, been responsible-

- (i) for compiling the accounts of any particular service or department of the Union or of State, or
- (ii) for keeping the accounts of any particular class or character, such arrangement shall notwithstanding anything contained in sub-section (1), continue to be in force unless after consultation with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (i), by an order of the President or the Governor of the State, as the case may be, and in the case referred to in clause (ii) by an order of the President.

Section 11. The Comptroller and Auditor-General shall, from the accounts compiled by him or by the Government or any other person responsible in that behalf prepare in each year accounts (including in the case of accounts compiled by him, Appropriation Accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union Territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union Territory having a Legislative Assembly, as the case may be, on or before such dates as he may, with the concurrence of the Government concerned, determine;

Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursement for the purpose of the Union or of a Union Territory having a Legislative Assembly:

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the State.

Section 12. The Comptroller and Auditor-General shall, in so far as the accounts, for the compilation or keeping of which he is responsible, enable him so to do, give to the Union Government, to the State Governments or to the Governments of Union Territories having Legislative Assemblies, as the case may be, such information as they may, from time to time, require, and render such assistance in the preparation of their annual financial statements as they may reasonably ask for.



Section 18. (1) The Comptroller and Auditor-General shall, in connection with the performance of his duties under this Act have authority:-

- (a) to inspect any office of accounts under the control of the Union or of a State, including Treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him;
- (b) to require that any accounts, books, papers, and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection.
- (c) To put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or Department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.

Section 21. Any power exercisable by the Comptroller and Auditor-General under the provisions of this Act, or any other law may be exercised by such officer of his Department as may be authorized by him in this behalf by general or special order:

Provided that except during the absence of the Comptroller and Auditor-General on leave or otherwise no officer shall be authorized to submit on behalf of the Comptroller and Auditor-General any report which the Comptroller and Auditor-General is required by the Constitution or the Government of Union Territories Act, 1963 (Act 20 of 1963) to submit to the President or the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly, as the case may be.

Section 22. (1) The Central Government may, after consulting with the Comptroller and Auditor-General, by notification in the Official Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

- (a) the manner in which initial and subsidiary accounts shall be kept by the treasuries, offices and departments rendering accounts to audit and accounts offices;
- (b) the manner in which the accounts of the Union or of a State or of any particular service or Department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept.
- (c) The manner in which the accounts of stores and stock shall be kept in any office or Department of the Union or of a State, as the case may be;
- (d) Any other matter which is required to be, or may be, prescribed by rules.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and it, before the expiry of the session immediately following the session or the successive sessions aforesaid both Houses agree in making any modification in the rules or both Houses agree that the rules should not be made, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Article 2. Deleted

Articles of the Constitution to be kept in view in devising the form of Accounts

Article 3. According to Article 150 of the Constitution, the form in which the accounts of the Union and of States shall be kept is to be prescribed by the President on the advice of Comptroller and Auditor General of India. This function is exercised by the Controller General of Accounts, Ministry of Finance (Department of Expenditure) on behalf of the President of India.

Subsidiary instructions that would be necessary for carrying into effect the provisions of these rules and in particular, instructions for opening new heads of accounts or modifications of the existing ones or instructions relating to the content and manner of maintenance of accounts will be issued by the Controller General of Accounts in the Ministry of Finance on the advice of the Comptroller and Auditor-General could be assumed to have been obtained.

#### Special Provisions Relating to Railways, Posts, Telecommunications and Defence Department

Article 4. For the sake of practical convenience, the forms of accounts including Appropriation Accounts relating to Railways, Posts, Telecommunications and Defence Department may be determined by the Departmental Accounting Authority within such a range and covering such aspects as may be prescribed by the Central Government in the Ministry of Finance (Department of Expenditure) Controller General of Accounts on the advice of the Controller and Auditor-General of India. The provisions of Article 150 of the Constitution will be deemed to have been satisfied if the forms so determined are not questioned by the Controller General of Accounts and the Comptroller and Auditor-General of India.

Note: With effect from 1982-83, the Ministry of Railways, Controller General of Defence Accounts and Director General, Posts have been delegated functions of the Central Government under Article 150 of the Constitution in so far as such functions relate to the opening of sub-heads and detail heads of accounts under various major and minor heads of accounts pertaining to the their Departments subject to the following conditions.

- (a) Powers as above shall be exercised in consultation with the accredited Audit Officer namely ADAI, Railways, Director of Audit, Defence Services or Director of Audit, Posts.
- (b) Orders so issued should be consistent with the instructions that are issued as envisaged in Article 3 above.

## Appropriation Accounts

Article 5. The form of Appropriation Accounts which the Comptroller Auditor-General is required to prepare under Section 11 of Comptroller & Auditor General's (DPC) Act, 1971, is not dealt with in this code. The instructions relating to the preparation of such Accounts by the Accountants General are included in the Manual of Standing Orders (Accounts and Entitlements) issued by the authority of the Comptroller and Auditor-General. The object of these Accounts is to relate expenditure brought into account during a financial year to the several items specified in the Schedules to the Appropriation Accounts passed under Articles 114-116 or Articles 204-206 of the Constitution. As no special process of Accounting is involved in the preparation of Appropriation Accounts, they should be regarded as complimentary to the Accounts of Annual Receipts and Disbursements referred in Section 11 of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

## CHAPTER 2

### GENERAL OUTLINES OF THE SYSTEM OF ACCOUNTS

#### Consolidated Funds, Contingency Funds and Public Accounts of India and of the States

Article 7. The Central Government and the State Governments have separate Consolidated Funds of their own, entitled 'the Consolidated Fund of India' and 'the Consolidated Fund of the State', respectively, into which the revenues received by the Central (including Union Territories)/ State Governments, loans raised by Government through market borrowings by way of issuing bonds/securities, loans or ways and means advances, and moneys received by that Government in repayment of loans are credited, and from which the expenditure of that Government when so authorized by the appropriate Legislature is met. The Central Government and the State Governments have also separate Public Account entitled 'the Public Account of India' and 'the Public Account of the State', respectively, into which all other public moneys received by or on behalf of the Central (including Union Territories)/ State Governments are credited and from which disbursements are made in accordance with the prescribed rules.

The procedure to be followed for the payment into and the withdrawal, transfer or disbursement of moneys from, the Consolidated Fund and the Public Account and for the custody of moneys standing in that Fund and account is regulated by law made by the appropriate Legislature and, pending such legislation, by the rules made by the President or the Governor of the State, as the case may be, under Article 283 of the Constitution. The President and the Governor of the States have authorized under this Article the continuance of the rules in force before the commencement of the relevant provisions of the Constitution. These rules include provisions to secure that all public moneys received on account of the Central Government or of the State shall, with such exceptions as may be specified in them, be paid into the Consolidate Fund or the Public Account of India or of the State concerned, as the case may be.

Note:-Though the transactions of the Railway Department form part of the Consolidated Fund, the Contingency fund and the Public Account of India, they are nevertheless taken against the Railway Fund which has been created pro forma in the books of the Reserve Bank of India.

Article 7rA. The Central Government and each State Government have or may have a separate Contingency Fund, entitled 'the Contingency Fund of India' and 'the Contingency fund of the State', respectively. The Fund will be at the disposal of the President or the Governor of the State to enable advances to be made by him for meeting unforeseen expenditure, pending authorization of such expenditure by Parliament or the State Legislature under Appropriations made by law. The procedure to be followed for the custody of, payment of moneys into and the withdrawal of moneys from such Fund is regulated by law made by the appropriate Legislature and pending such legislation by the rules made by the President or the Governor of the State.

Article 8. Save as may be specifically provided in any case, cash balances in the separate 'Consolidated Funds or Contingency Funds and Public Accounts of India and of States' are kept with the Bank.

#### Account of the Central and State Government with the Bank

Article 9. The Central Government and each of the State Government have made separate agreements with the Reserve Bank of India by virtue of which the general banking business of these Governments (in which business is included the receipt, collection, payment and remittance of moneys on behalf of Government) is carried on and transacted by the Bank in accordance with and subject to the provisions of the agreement and of the Reserve Bank of India Act, 1934, and in accordance with and subject to such orders as may from time to time be given to the Bank by the Central Government or the State Government, as the case may be. Central or State Government business is transacted at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed. The Central Government, as a general rule, operates on every office and branch of the Reserve Bank of India and on every branch of the State Bank of India throughout India acting as the agent of the Reserve Bank. The operations of each State are confined to the offices and branches of the two Banks which have been designated as falling within the area of that particular State. The receipt and payment of moneys on behalf of a State outside its jurisdiction are ordinarily arranged through the Accountant-General of the State in which the transactions take place.

Note:- The Government of Sikkim State have not so far entered into agreement with the Reserve Bank of India for the conduct of their general banking business by the Bank.

[The Agreement between the Governor of the State of Andhra Pradesh and the Reserve Bank of India is printed as Appendix I to the Andhra Pradesh Treasury Code, Volume. II]

Article 10. Each office or branch of the Reserve Bank or the State Bank of India acting as agent of the Reserve Bank, shall keep a separate account of cash transactions undertaken by it on behalf of the State Government with in whose area it is situated. All transactions which cannot be debited of the Central Government with the Bank and transactions of other State Governments shall be taken to the account of the Government of the State in which they occur. Statement of these transactions together with all supporting vouchers, challans paid cheques, etc., shall be forwarded by each office and branch of the Bank daily to the local Treasury Officer or to the Accountant General as the case may be. The transactions shall also be reported to Central Accounts Section, Reserve bank of India, Nagpur.

Noter1:- The transactions of Railways at offices and branches of the Reserve bank are distinguished from other Central transactions in the initial accounts and are classified by each Railway separately. These transactions are taken against the Railway Fund in the books of the Reserve Bank direct and do not therefore pass through the Treasury Accounts or consequently through the accounts of the Civil Accountant-General. Each Office and branch of the Bank furnishes the Accounts Officer of each Railway separately every day with a copy of the daily scroll relating to the transactions of that Railway together with the requisite vouchers.

Noter2:- With effect from 1<sup>st</sup> February 1978 transactions on account of discharge value of, and periodical interest on securities of State Governments, as well as receipts on account of subscriptions against market loans floated by State Governments are taken by cash balance of the State Government concerned with the Central Accounts Section of the Reserve Bank of India, Nagpur.

Article 11. Each branch Of the State Bank of India transacting Government business as agent of the Reserve Bank classifies the daily receipts and disbursements on behalf of Government in two groups, Central and State, the latter embracing transactions not only on behalf of the State in which the Bank is situated but also on behalf of other States in which the Bank is situated but also on behalf of other States. Separate statements of transactions of the Central Government and of those taken against the provincial account are forwarded by each branch daily with supporting vouchers to the local Treasury Officer or to the Accountant-General, as the case may be. The total of such transactions are also reported by the bank through the Central Accounts Office of the State Bank.

Note:- The procedure prescribed in the note-1 under Article 10 is followed in respect of Railway transactions taking place at each branch of the State Bank of India.

Article 12. Complete accounts of the Central Government and each of the State Government with the Bank shall be maintained by the Central Accounts Section of the Reserve Bank at Nagpur which shall also act as a General Clearing House for the adjustment of (i) all transactions between different State Governments and (ii) such transactions between the Central and State Governments as may be specified by the Central Government. All adjustments to be made between the accounts of different State Governments as well as all payments which one of these Governments has to make to another shall be advised by the Accountant General authorized in this behalf to the Central Accounts Section of the Reserve Bank which will pass the necessary entries in the accounts of the Governments concerned, maintained in its books. Similarly, such adjustments in the case of specified transactions between the Central Government and the State Governments as well as transactions between Defence, Posts, Telecommunications and Railways inter se will be advised to the Central Accounts Section of the Reserve Bank by the Accountant General authorized in this behalf for making monetary settlement in the accounts of the Government concerned maintained in the books of the Bank. However, the advices to be sent by the Accountant General to the Central Accounts Section, Reserve Bank of India, Nagpur debiting to Central Government balances shall be supported by a certificate to the effect that "this advice represents withdrawal of an earlier erroneous credit to the Central Government and does not represent withdrawal of payments already made which were due to the Central Government and that necessary details are being furnished to the Principal Accounts Officer of the Central Government concerned". Details of transfers affected in its books against the balance of the State Government or of the Central Government (and between accounts of Defence, Posts, Telecommunications and Railways inter se) as the case may be, on account of adjustments advised by Accounts Officers, authorized for the purpose, shall be communicated by the Central Accounts Section of the Bank to the originating as well as to the effected Accounts Officer or Accounts Officer of the concerned Ministry/Department of the Central Government at the close of each day. At the close of the accounts of each month, a statement of closing balance of each State Government in the books of the Bank after taking into account all cash transactions in all the Offices, branches and agencies of the Bank and the adjusting transactions in its own books shall be forwarded by the Central Accounts Section to the Accounts Officer concerned.

Similarly, a statement of the closing balance of the Central Government comprising:-

- i. Central Government Account Balance (in respect of Central transactions of Accounts Officers and separated accounts of Union Territories only).

- ii. Railway Fund Balance,
- iii. Postal Account balance,
- iv. Telecommunication Account Balance,
- v. Defence Account balance.
- vi. Departmentalized Ministries Account Balance,
- vii. Total

shall be sent to the Controller General of Accounts. Besides, the Central Accounts Section of Reserve Bank of India shall maintain individual accounts of all the Central Government Ministries/Departments as well as accounts of Railway Fund, Posts, Telecommunications and Defence and send a monthly statement to the Controllers of Accounts, Railway Board, Postal Board, Telecommunications Commission and Controller General of Defence Accounts. To keep the transactions under Departmentalized system distinct from other Central transactions, the Central Accounts Section of Reserve Bank of India shall maintain a separate Proforma account styled "Departmentalized Ministries Account".

Note: In respect of Accountant General having separate Central Section of Accounts in their books and of Accountant General Accredited with Union Territory Government/Administrations, the Central Accounts Section of the Reserve Bank of India, Nagpur shall send a statement of closing balance of each such account to the concerned Accountant General, Principal Accounts Officer of the Ministry/Department and the Accountant General of Union Territory Government/Administration, at the close of each month's account with such supporting details as may be prescribed by the Reserve Bank of India, in consultation with the Controller General of Accounts.

#### Transactions of other Governments in State Treasuries

Article 13. Cash balance held in a State Treasury form part of the Consolidated Fund, the Contingency Fund (if one has been established) and the Public Account of the State to which the Treasury belongs. The Treasury Rules of each State Government issued under Article 283 of the Constitution, however, provide that moneys may be received and payments made on behalf of other State Governments, by a State Treasury, similarly, moneys may be received and payments made by such treasuries on behalf of the Central Government in the case of certain specified transactions. All such receipts and payments on behalf of other State Governments and the Central Government other than transactions of Central (Civil) pensions vide (b) infra shall be taken in the first instance against the cash balance of the State concerned. On receipt of intimation of such transactions through the Monthly Treasury Account or otherwise the Accountant General shall take the following action:-

- (a) In the case of transactions pertaining to other State Governments, the Accountant General shall make the requisite adjustments through the Central Accounts Section of the "Reserve Bank" against the balances of other State Governments concerned.

Noter(i): This Procedure shall also be applicable to moneys received in the office of the Accountant General on behalf of another State and book entries made in the office of the Accountant General affecting the accounts of another State Government.

Noter(ii): As the general banking business of the State Government of Sikkim is at present, not conducted by the Reserve Bank of India, the settlement of transactions between that State Government and other States/ Centre is effected in cash or by demand drafts in accordance with the instructions contained in separate orders.

(b) in the case of such transactions of the Central Government at bank treasuries, as are required, to be brought to account in the Central Section or accounts of the Accountant General (such as those of Central Civil Pension) these will be taken directly against the balance of the Central Government by the bank in which the transaction arises and the Central Accounts Section of the Reserve Bank, with reference to the consolidated statement of daily transactions of this nature reported to it by the link branch of the Bank accredited to the Treasuries. If such transactions take place in Non-bank treasuries, the necessary adjustments against the balances of the Central and State Governments, shall be made through the Central Accounts Section of the Bank by the State Accountant General. [But See Note (ii) below (a) above].

(c) In the case such transactions of the Central Government as are authorized to be transacted at State Treasuries, but which are finally required to be brought to account in the Central Accounts kept by the Accounts Officers of the Ministries/Departments of the Central Government or of the Railways/Postal/Defence Departments, the necessary adjustments between the balances of the State and the Central (including Railways/Postal/Defence) shall be made by the Accountant General by Settlement in cash by exchange for cheques/bank drafts, taking the transactions initially in the State Section of accounts under the major head "8658- Suspense Accounts".

#### State transactions in Central Treasuries.

Article 14. Cash balances held in the Treasuries of the Central Government form part of the Consolidated Fund, Contingency Fund and the Public Account of India. Such Treasuries exist in those Union Territories whose accounts have not been separated from Audit and continue to be compiled by the Comptroller and Auditor General of India. Transactions on behalf of State Governments arising in that Treasuries shall be classified in the Treasury Accounts under the Head "8658-Suspense Accounts (Civil) – Accounts with Accountant General and settled in cash by exchange of cheques/ Demand Drafts as the case may be".

Note:- At present the settlement of the transactions by exchange of cheques/demand draft is resorted to in cases where the transactions taking place in a Union Territory accredited to an Accountant General are adjustable against the cash balances of a State, whose accounts are maintained by another Accountant General. These transactions are initially taken in the Central Section of accounts under the head '8685 Suspense Accounts-Cash Settlement Suspense Account.

#### General Outlines of the System of Accounts.

Article 15. The General Outlines of the system of accounts of the Central and State Governments, briefly stated, are as follows:-

- (a) All receipts in India, on behalf of the Central and State Governments are paid into a Treasury or the Bank. Except as provided in clause (b) below, the initial accounts of such receipts are maintained at the Treasury.



- (b) Receipts realized in the Railway, Defence, Posts and Telecommunications, Public Works, Forest and any other Departments which may be authorized in this behalf are paid into a Treasury or the Bank in lump and are accounted for at the Treasury merely as receipts on behalf of such Departments. The detailed accounts of such receipts are kept by the Departmental Officers concerned.
- (c) Payments in India on behalf of the Central and State Governments are ordinarily made either at a Treasury or the Bank. Some Departmental Officers are, however authorized to withdraw sums in lump from a Treasury or the Bank for payments. In the former case, the initial accounts of payments are kept at the Treasury. In the latter case, such accounts are maintained by the Departmental Officer concerned.

The accounts referred to in this clause do not relate to the accounts maintained by Government servants in respect of expenditure incurred from Permanent Advances.

- (d) At the beginning of each month each Accountant-General receive from the Treasuries under his jurisdiction Monthly Accounts\* supported by the requisite schedules, vouchers, etc., in respect of the transactions which took place in the Treasury during the previous month.

Officers of the Civil Departments, who pay their receipts into the Consolidated Fund or the Public Account or withdraw moneys for expenditure there from or from the Contingency Fund in lump, submit detailed accounts of their transactions to the respective Accounts Officers. Some Departmental Officers are required to render to the Accounts Officer compiled accounts with suitable abstracts of their transactions classified under prescribed heads of accounts.

[\*In the State of Andhra Pradesh the Monthly Accounts sent by Treasuries to the Accountant General are Classified Accounts].

- (f) From the accounts furnished by Treasuries and Civil Departmental Officers, Departmental Classified Abstracts are compiled by the Civil Account Officers showing the monthly receipts and payments pertaining to each Department for the whole account circle classified under the relevant major, minor and detailed heads. Separate Classified Abstracts are maintained for each Department, each group of small Departments or each major head or group of major heads of account not relating to any particular Department or Departments according to local convenience. The transaction is adjustable against a Department or against a major head not relating to any particular Department which are intimated to the Civil Accounts Officer by another Accounts Officer as well as all book adjustments against a Departmental or other major head which are initiated in the Accounts Office itself are also incorporated in the relevant Departmental Classified Abstracts so that the latter may include monthly, all transactions of whatever nature connected with the receipts and payments pertaining to each Department or major head of account. From these Classified Abstracts, separate Departmental Consolidated Abstracts showing the progressive totals month by the month under major, minor and detailed heads of revenue receipts and service payments are compiled. Separate Consolidated Abstracts are maintained for each Department or major head of account or for a group of Departments or major heads of account as may be found convenient.

The Departmental Classified Abstracts and the Department Consolidated Abstracts for the Central Departments are compiled separately from those for Departments of the State Government.

- (g) The transactions relating to Debt, Deposit and Remittance heads appearing in the Treasury Cash Accounts and Lists of Payments and in the Departmental and other Abstracts will be collected for the whole circle of account under each head of account from month to month in a Detail Book. From the figures in the Detail Book, the Consolidated Abstract of Debt, Deposit, Remittance, Suspense transactions will be prepared showing the progressive totals month by month under each major head in the "Public Debt", "Loans and Advances", sectors of the Consolidated Fund and those in the Public Account. This Abstract will also show the progressive totals under such minor, sub and detailed heads as may be found necessary. Separate Detail Books and Consolidated Abstracts will be maintained for Central and State transactions.
- (h) The final stage of compilation will be the preparation of the Abstract of Major head totals showing the receipts and disbursements by major heads during and to end of the month from the Departmental Consolidated Abstracts and the Consolidated Abstracts of Debt and Remittance transactions. From the Consolidated Abstracts for State and Central respectively will also be compiled the Monthly and the Annual Accounts of the State Governments and of Union Territory Governments with Legislature and material for the annual accounts of the Central Government and of Union Territory Administrations.

The cash balance of the State Government in the books of the Accountant General at the close of each month will then be reconciled with the balances shown in the Cash Accounts rendered by Treasury Officers and with the statements of closing balance received from the Central Accounts Section of the Reserve Bank. Reconciliation of figures under the head "8685-Deposits with Reserve Bank" in respect of transactions of the Central Government/Union Territory Governments and Administrations arising in their books will be effected by the Accountants General.

- (i) Departmental Officers of Posts, Telecommunications and Railway Departments submit accounts of their transactions to the respective Posts, Telecommunication and Railway Accounts Officers. Posts, Telecommunications and Railway Accounts Officers render their monthly accounts to the Postal Board, Telecommunication Board and the Railway Board respectively, who in turn consolidate the accounts for their respective Departments as a whole. Consolidation of accounts of Defence Departments as a whole is arranged by the Controller General of Defence Accounts from the accounts submitted by various Controllers of Defence Accounts functioning under him.
- (j) A copy of the monthly accounts of each State Government is submitted to it by Accountant-General concerned. [The Accountant-General, Central Revenues, received from each Civil Account Office and Abstract of the Account of the transactions of the Central Government compiled by it for each month and these accounts together with the accounts for the month prepared in his office are consolidated into a single monthly account for submission to the Central

Government]. A copy of the Monthly account (Civil) shall be submitted to the Central Government in the Ministry of Finance (Department of Economic Affairs) by the Controller General of Accounts. Postal Board, Telecommunication Board, Railway Board and Controller General of Defence Accounts will submit the Consolidated monthly accounts of their respective departments separately to the Central Government.

- (k) Each Accountant General will work out the Progressive figures during the year of the Central and State Accounts with which he is concerned. On closing the accounts for March (Supplementary), a progressive account of transactions and accounts relating to annual receipts and disbursements of State/Union Territory Governments with Legislature will be furnished by him to the State Government/Union Territory Government. A progressive account of the transactions of the Union Territory Administrations and relevant transactions of Union Territory Governments for which budget provision is made in the composite Grants of the Central Government and transactions under the Public Account will be sent by the Accountants General to the Controller General of Accounts.
- (l) Principal Accounts Offices of the Ministries/Departments, separated accounts organizations of Union Territory Governments/Administrations and State Accountant General shall work out during the year the progressive figures of Central transactions in their books. On closing the account for March Supplementary, a progressive account for Central transactions will be furnished by them to the Controller General of Accounts. The Consolidated Annual Accounts of the Posts, Telecommunications, Railways and Defence Departments, shall also be prepared and submitted by the Postal Board, Telecommunication Board, Railway Board and the Controller General of Defence Accounts to the Controller General of Accounts, to enable him to prepare accounts relating to the annual receipts and disbursements for the purpose of the Central Government.

#### Accounts between different Account Circles

Article 16. (1) The General Outlines of the procedure connected with the Settlement of transactions between a State Government and the Central Government (including those of Railways, Posts, and Telecommunications and Defence) and between one State Government and another is set forth in this Chapter. There are two procedures which are adopted in dealing with such settlement, as indicated below:-

- (i) By sending advices to the Central Accounts Section of the Reserve Bank of India, Nagpur by the Accounts Officers concerned to the increase/decrease the balance of the Government concerned per contra decrease/increase of the other Government, with reference to the vouchers, Schedules or other particulars of Inter-Government transactions. These are initially treated generally as "Remittance transactions" by the Civil Accountants General.
- (ii) By actual cash settlement through cheques/demand draft being exchanged between the Accounts officers concerned, keeping initially the amounts under 'Suspense' pending clearance of the same on realization of proceeds of such cheques/drafts.

The first procedure is adopted in the following cases in Civil Accountants General offices:-

- (a) Accounts of 'Inter State Suspense' (i.e.) transactions between State Inter se;
- (b) Repayments of loans taken by States from the Central Government and of the payments of interest thereon by the State Government to the Central Government, Ministries/departments.
- (c) The special case of pensions (including commuted value) in respect of retired High Court Judges paid through State Treasuries or Public Sector Banks, which are, under certain constitutional provisions, required to be 'changed' on the Consolidated Fund of India, pending recovery of equivalent amounts from the States concerned.
- (d) Transactions connected with 'Reserve Bank of India Remittances' occurring in State Non-banking treasuries/Sub-treasuries; and
- (e) Such other cases as may be specifically prescribed by the President on the advice of the Comptroller and Auditor General of India.

The Second procedure of Cash settlement by exchange of cheques/drafts by the Accounts Officers concerned is adopted in all other cases of inter Government transactions between State and Union Territories, on the one hand and Central Government (including Railways, Posts and Telecommunications and Defence) on the other.

(2) Subject to any general or special orders issued by the Central Government, transactions appearing in the books of an Accounts Officer in a Ministry/Department of the Central Government (including Railway, Defence, Posts and Telecommunications) which are adjustable in the books of an Accounts Officer of another Ministry/Department shall be passed on to the latter for adjustment and settled by cheque or bank draft.

Note: The under mentioned transactions between Central Civil on the one hand and Defence Department, Posts, Telecommunication and Railway Department on the other hand, will however, continue to be settled through the Central Accounts Section of the Reserve Bank of India, Nagpur:-

- (i) Settlement of payments against supplies arranged by the Directorate General of Supplies and Disposals in the Department of Supply; in the Ministry of Commerce on behalf of Railway, Defence and Posts.
- (ii) Debts on account of supplies transactions arising in the books of the Chief Accounts officer, High Commission of India, London and Indian Embassy, Washington with the Defence, Railway and Posts which appear, initially, in the books of the principal Accounts Officer, Ministry of External Affairs.
- (iii) Dividend payable in lieu of tax on Railway Passenger Fares by Railways to Central Revenues.
- (iv) Loans from General Revenue to Railways and recovery of interest on loans and advances to Railways.
- (v) Settlement of Income Tax recoveries made from staff salary bills of Railways.

(3) Transactions initially taken against the balance of a State which are eventually adjustable against the balance of another State shall be passed on to the Accountant General of the latter State through the "Settlement Account" and the monetary settlement between the two states in respect of such transactions effected by the Accountant General of the former State through the Central Accounts Section of the Reserve Bank.

(4) Central transactions initially taken against the balances of State which are adjustable in the books of Accounts Officers of the Ministries/Departments of the Central Government shall be passed on by the Accountant General to the latter and settled by cheque or bank draft. However, repayment of Central loans and payment of interest thereon by the State Governments, excepting the Government of Sikkim, are settled through the Central Accounts Section of the Reserve Bank of India, Nagpur.

(5) Clubbed in 16. (1)

(6) Transactions of the Central and State Government handled in other countries by the Indian Embassies/Missions shall be incorporated in the cash account rendered by them monthly to the Controller of Accounts, Ministry of External Affairs and the latter will effect cash settlement with the concerned Accounts Officers in India in the manner prescribed by the Controller General of Accounts, on the advice of the Comptroller and Auditor General of India.

(7) The monthly accounts of the Central Ministries/Departments and of the State Governments will thus include not only the receipts and disbursements arising directly in the accounts of their Accounts officers but also receipts and expenditure in other countries and all credits and debits passed on to them for adjustment by other Accounts officers in India.

#### Annual Finance Accounts of the Central and State Governments

Article 17 (i) The Annual Accounts (including Appropriation Accounts) of the Central Government and of each State, Union Territory Government shall be prepared in the form prescribed by the President on the advice of the Comptroller and Auditor General of India under Article 150 of the Constitution of India. These Accounts shall be submitted to the respective State/Union Territory Legislature, and to Parliament on or before such dates as may be determined with the concurrence of the Government concerned.

(ii) Annual Accounts (including Appropriation Accounts) in respect of State Governments, and Union Territory Governments with Legislature are prepared by the concerned Accountant General and submitted to the Comptroller and Auditor General of India for approval and transmission to the Governor of the State, Administrator of the Union Territory Government concerned, along with his report there on in terms of Article 151 (2) of the Constitution/Section 49 of Union Territories Act, 1963 and Section 11 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature.

(iii) Appropriation Accounts of Central Ministries (other than Ministry of Railways) and of Central Civil Departments shall be prepared by the respective Ministries and Departments under the guidance and supervision of the Controller General of Accounts, and signed by their Chief Accounting Authority, Union Government Appropriation Accounts (Civil) required to be submitted to Parliament, shall be prepared by the Controller General of Accounts by condensing and consolidating the aforesaid Appropriation Accounts. Appropriation Accounts pertaining to Departments of Ports, Telecommunications, Railways and Defence shall be prepared and signed by the Secretaries to the Department of posts, Department of

Telecommunications, Financial Commissioner Railway Board and Secretary Board and Secretary (Defence, Finance) respectively.

(iv) Annual Accounts of the Government of India as a whole (including transactions of Departments of Posts, Telecommunications Defence, Railways Union Territory Administration and transactions under public Accounts of India, Accounts of union territory Governments with Legislatures showing under the respective heads the annual receipts and disbursement for the purpose of the Union shall be prepared by the Controller General of Accounts.

(v) The Accounts mentioned in Sub-rules (3) and (4) above, shall be prepared by the respective authorities on dates mutually agreed upon with the Comptroller and Auditor General of India in the form prescribed by the President on the advise of the Comptroller and Auditor General and sent to the latter for recording his certificate. The Certified Annual Accounts and the Reports relating to the Accounts shall be submitted by the Comptroller and Auditor General to the President in accordance with the provisions of Section 11 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and clause (1) of Article 151 of the Constitution of India.

### General Principles and Methods of Accounts

Article 18. Besides the Annual Finance Accounts of the Central Government, the Comptroller and Auditor General is also required to submit to the President annually under Paragraph 12 of the Audit and Accounts Order 1936, a Financial statement incorporating a summary of the accounts of the Central Government and of all the States for the last preceding financial year in such form as he, within the concurrence of the President may determine. This General Financial Statement which is called the Combined Finance Revenue Accounts of the Central and State Government in India presents the transactions of all the Governments side by side classified under the several major and minor heads of accounts classification, thus incidentally enabling a comparison to be made for the statistical or other purposes of the receipts and expenditure of the several Governments pertaining to each branch of administration or to activities of a similar nature.

### Proforma Accounts

Article 19. The operations of some departments of Government sometimes include undertaking of a Commercial or a Quasi-Commercial character, e.g., an industrial factory or a store. Even though these may be maintained almost entirely for the benefit of the department, it is still necessary that the financial results of the undertaking should be expressed in the normal commercial form so that the cost of the service or undertaking may be accurately known. This implies the maintenance of suitable Capital, Manufacturing, Trading and Profit and Loss accounts and as the Government system of accounts, being on a purely cash basis, is unsuitable for such commercial accounts, these are usually kept on a proforma basis outside the general accounts of Government. The actual transaction entering these proforma accounts except those adjusted on a liability basis find a place primarily in the regular accounts and the commercial accounts are additional as well as separate. These proforma accounts are maintained by the departmental authorities

themselves in such form as may be agreed upon between the Comptroller and Auditor General and the Government concerned.

Certain proforma accounts relating to Irrigation Navigation, Embankment and Drainage Projects and Government Residential Buildings are required to be prepared by Civil Accounts Officers. Proforma accounts are also sometimes required to be prepared by transactions which do not relate to Commercial or Quasi-Commercial Undertakings of Government e.g., transaction of the Famine Relief Fund. The form in which any proforma accounts are prepared in accounts offices is determined by the Comptroller and Auditor General in consultation with the Government concerned.

#### Local Ruling under article 19.

In the State of Andhra Pradesh pro forma accounts (i.e., manufacturing, trading profit and loss etc., accounts) are maintained outside the regular Government accounts for the following concerns:-

1. Ice-cum-Cold Storage Plant Tungabhadra Dam Fishnet making Plant, Tungabhadra Dam.
2. Fish seed Farms, Tungabhadra Dam.
3. Andhra Pradesh Government Tex Book Press, Hyderabad.
4. Andhra Pradesh Government Life Insurance, Hyderabad .
5. Government Central Press, Hyderabad.
6. Government Regional press Vijayawada.
7. Government Regional press Kurnool.
8. Government Distillers, Narayanaguda, Hyderabad.

#### Journal and Ledger

Article 20. The accounts of Government are based in the main on the single entry system and the double entry system is applied only in regard to the maintenance of a set of technical accounts called the Journal and Ledger. The main purpose of Journal and Ledger is to bring out by a scientific method the balances of accounts in regard to which Government acts as a banker or remitter or borrower or lender. Though such balances are worked out in the regular Government accounts, their accuracy can be guaranteed only by a periodical verification with the balances brought out in the double entry accounts. State Accountants General maintain Journals and Ledgers for State Government transactions.

## CHAPTER 3

### GENERAL

#### Period of Accounts

Article 21. The Annual Accounts of the Central, State and Union Territory Governments which the Comptroller and Auditor General is required to render shall record transactions which take place during a financial year, the running from 1<sup>st</sup> April to 31<sup>st</sup> March. Similarly the Annual General Financial Statement (the Combined Finance and Revenue Accounts of the Central and State Governments in India) which the Comptroller and Auditor General prepares shall record the transactions of the Central, State and Union Territory Governments for the same period.

Note:- The Government accounts of a year may be kept open for a certain period in the following year for completion of the various accounting process interalia in respect of the transactions of March, for carrying out of certain interdepartmental adjustments and for the closing of the accounts of several Provident funds and suspense heads. Adjustments may also be made after the close of the year owing to mis-postings and misclassifications coming to notice after the 31<sup>st</sup> March. An actual transaction taking place after 31<sup>st</sup> March should not, however, be treated as pertaining to the previous financial year even though the accounts for that year may be open for the purpose mentioned above.

Coming to notice after the 31<sup>st</sup> March, an actual transaction taking place after 31<sup>st</sup> March should not, however, be treated as pertaining to the previous financial year even though the Accounts for that year may be open for the purpose mentioned above.

#### Cash basis of Accounts

Article 22. With the exception of such book adjustments as may be authorized by any rules includes in this Code or by any general or special orders issued by Government after consultation with the Comptroller and Auditor General. The transactions in Government accounts shall represent the actual cash receipts and disbursements during a financial year as distinguished from amounts due to or by Government during the same period.

#### Currency in which Accounts are kept

Article 23. The Accounts of Government shall be maintained in Indian currency i.e., Rupees. All transactions of the Central and State Governments taking place in other countries shall be passed on monthly by the Indian Embassies/ Missions to India and brought to account finally in the Indian Books after they have been converted into Rupees.

#### Form of Accounts

##### Main Divisions of Accounts

Article 24. (1) The Government accounts shall be kept in the following three parts:-

- Part I Consolidated Fund of India or of the State/Union territory concerned.
- Part II Contingency Fund of India or of the State Union territory concerned.
- Part III Public accounts of India or of the State concerned.

Note:- There being no separate Public Account in the case of Union Territory Government the transactions pertaining to this account shall be booked in the Public Account of the Central Government.



(2) In Part I, viz., Consolidate Fund of the accounts, there shall be two Main Divisions namely:-

- (a) Revenue consisting of sections for receipts heads (Revenue Accounts) and Expenditure heads (Revenue Accounts).
- (b) Capital Public debt, Loans consisting of Sections for Receipts Heads (Capital Account)

Expenditure heads (Capital Account) and Public Debt, Loans and Advances etc.,

(3) The first Division shall comprise the Section Receipts Heads (Revenue Accounts) dealing with the proceeds of taxation and other receipts classed as Revenue and the Section 'Expenditure Heads' (Revenue Account) dealing with expenditure met there from.

The second Division shall comprise the following Sections:-

- (a) The section Receipts heads (Capital account) which deals the receipts of a Capital nature which cannot be applied as a set off to Capital Expenditure.
- (b) The Section 'Expenditure Heads' (Capital Account) which deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes Receipts of Capital nature intended to be applied as set off to Capital Expenditure.

(4) The Section "Public Debt" and 'Loans and Advances' etc., of the Second Division shall comprise, loans raised and their repayments by Government such as Internal Debt, External debt of the Central Government and Loans and Advances made (and their recoveries) by Governments. The Section also includes certain special types of heads for transactions relating to Transfers from the Consolidated Fund to the Contingency Fund and Inter-state Settlements.

(5) In part II of the Accounts shall be recorded the transactions connected with the Contingency Fund set up by the Government of India or of a State or Union Territory Government under Article 267 of the Constitution/ Section 48 of the Union Territories Act , 1963.

(6) In part III of the account, the transactions relating to Debt (other than those included in Part I) 'Deposits' 'Advances', 'Remittances', and 'Suspense' shall be recorded. The transactions under Debt, Deposit and Advances in this part were such in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with the repayments of the former (Debt/Deposits) and the recoveries of the latter (Advances). The transactions related to "Remittances" and 'Suspense' in this Part embrace all merely adjust heads under which shall appear such transactions as remittances of Cash between Treasuries and Currency Chests. Accounts between different Accounting Circles etc., the initial debits or credits to these heads will be cleared eventually by corresponding receipts or payment either within the same circle of account or in another account circle.

## Sectors and Subsectors of Account

Article 25. (a) Within each of the Divisions and Sections of the Consolidated Fund, the transactions shall be grouped into Sectors such as "General Services", "Social Services", "Economic Services" under which specific functions or services shall be grouped. The Sectors shall be sub-divided into Major heads of account, in some case the Sectors are in addition, sub-divided in two Sectors before their division into Major heads of accounts. Each Sector in a section shall be distinguished by a letter of the Alphabet.

In the part II, Contingency Fund, there shall be a single Major head and all the transaction met out of the Contingency Fund shall be recorded under it.

In the part III, Public Accounts the transactions shall be grouped into Sectors and Sub-sectors, which shall be further sub-divided into Major heads of account. The Sectors, Sub-sectors shall be distinguished by letters of the alphabet.

(b) A Four digit Code has been allotted to the Major heads, the first indicating whether the Major Head is a Receipt Head or Revenue Expenditure head or Capital Expenditure head or Loans and Advances Head or it pertains to Public Account. If the first digit is '0' or '1' the Head of Account will represent Revenue Receipt. '2' or '3' will represent Revenue Expenditure; '4' or '5' Capital expenditure; '6' or '7' Loans and Advances head; (4000 for Capital Receipts) and '8' will represent Contingency Fund and Public Account – 8000 for Contingency Fund.

(c)(i) Adding 2 to the first digit of the Revenue Receipts will give the code numbers allotted to corresponding Revenue Expenditure head: Adding another 2 - the Capital Expenditure head and another 2-the Loans and Advances head of Accounts" e.g.,

0401-Represents the receipts head for Crop Husbandry.

2401-Represents the Revenue Expenditure head for Crop Husbandry.

4401-Represents the Capital outlay on Crop Husbandry.

6401-Represents the loans for Crop Husbandry.

Similarly 0210, 2210, 4210, 6210, for Medical & Public Health and 1055, 3055, 5055, 7055 for Road Transport.

(ii) The change of code number allotted under the scheme of codification is shown below:

Part-I	Consolidated fund	Major head code no.
Section-I	Revenue Heads (Revenue Account)	0020-1999
	Expenditure (Revenue Account)	2011-3999
Section-II	Receipt Heads (Capital Account)	4000
	Expenditure Heads (Capital Account)	4046-5999
Section-III	Public Debt, Loans and Advances	6001-7999
Part-II	Contingency Fund	8000
Part-III	Public Account	8001-8995

(d) Such a pattern is, however, not relevant for those Departments which are not operating Capital/Loans head of account e.g., Departments supply in a few cases. However, where Receipts and Expenditures are not heavy, certain major heads have been combined under one single number, the major heads themselves forming sub-major heads under that number.

The various sections/sector/sub-sectors classified under the different divisions are given in annexure A to this Chapter.

Article 26. (a) The main unit of classifications in accounts shall be the major head which shall be divided into minor heads each of which shall have a number of subordinate heads generally known as sub-heads which are further divided into detailed heads. Sometimes major heads are also divided into (sub-major heads) before their further divisions into minor heads.

The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government accounts.

The detailed classification of accounts heads in Government Accounts up to the stage of the minor heads (the third tier) shall be such as given in the 'List of Major and Minor Heads of Accounts' of Central and States Receipts and Disbursement – as Appendix -2 to Andhra Pradesh Budget Manual. In all accounts records, the major and minor heads shall be arranged in the exact order shown in the 'List of Major and Minor Heads of Account'. The classification prescribed (including the code number assigned up to the major heads) should strictly be followed. Complete uniformity including nomenclature is essential in classification up to the stage of the minor heads.

(b) The Major heads of Account falling within the 'sectors' and sections 'Revenue Receipts', 'Revenue Expenditure, Capital Expenditure and Public Debt', 'Loans and Advances' etc., in the Consolidated Fund generally correspond to functions such as the different services like Crop Husbandry, 'Defence' etc., provided by Government while the minor heads subordinate to them identify the programmes undertaken to achieve the objectives of the function represented by the Major head. A program may consist of a number of 'schemes' or 'activities' and these generally correspond to 'sub-head' (the fourth tier of classification) below the minor head represented by the programs. In certain cases especially in regard to non-developmental expenditure or expenditure of an administrative nature, the sub-heads denote the components of a program such as 'organizations' or the different 'wings' of administration. As schemes, activities or organizations under various programmes differ from State to State and the Centre. A uniform classification by 'sub-head' for all the Governments has been prescribed. The Central and State Governments, and the Accountants-General may determine the Sub-heads below the minor heads to meet the local or special requirements of each Government. In determining the sub-heads, the following Guiding Principles should be observed. Homogenous schemes under a programme especially those involving small outlay should be grouped into suitable sub-heads.

(c) A 'detailed head' which constitutes the fifth and the last tier of classification in Government accounts, is termed as an object classifications. On the expenditure side of the accounts, particularly in respect of heads of account within the Consolidated fund, the detailed heads are primarily met for itemized control over the expenditure and indicate the nature of expenditure on a scheme or activity or organization in terms of input such as 'salaries', 'office expenses', 'grant-in aid', 'Loans', 'Investments' etc. They also constitute the primary units of appropriation for the purpose of the Demands for Grants of Government. A list of 'Standard Detailed Heads' comprising the common items of expenditure in the activities of Government which can be uniformly adopted by all the Governments, Central, State or Union Territories is given in Annexure 'B' to this Chapter. The detailed heads shown in this list may be adopted by all the Governments, and such additional detailed heads as may be found necessary to cover the specific types of expenditure in certain Departments, may also be opened. Care should however be taken to ensure that detailed heads are not proliferated unnecessarily.

#### Major, Minor and Detailed Heads

Article 27. The introduction of Major, minor and Detailed Heads, any new major head or minor head, as well as the abolition or change of nomenclature of any of the existing heads shall require the approval of the Comptroller and Auditor General who will obtain the approval of the President where necessary. The Accountants General shall have discretion to open all the prescribed detailed heads and open any new detailed heads where absolutely necessary bearing in mind the principles enunciated in article (26) (c) above. In addition, the following principles should also be observed:

(i) A sub-head or a detailed head which is placed under a particular minor head by the Comptroller and Auditor General either through directions in the List of Major and minor heads or elsewhere should not be placed under another minor head.

(ii) The sub-head subordinate to a minor head of expenditure should be so arranged in accounts as to exhibit separately the expenditure under each unit of appropriation as prescribed from time to time by Government.

#### Classification of Expenditure as 'Charged' or as 'Voted'

Article 28. Expenditure which under the provisions of the Constitution is subject to the vote of the Legislature shall be shown in the accounts separately from expenditure which is "Charged" on the Consolidated Fund of India or of a State, Union Territory. The expression "Charged" or "Voted" shall be appended to the heads concerned to distinguish the two categories of expenditure.

#### Classification of transactions in Accounts General Limitations

Article 29. Under Article 150 of the Constitution, the Accounts of the Union and of the States shall be kept in such form as the Comptroller and Auditor General may with the approval of the President prescribe. The word "Form" used in Article 150 has a

comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the appropriate heads under which certain transactions or classes of transactions have to be entered. Accordingly the Comptroller and Auditor General with the approval of the President is the authority to determine the classification of any transactions or class of transactions in Government Accounts.

Provision made in the Estimates of Receipts and Expenditure framed by Government or in any order of Appropriation should ordinarily conform to the rules of classification prescribed in this Code. Where there is divergence, the corresponding receipt or expenditure shall be brought to account under the appropriate Major or Minor Head or other unit of classification as determined by the Comptroller and Auditor General with the approval of the President.

Principles and Rules regulating adjustments between Governments of certain category of charges and receipts, which have been accepted by all Governments, are given in Appendix-3.

### General Principles of Classification

Article 30. As a general rule, the classification of transactions in Government accounts, shall have closer reference to the function, programme and activity of the Government and the object of the Revenue or Expenditure, rather than the Department in which the Revenue or Expenditure occurs. For example expenditure incurred by the Public Works Department on the construction of a Hospital shall be debited as expenditure under the major head '2210 Medical and Public Health' or "4210 Capital outlay on Medical and Public Health" as the case may be, and not to the major head for Public Works. This principle is however, subject to such exceptions as may be authorized specially in any individual case or a class of cases e.g., receipts representing interest are shown under '0049. Interest Receipts and Expenditure on the maintenance and repairs of Non-residential Buildings under the administrative of the P.W.D. are shown under the major head '2059 Public Works' irrespective of the functions to which they relate.

Important General Orders governing classification of pay and allowances (including travelling allowances) of Government servant's expenditure on Civil Works, Contributions made by or to Government, Refunds of Revenue, shall be issued by Government from time to time.

### General Principles of Expenditure between "Capital and Revenue"

Article 30rA. The Guiding Principles of allocation of expenditure between Capital and Revenue are as under:-

- (1) Expenditure of a Capital nature shall broadly be defined as Expenditure incurred with the object of either increasing concrete assets of a material and permanent character or of extinguishing or reducing recurring liabilities.
- (2) It is inherent in the definition of Capital Expenditure that the assets produced should belong to the authority incurring the expenditure. Expenditure on a

temporary asset or expenditure on Grants-in-Aid to Local Bodies or Institutions (for the purpose of creating assets which will belong to these Local Bodies or Institutions) cannot ordinarily be classifiable as Capital Expenditure and shall not, except in cases specifically authorized by the President on the advise of the Comptroller and Auditor General, be debited to a Capital Head of Account.

- (3) Expenditure on a temporary asset cannot ordinarily be considered as Expenditure of a Capital nature.
- (4) Expenditure of a Capital nature shall be distinguished from Revenue Expenditure both in the Budget Estimates and in Government accounts, subject to the principles laid down in Article 43.
- (5) Capital should bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It should also bear charges for such further additions and improvements as may be sanctioned under rules made by component authority.
- (6) Subject to (7) below revenue should bear all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on renewals and replacements and such additions improvements or extensions as under rules made by Government are debitable to the Revenue account.
- (7) In the case of works of renewal and replacement which partake both of a Capital and Revenue nature the allocation of expenditure should be regulated by the broad principle that revenue should pay or provide a Fund for the adequate replacement of all wastage or depreciation of property originally provided out of a Capital Grants and that only the cost of genuine improvements, whether determined by prescribed rules or formulae or under special order of Government may be debited to Capital.
- (8) Where under special orders of Government, a Depreciation or Renewals Reserve Fund is established for renewing assets of any Commercial Department or Undertaking, the distribution of expenditure on renewals, and replacements between Capital Account and the Fund should be so regulated to guard against over Capitalization on the one hand and excessive withdrawals from the Fund on the other.
- (9) Expenditure on account of preparation of damage caused by extraordinary calamities such as Flood, Fire, Earthquake, Enemy Action should be charged to Capital Account or to Revenue Account or divided between them in such a way as may be determined by Government according to the circumstances of each case.
- (10) Capital receipts in so far as they relate to expenditure previously debited to Capital heads, accruing during the process of constructions of a project, should be utilized in reduction of Capital Expenditure. Thereafter, treatment in their accounts will depend on circumstances, but except under a special rule or order of Government, they should not be created to the Revenue Account of the Department or Undertaking.

## Important General orders governing Classification Pay and Allowances (other than Travelling Allowances) of Government servants

Article 31.(1) Following the principles in Article 30, the pay and allowances of Government servants shall be classified in accounts as part of the scheme, activity or organization(sub-head) under a programme (Minor Head) below a function (major/sub-major head) to which the service of the Government servant closely relate. Where, however, it is not possible to classify a priori the pay and allowances of Government servant or servants under a single sub-head, because of the overlapping nature of the duties of such Government servants which extend to several activities, programmes, functions etc., the charges may be classified initially as part of the scheme or activity or organization to which the major portion of the work of the Government servants relate. A suitable Prorrata allocation of such expenditure should, however, be made in all such cases as far as possible.

(2) The Transit Pay and Allowances of a Government servant proceeding to join an office whether on first appointment, or on transfer, either permanently or as a temporary measure or on reversion from one department to another, should, in the absence of special orders to contrary be debited to the office to which he is proceeding.

Noter1:-The Transit Pay and Allowances both ways, of Officers of the Defence or Railway Department lent to Civil Departments or vicerversa, are debitable to the borrowing Department. This principle shall apply even in cases where the Government servant takes leave either before joining the borrowing Department or before re-joining the lending Department and shall hold good in respect of joining time admissible under the service rules applicable to him. Cases of permanent transfers between the Civil and Defense of Railway department, shall, however, be governed by the substantive rules in clause (2) above.

For purposes of this note, Officers of the Indian Medical Service in Civil employment should be regarded in all cases as lent to the Civil Department.

Noter2:- The Transit pay and allowances, both ways of a Government servant transferred from one Government to another or to foreign service will be adjusted in such manner as may be mutually agreed upon by the Governments concerned or as may be laid down in the appropriate service Rules.(See also Section 1 in appendix 3.

Noter3:- The Transit Pay and Allowances both ways of the forward and return journeys of Government servants transferred to or from mission and offices abroad will be borne by the Ministry which plans the transfer of the official. However, the Transit Pay and Allowances of the Officers belonging to Indian Foreign Service (A) and Indian Foreign Services (B) in respect of their return journey from abroad shall be debited to the budget grant of the Ministry of External Affairs or the Ministry of Commerce and Industry, where the official reports for duty.

## Travelling Expenses

Article 32. The Travelling Expenses of a Government servants should, on whatever duty he may be employed be debited under the same major/minor/sub-heads as his pay. However, in the following cases the Travelling Expenses of a Government servant may be debited to a major/minor heads etc., head different from that to which pay is debited:

- (i) In cases where a Government servant is required to travel on duty connected with an outside body or fund.
- (ii) When Government considers it necessary to show separately the cost of a special service in connection with which the tour is undertaken, and

- (iii) In cases covered by the general or special orders of the Government authorizing a deviation from the general rule.

#### Expenditure on Public Works

Article 33. Expenditure on Public Works, where the works are under the administrative control of the PWD shall be classified in accounts, according to the following principles:

- (i) Expenditure on the construction of Government Non-residential buildings for "Administrative and office" purposes and other buildings which exclusively relates to function under "General Services" as distinct from that on the construction of buildings for functional purpose like Schools, Colleges, Hospitals etc., will be accounted for under the Major head "2059 Public Works" or "4059 Capital Outlay on Public Works" as the case may be.
- (ii) Expenditure on the construction of buildings for purely functional purposes such as those for Schools, Colleges, Hospitals etc., will be accounted for under the relevant Major heads closely connected with the functions, such as "2202 General Education/4202 Capital outlay on General, Education, Sports Art, and Culture" "2210 Medical and Public Health/4210 Capital outlay on Medical and Public Health" etc., as the case may be.
- (iii) Expenditure on maintenance and repairs of all Governments Non-residential buildings, whether for administrative, office or functional purposes will however be accounted for under the major head "2059 Public Works".
- (iv) Expenditure on Government Residential buildings will be accounted for under the Major head "2216 Housing/4216 Capital Outlay on Housing" in the Revenue or Capital Section as the case may be, in the Sector "Social services".
- (vi) Expenditure on Roads and Bridges, being in the nature of communication services, will be accounted for under the Major head "3054 Roads and Bridges/5054 Capital outlay on Roads and Bridges" in the Revenue or Capital Sections as the case may be, in the sub-sector "Transport and Communication" of the Sector "Economic Services".

Noter1:- Where the buildings etc., are not under the administrative control of the PWD, it is open to Government, to prescribe the expenditure on construction and repairs up to certain monetary limits may be incurred by the Civil Departments (i.e., Departments other than the Public Works Department) concerned. In such cases where the expenditure can be identified with the programme (Minor head) relating to the function (Major head), it should be accounted for under the detailed head "works" below the minor head. Where the Minor Head is not identifiable, it should be classified under the residuary minor head "Other Expenditure" of the relevant major head.

Note2:- Expenditure on the Staff quarters(Construction as well as Maintenance) forming part of a Scheme or Project such as those of Doctors or Nurses in a hospital, will normally be accounted for as expenditure of the programme under the relevant Functional Major head (Medical in the example cited above) and not under the major head "Housing". If, however, Government finds it difficult for administrative reasons, to follow this principle, in the case of maintenance expenditure, the expenditure on maintenance may be debited to "2059 Public Works" as corollary, the rent receipts will go to "0216 Housing" in such cases.

#### Contribution made by or to Government

Article 34.(a) Contributions made by the Central or the State Governments to Zilla Parishads, Municipalities, etc., or vice versa shall be debited as expenditure or shown as



Receipts (as the case may be) under the head of account most closely connected with the object for which the contributions are made. Thus, a grant for the construction of a school shall be debited to "2202 General Education" grant for construction of drainage system to "2215 Water Supply and Sanitation" and a grant for the construction of a road to "3054 Roads and Bridges" and a grant given for general purposes, such as a grant to make good a deficit or as compensation for revenue resumed, shall be classified under "2217 Urban Development" and "3604" Compensation and Assignments to Local Bodies and Panchayati Raj Institutions" respectively.

Noter1:rlf the financial assistance given by the Central or State Government to a Local Body does not take the form of a grant of cash, but of expenditure in the Public works Department equivalent to the whole or a part of the cost of a work constructed by that Department on behalf of the Local Body concerned, the contribution thus made should be debited as expenditure under the detailed head "Contributions" below the relevant Minor/Major Head corresponding to the programme/ function closely connected with the object of the assistance.

Noter2:rContribution paid by a Local Body or private party with the express object of meeting the whole or a part of the cost of construction by the Public Works Department of a specific work which is eventually to be the property of Government should be credited as revenue receipts of the Government relevant to the function/programme closely connected with the object for which the contribution is made.

(b) Article 282 of the Constitution provides that the Union or a State may make any grants for any public purpose, notwithstanding that the purpose is not one with respect to which Parliament or the Legislature of the State, as the case may be, may make laws. The word 'grant' used here should be taken to mean not merely 'grant in-aid' but also other direct expenditure.

### Refunds of Revenue

Article 35. Refunds of revenue shall, as a general rule, be taken in reduction of receipts. "Deduct-Refunds" (Code 900) may be opened as a minor head under the major/sub-major heads falling in the Sector "B" Non-Tax Revenue, unless it is not practicable to account for such refunds as sub-heads below the concerned programme minor heads under the relevant major/sub-major heads. This minor head may also be opened under the major/sub-major heads of the Sector "C" Grants-in-Aid and Contributions. In respect of major/sub-major head falling under the Sector "A" Tax Revenue, the head "Deduct-Refunds" should, however be opened as a distinct sub-head below the appropriate minor heads so that the net collection of each Tax/Duty is readily ascertainable from the accounts. See, however, note below the major Head "0037 Customs" for the account of "Deduct-Refunds" and "Deduct Drawbacks".

### Classification of Transactions under "Civil Advances"

Article 36.(a) Moneys advanced for miscellaneous purposes under special authorities and recoverable in cash and sums overpaid on vouchers other than those for service payments will be adjusted under the head "8550" Civil Advances". This head should cover items which are from their inception, debts due to Government recoverable either in cash or by deduction from other claims of the party concerned. (In this connection Foot notes under the Major Head maybe referred to). Payment made on account of Government expenditure

should not be held under "Civil Advances" on the ground that further proceedings in audit etc., are necessary for their final admission. Pay and Allowances in respect of an assignable period, paid before they are due shall be debited to same head to which they are debitable had they been paid after they were due.

(b) Advances of Pay and Travelling allowances should be debited to the final head of account and not to "Civil Advances". Such advances should be finally adjusted as Revenue Expenditure in the books of the Government which makes the advances irrespective of the fact whether the Officer is proceeding to or to reverting back from another Government. Settlement of such advances by way of net payment/net recovery through adjustment bills will be accounted for in the Books of the Government where the adjustment bills are preferred.

(c) Advances for law suits shall be debited to the functional expenditure head concerned, Refunds of amounts remaining unspent out of these advances shall be dealt with as case recoveries and adjusted in accounts as enumerated in Article 48.

#### Classification of Transactions under "Suspense"

Article 37. Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reason may be held temporarily under the head "8658 Suspense Account" in the Sector "L. Suspense and Miscellaneous" of the accounts. A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other receipts" under the revenue head to which it appears to belong pending eventual transfer to the credit of a proper head in receipt of detailed particulars. The charges under the head "Suspense Account" will consist not only of items for which full particulars have not been given which will enable the Audit office properly to classify them but also items received through Inward Settlement Account from other Accountant General/Pay and Accounts Officer for which full particulars/vouchers are wanting.

Note: No sums shall ordinarily be credited to Government by debit to a suspense head. Credit must follow and not precede actual realization. Net Gain or loss by Exchange in respect of Government transactions Net Gain or loss by Exchange in respect in foreign currency.

#### Exchange in respect of Transactions in England and the Missions Abroad

Article 37.A Net gain or loss by exchange in respect of Government transactions in foreign currencies shall be uniformly adjusted under the head "0075/2075 – Miscellaneous General Services – Gain/Loss by Exchange".

#### Important Special Orders governing classification of certain Individual transitions Cost of acquisition of land

Article 38. Cost of land acquired for any specific work or a project shall be recorded as part of the cost of the works or of the project under the relevant functional major/minor head. The expenditure on acquisition of land by the Public Works Department for general purposes shall be recorded under the head "2059 Public Works- Other Expenditure /4059. Capital Outlay on Public Works –Acquisition of Lands" as the case may be.

## Sale proceeds of Government Land and Buildings.

Article 39. The classification of the sale proceeds of Government Land and Buildings should be regulated in accordance with the schedule given below.

### Schedule I

#### Sale proceeds of Government land and buildings.

	Heads to which creditable
(i)(a) When the cost of the land was originally debited to or remains at the debit of the Capital Account of any project or Undertakings for which regular Capital and Revenue Accounts are kept or was originally met from the revenue account such Projects or Undertaking.	The Capital or Revenue Account of the project, as the case may be, according to the allocation rules applicable to the Department concerned.
(i)(b) In the case of land acquired by Government on payment for Companies, Railways or of Government land made over land such Railways by other Government Departments or Railways where the cost was originally debited to '3001-Indian Railways etc., Subsidized Companies-Land'	'1001 – Indian Railways etc., Sale of Land subsidized Companies (3)' on the receipt side.
(ii) When the cost was originally debited to a Capital Expenditure head outside the Revenue Accounts, even though no regular Capital and Revenue Accounts are kept for the work covered by the Capital Expenditure.	The Capital expenditure head originally debited.
(iii) When the cost was originally debited, within the Revenue Section of the Accounts, to any service or Revenue Department for which no Capital and Revenue Accounts are kept.	The receipt head relating to the Department concerned or, in the case of Department not having a corresponding receipt head '0075 Miscellaneous General Services – Sale of Land and Property.
(iv) When cost was not so far debited:	
(a) The right of the Government in agricultural land not covered by clause (b).	'0401-Crop Husbandry, Other Receipts
(b) Nazul lands in Uttar Pradesh, Punjab and Madhya Pradesh or elsewhere and lands in Punjab equipped at the cost of State Revenues for resale for building purposes.	'0075 – Miscellaneous General Services – Sale of land and property
(c) In all other cases:	
(i) Is sold in the Public Works Department	The functional receipt major head concerned or the head '0059-Public Works'
(ii) If sold in the Defence	The Major head "0076-Defence Services-Navy, and "0078-Defence Services – Air Force" as the case may be.
(iii) If sold by Civil Agency	The functional Receipt Major Head concerned or '0075- Miscellaneous General services'

## Schedule – II

### Sale Proceeds of Buildings (including the actual area occupied by or auxiliary to a Building

	Heads to which creditable
(i) When the cost of the Buildings met outside the Revenue Account, even though no regular Capital and Revenue Accounts are kept for the work covered by the Capital Expenditure.	The Capital or Revenue Account of the project, as the case may be, according to the allocation rules applicable to the Department concerned.
(ii) When the cost of the Buildings was originally debited to Capital Expenditure head outside the Revenue Account, even though no regular Capital and Revenue Accounts are kept for the work covered by the Capital Expenditure.	The Capital Expenditure head originally debited.
(iii) When the sale affects Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are not kept.	“0701-Major and Medium Irrigation; 02-Major Irrigation (Non-Commercial) – Sale of Water for Irrigation purposes – or Navigation – Minor Irrigation – Flood Control – Drainage Project’ as the case may be.
(iv) When the sale of buildings, the cost of which was originally debited, within the Revenue Section of the Accounts, to any service or Revenue Department for which no Capital and Revenue Accounts are kept.	‘The receipt head relating to the function to which the cost of the building was initially debited or in cases where there is no corresponding receipt head, to the head ‘0075. Miscellaneous General Services – Sale of Land and Property.
(v) In all other cases:-	
(i) If sold in the Public Works Department.	The functional receipt major head concerned or the head ‘0059 – Public Works.
(ii) If sold in the Defence Department.	The Major Head “0076-Defence Services – Army”, “0077-Defence Services – Navy, and “0078 – Defence Services – Air Force” as the case may be.
(iii) If sold by Civil Agency.	The functional receipt Major Head concerned or ‘0075 – Miscellaneous General Services’.

## Municipal Rates and Taxes

Article 40. Municipal rates and taxes on Government buildings should be adjusted as follows:-

(a) As a general rule, Municipal rates and taxes on a Non-residential building utilized for functional purpose, such as for schools colleges or hospitals, if paid by the relevant Departments dealing with those functions, should be adjusted in accounts as part of the sub-heads minor heads concerned relating to the functions, under the detailed head “Rent Rates and Taxes”. Where, however the whole or a part of the taxes is paid by the Public Works Department in administrative control of the buildings, the payments may be debited to the maintenance estimates of the buildings concerned, Viz., “2059-Public Works – Maintenance and repairs”.

(b) Taxes on Non-residential buildings occupied by the Departments other than the Defence Department, if paid by a Department nominated by Government in this behalf and not passed on to the occupying Department, should be debited to "2070" Other Administrative Services - Other Expenditure.

(c) Taxes on residential buildings if payable by Government shall be debited to the maintenance estimates of the buildings under the head "2216" Housing - Government Residential Buildings Maintenance and Repairs or "2059"-Public Works", in case the Government has decided to debit maintenance expenditure to the latter head.

Note:- In cases where whole or any portion of the taxes which by local rule or by custom are ordinarily leviable from the tenant, is paid by a Department of the Government such payments are treated as part of the contingent expenditure of the Department.

(d) Taxes both on Residential or Non-residential buildings owned or occupied by the Defence Department shall be debited to the Defence Service Estimates.

#### Cost of Survey of India and other Scientific Parties accompanying a Military Expedition

Article 41. The cost of Survey of India and other Scientific Parties which may accompany a Military Expedition shall be adjusted as follows:-

- (i) All extra expenditure connected with Survey of India unit which would not have been incurred but for field operations shall be borne by the Defence Estimates, provided the Survey of India unit accompanied the expedition at the request of the Defence Department.
- (ii) The cost of the Pay and allowances and contingents of other Scientific Parties shall be borne by the respective Civil Departments concerned while the expenditure incurred on special transport arrangements made by the Defence Service shall be debited to the Defence Estimates.

These rules shall not, however, apply classification of the cost of units of the Survey of India or of other Scientific Parties mobilized for service with the Army on General Mobilization. The whole cost of these units except (in the case of the Survey of India) that of the initial supply of all technical equipment material and stores shall be debited to the defence estimates under Special Rules.

#### General Methods of Accounting

Accounting for transactions pertaining to more than one major heads of account.

Article 42. For the sake of convenience or for other special reasons receipts or charges pertaining to more than one head of account may be booked in the first instance under one of the head concerned but the portion creditable or debitable to the other head or heads involved should be transferred from the former head to the latter before the accounts of the year are closed .A few cases in which this procedure is authorized are cited below:-

(1) where the charges for the supply of water from irrigation canals are consolidated with the land revenue, demand, the recoveries at the consolidated rates are, in the first instance, credited to the head '0029" - Land Revenue" and an approximate amount calculated as the share due to irrigation is transferred to the relevant irrigation revenue head.

(2) charges for collection of corporation tax are accounted for under the minor head "Collection Charges – Income Tax" below the major head "2020-Collection of Taxes on the Income and Expenditure in the first instance the amount debitable to the minor head "Collection Charges - Corporation Tax" being transferred later from the former head to the latter.

(3) Interest paid by Government on loans is taken initially under the head "2049 Interest Payments and necessary transfers from this head are made subsequently in respect of amounts debitable to Commercial Departments by credit to "0049-Interest Receipts".

(4) The Establishment and Tools and Plant charges of Public Works Division are in the first place booked under a single Major head subject to final apportionment among the several Major heads concerned.

(5) The charges relating to the audit of the transactions of the Posts Telegraphs Railways and the Salt Organization of the Ministry of Commerce and Industry, are recorded initially under the head "2016" Audit and are transferred subsequently to the accounts of the respective Departments.

#### Recording of Capital Expenditure in accounts.

Article 43. The following principles shall govern the record of capital expenditure in accounts:-

(i) The Central Government and State Governments should prescribe definite criteria for classifying an item of expenditure as pertaining to "Revenue" or Capital" taking into account the nature and the magnitude of the expenditure involved.

Note: Capital expenditure is generally met from Receipts of a Capital, Debt, Deposit or Banking character as distinguished from ordinary revenue derived from Taxes, Duties, Fees, Fines and similar items of Current Income including extra-ordinary receipts. It is open to the Government to meet Capital Expenditure from ordinary revenues, provided there are sufficient revenue resources to cover this liability.

(ii) All items of expenditure to be met from revenue according to the criteria indicated in (i) above should be initially and finally debited to "revenue" and it is not permissible to debit such expenditure temporarily to capital head, pending its write back to revenue over a period of years .

(iii) The detailed Rules by which allocation of expenditure between capital and revenue in commercial department and undertaking should be determined shall be such as may be made by Government after consultation with the Comptroller and Auditor General/Controller General of Accounts.

### Accounting for transactions relating to Schedule Areas.

Article 44. Receipts and expenditure pertaining to scheduled Areas in a State, vide Article 244 (1) of the Constitutions shall be accounted for under the same major and minor heads such which corresponding receipts and expenditure pertaining to other areas of the State are accounted for, but the receipts and expenditure of the former kind may be shown in the accounts separately from the later if Government so desires.

Article 45. Deleted.

### Accounting for losses

Article 46. Losses of public money stores or other property of Government shall be accounted for in accordance with the rules in chapter 6.  
Exhibition of recoveries in Government accounts.

### Exhibition of recoveries in Government Accounts

Article 47. The rules to regulate the exhibition of recoveries in Government accounts are contained in Chapter 5.

### Accounting for Recoveries of Overpayments.

Article 48. Recoveries of overpayments shall be adjusted in the accounts in accordance with the procedure set out in paragraph 3.10 of General Directions in Budget Manual which reads as follows:-

Recoveries of over-payments whether made in cash or by short drawl from a bill during the same financial year in which such over payments were made shall be recorded as Reduction of Expenditure under the concerned service heads. Recoveries of over payment to previous year(s) shall be recorded under distinct minor head "Deduct recoveries of Overpayments (code "911") below the concerned major /sub major head in the Appropriation Accounts.

Refund of unspent balance of grant/contribution during the same financial year shall be recorded as reduction of expenditure under the concerned Grant-in-Aid major or sub-major head. However, refund of grant/contribution in subsequent years(s) that are initially charged to the major head "3605-Technical and Economic Co-operation with other countries etc., shall be adjusted under a distinct minor head "Deduct- Recoveries of unspent balance ("Code912") below that major head. Similarly refund or unspent Balance of Grant-in-aid by State/Union Territory. Government in subsequent year(s) shall be adjusted under a separate minor head 'Deduct-Recovery of unspent balance of Grant-in-Aid form State/Union Territory Governments ("Code 913") below the major head. "3601 Grants-in-Aid to State Governments" or "3602 Grants-in-Aid to Union Territory Governments" as the case may be.

Note:r The investments made by Government of India in Nationalized Banks and subsequently being written down to adjust the losses incurred by banks, may be shown as 'Deduct Recoveries' below the line in the capital section.

## Accounts of Government Commercial Departments or Undertakings

Article 49. Where any Departments or Departmental Undertakings of Government function on Commercial lines, the essential formalities of Commercial Accounts to the extent prescribed by Government should be strictly observed. In such cases, separate Commercial Accounts of the Departments or Undertakings shall be kept outside the regular Government Accounts. Gross receipts and expenditure of Commercial Departments or Undertakings shall be accounted for under the appropriate Major and Minor heads in the same way as ordinary receipts and expenditure of Government. The heads of accounts should, as far as possible, be common to the Government account, and the General Ledger maintained at the Department or Undertaking, and should be selected with due regard to the Principles of Governmental and Commercial Accounting, so that the monthly Classified Account of Income and Expenditure of the Department or Undertakings may be prepared readily from the General Ledger.

## Working expenses of Commercial Departments

Article 50. As a general rule all expenditure pertaining to any department, including commercial department, should be recorded on the expenditure side of the account only.

## Transactions with other Governments and Account Circles

Article 51. Subject to any general or special orders issued by Government after consultation with the Comptroller and Auditor General, the methods by which transactions between different Account Circles as well as between different Governments including Governments of other countries are settled, shall be as described in relevant Chapters of Account code for the Accountants General and Government Accounting Rules 1990 (GOI).

## Rectification of misclassification

Article 52. The procedure to be followed in rectifying misclassification in accounts shall be as prescribed in Chapter 7 of Account Code for Accountants General, the extracts of which are given in Annexure C to this Chapter.

## Writesoff from Balanced heads to 'Government'

Article 53. (1) Ordinarily, all amounts due to Government which are found to be irrecoverable shall be written-off from the Debt head of account concerned to an expenditure head as a loss to Government. Similarly, any balance due by Government remaining unclaimed for such time as may be prescribed by Government shall be credited as revenue of the Government concerned by debit to the Debt or Deposit head concerned. Amounts outstanding due to book-keeping errors under heads which close to balance shall be written-off to "8680-Miscellaneous Government Account- Write off from heads of account closing to balance", with the specific approval of the Comptroller and Auditor General.



(2) Such un-reconciled balances or differences between the Ledger Balances and those of as per the relevant Subsidiary Registers or Broad-sheets, under any detailed/sub-detailed heads of account relating to any Debt, Deposit, Suspense and Remittance heads in the State Accounts, as per the 'List of Major and Minor Heads of Account', not exceeding Rs.1000/- in each case in any financial Year, may be written-off by an Accountant General to the head "8680 Miscellaneous Government Account-Write-off from heads, of account closing to balance" subject to the following condition:-

- (i) The amounts of un-reconciled balances or differences are continuing for a period of over five years, in the year in which it is proposed to be written-off.
- (ii) The Accountant General has satisfied himself that a dead end has been reached in resolving the differences; and
- (iii) The concurrence of the State Government has been obtained for the write-off.

(3) In the case of 'Provident Fund Suspense', the limit of 5 years mentioned at item (i) of sub clause 2 above will not be applicable. Senior Deputy Accountant General may also write-off the outstanding amount under this head up to Rs.500 in each case subject to his having satisfied himself about the conditions (i) to (iii) of sub-clause 2 above. A quarterly report on items written-off by Senior Deputy Accountant General under the powers delegated to him should be submitted to Accountant General for review. The Accountant General should report to Comptroller and Auditor General of India on the write-off of Suspense half-yearly on 10<sup>th</sup> May and 10<sup>th</sup> November.

(4) Where it is not possible to establish that un-reconciled balances/differences under heads of account which close to balance are either due to book-keeping errors or involve loss/receipts, the balance/differences maybe written-off to "8680 Miscellaneous, Government Account- Writes-off from heads of account closing to balance" with the approval of the Comptroller and Auditor General of India after obtaining concurrence of the Government concerned in all cases where the compilation of account is his responsibility and in cases, where the accounts have been departmentalized or separated from Audit, of the Controller General of Accounts after concurrence of the Chief Accounting Authority concerned is obtained.

#### Accounts to work from balance to balance

Article 54. The accounts of each Government shall work from balance to balance. The closing balance shown in the accounts of each month shall work up to the general cash balance of each Government held in its Treasuries (including remittances in transit) and by the Reserve Bank of India at the end of that month.

Annexure – A

(See Article 25)

#### List of Sections/Sectors/SubrSectors under the Main Divisions of Accounts

##### Part I – Consolidated Fund

##### (1) Revenue:

##### I. Receipt Heads (Revenue Account)

##### A. Tax Revenue:

- (a) Taxes on Income and Expenditure
- (b) Taxes on Property and Capital Transactions
- (c) Taxes on Commodities and Services

- B. Non-Tax Revenue:
  - (a) Fiscal Services
  - (b) Interest Receipts, Dividends and Profits
  - (c) Other Non-Tax Revenue
- C. Grants-in-Aid and Contributions
- II. Expenditure Heads (Revenue Account)
  - A. General Services
    - (a) Organs of State
    - (b) Fiscal Services
    - (c) Interest payments and Servicing of Debt
    - (d) Administrative Services
    - (e) Pensions and Miscellaneous General Services
    - (f) Defence Services
  - B. Social and Community Services
  - C. Economic Services
    - (a) General Economic Services
    - (b) Agriculture and Allied Services
    - (c) Industry and Minerals
    - (d) Water and Power Development
    - (e) Transport and Communications
    - (f) Railways
    - (g) Posts and Telecommunications
  - D. Grants-in-Aid and Contributions
- (2) Capital, Public Debt, Loans etc.
  - I. Receipts Heads (Capital Account)
  - II. Expenditure Heads (Capital Account)
    - A. Capital Account of General Services
    - B. Capital Account of Social and Community Services
    - C. Capital Account of Economic Services
      - (a) Capital Account of General Economic Services
      - (b) Capital Account of Agriculture and Allied Services
      - (c) Capital Account of Water and Power Development
      - (d) Capital Account Transport and Communications
      - (e) Capital Account of Railways
      - (f) Capital Account of Posts and Telecommunications
    - D. Grants-in-Aid and Contributions
- III. Public Debt – Loans and Advances
  - E. Public Debt
  - F. Loans and Advances
  - G. Inter-State Settlement
  - H. Transfer of Contingency Fund
- Part II – Contingency Fund
- Part III – Public Account
  - 1. Small Savings, Provident Funds, etc.
    - (a) Small Savings
    - (b) Provident Funds
    - (c) Other Accounts
  - J. Reserve Funds
    - (a) Reserve Funds bearing interest
    - (b) Reserve Funds not bearing Interest.

- K. Deposits bearing Interest
  - (a) Deposits bearing interest
  - (b) Deposits not bearing interest
  - (c) Advances
- L. Suspense and Miscellaneous
  - (a) Coinage Account
  - (b) Suspense
  - (c) Other Accounts
  - (d) Accounts with Governments of Foreign Countries
  - (e) Miscellaneous
- M. Remittances
  - (a) Money Orders, Remittances and Adjustments between Officers rendering accounts to the same Accountant General and other Remittances
  - (b) Inter-Government Adjustment Accounts
  - (c) Exchange Accounts
- N. Cash Balance.

Annexure – B  
[See Article 26 (c)]  
List of Standard Detailed Heads

1. Salaries
2. Wages
3. Travel Expenses
4. Office Expenses
5. Payments for Professional and Special Services
6. Rents, Rates and Taxes/Royalty
7. Publications
8. Advertising, Sales and Publicity Expenses
9. Grants-in-Aid/Contributions/Subsidies
10. Scholarships and Stipends
11. Hospitality Expenses/Sumptuary Allowances etc.
12. Secret Service Expenditure
13. Major Works
14. Minor Works
15. Machinery and Equipment/Tools and Plant
16. Motor Vehicles
17. Maintenance
18. Investments/Loans
19. Materials and Supplies
20. Interest/Dividend
21. Pensions/Gratuities
22. Depreciation
23. Inter Account Transfers
24. Writes-off/Losses
25. Suspense
26. Other Charges
27. Diet Charges
28. Purchase of Antiquities, Ancient Relics and Contemporary Arts.

Note:- Briefly explaining the scope of Standard Detailed Heads:

1. Salaries:- Will include pay, allowances in all forms to Officers and staff, and the expenses on Leave Travel Concession. This object classification will also be utilized for recording

expenditure on emoluments and allowances of Heads of States and other High Dignitaries. In cases, where it is decided by some Stage Governments to indicate in accounts, the details of 'salaries' such as 'Pay of Officers', 'Pay of Establishments', 'Allowances and Honoraria' etc., for statistical information. Detailed heads may be opened accordingly in lieu of 'Salaries'.

2. Wages:- Will include wages of labourers and to staff at present paid out of contingencies.
3. Travel Expenses:- Will cover all expenses on account of travel on duty including conveyance and fixed travelling allowances but excluding leave travel concession which falls under 'Salaries'.
4. Office Expenses:- Will include all contingent expenditure for running an office, such as furniture, postage, purchase and maintenance of office machines and equipment, liveries, hot and cold weather charges (excluding wages of staff paid from contingencies), telephones, electricity and water charges, stationery, printing of forms, purchase and maintenance of staff cars and other vehicles for office use, as distinct from vehicles for functional purposes like Ambulance Vans, etc.
5. Payments for Professional and Special Services:- Will include charges for legal services, consultancy fees, remuneration to examiners, invigilators etc., for conducting examinations, remuneration to casual Artists by the All India Radio and all other types of remuneration for Professional Services. It will also include payment for services rendered, supplies made by other departments such as Railway, Police etc. a distinction being made in respect of supplies made, services rendered for the running on an office in which case the expenditure will be recorded 'Office Expenses'.
6. Rents, Rates and Taxes/Royalty:- Will include payment of rent for hired buildings, Municipal rates and taxes, etc. It will also include lease charges for land.
7. Publications:- Will include expenditure on printing of office Codes and Manuals and other documents, whether priced or non-priced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sales. This head is to be operated only where the cost of printing is borne by respective departments.
8. Advertising, Sales and Publicity Expenses:- Will include Commission to Agents and Printing of Publicity material.
9. Hospitality Expenses/Sumptuary Allowances, etc.:- Hospitality expenses will include Entertainment Allowance of High Dignitaries etc. Expenditure on refreshments served in Inter-Departmental Meetings, Conferences etc., will however, be recorded under 'Office Expenses'.
10. Major Works/Minor Works:- Will be classified with reference to the classification of Major/Minor Works in CPWD Code. This will also include cost of acquisition of land and structures.
11. Machinery and Equipment/Tools and Plant:- Will include Machinery, Equipment, Apparatus etc., other than those required for the running of an office (vide 4) and special tools and plant acquired for specific works.
12. Motor Vehicles:- Will include purchase and maintenance of Transport Vehicles such as Ambulance Vans which are used for functional activities, as distinct from those used for running an office.
13. Maintenance:- Will record expenditure on maintenance of works, machinery and equipment. It will also include repairs incidental to maintenance.
14. Interest/Dividend:- Will include interest on Capital, Discount on Loans.
15. Pensions/Gratuities:- Will include donations to Service Funds and Contributions to Contributory Provident Funds.
16. Inter Account Transfers:- Will include transfer to and from Reserve Funds.
17. Writeroff/Losses:- Will include Write-off of Irrecoverable Loans. Losses will include trading losses.

18. Other Charges:- A residuary head. This will also include rewards and prizes.  
(G.O.Ms.No.198, F&P (Finance-Wing A&L) Dept., dated 17-05-1976)

Annexure – C  
(See Article 52)  
Account Code for Accountants General  
(Chapter 7 – Transfer Entries)  
Object of Transfer Entries

7.1 Transfer Entries, which are entries intended to transfer an item from one head of account to another, are necessary:-

- (a) in order to correct an error of classification in the original accounts;
- (b) in order to adjust, by debit or credit to its proper head, an item outstanding under a debit, deposit or remittance head;
- (c) in order to adjust inter-departmental and other transactions which do not involve the receipt or payment of cash.

Note:- Another type of case in which transfer entries are necessary occurs when it is found more convenient to classify items pertaining to more than one head of account under a single head of account in the first instance than to classify them under each head of account from the beginning; for example when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to make the distribution upon the totals of the Departmental Abstract or the Detail Book,

General Rules

7.2 Transfer Entries should be prepared in Form A.C.23. On one side of every Transfer Entry there should be only one Major head to which there may be a debit by credit to sundry heads or vice versa; debit should not be taken against sundry head by credit to sundry heads. A fortiori, the same entry should not contain independent corrections of two major heads; it may not debit A by credit to B, and again C by credit to D.

In a Transfer Entry all particulars explaining both the nature of the adjustment and (if it is a correcting transfer) the grounds of the correction must be clearly stated.

7.3 A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made. These adjustments should, as a rule, be made monthly. If this is found inconvenient and if the Accountant General considers that there are sufficient grounds for postponing any adjustments, they may be made quarterly. Unforeseen adjustments should, however, be made as soon as the necessity for them arises.

7.4 Save as may be authorized by the Comptroller and Auditor General, or by Government in consultation with the Comptroller and Auditor General, annual and half-yearly transfers should, as a rule, be avoided. Cases in which such transfers are authorized will be found in the Manuals of the Account Officers concerned.

Correction of Accounts

7.5 (a) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head in the accounts of the same

Government, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Article 6.15; but after the accounts are closed, no correction is admissible, it being sufficient to make a suitable note of the error against the original entry. If, however, the error affects the receipts and disbursements of another Government, or the transactions of a Commercial Department it should be corrected by transfer in all cases as soon as the error is discovered. The procedure to be observed for the correction of errors in the accounts of works in the Public Works Department shall be as laid down in Articles 149 and 200 (a) of Volume-III of Account Code.

(b) An error which affects a debt, deposit or remittance head must be corrected by transfer, however old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction should be made by the removal of the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed, then the following procedure should be followed in the cases referred to –

- (1) an item taken to one debt, deposit or remittance head instead of another, - the correction should be made by transfer from the one to the other;
- (2) an item credited to a debt, deposit or remittance head instead of to a revenue head, or debited to a debt, deposit or remittance head instead of to an expenditure head, - the correction should be made by transfer to the head under which it should originally have appeared;
- (3) an item credited to a revenue head instead of to a debt, deposit or remittance head, - correction should be made by debiting refunds and crediting the proper head.
- (4) an item debited to an expenditure head instead of to a debt, deposit or remittance head, - correction should be made by debiting the proper head and crediting the relevant receipt head.

Noter1:- After the accounts of the year are closed, corrections or transfers affecting capital major heads, unless they affect the account of different Governments, should usually be effected without financial adjustment by alteration of progressive figures, without passing the debit and credit entries through the accounts of the year's financial transactions. This would prevent unnecessary inflation of the current year's accounts and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current accounts would otherwise involve.

Noter2:- Errors in the accounts of Divisional Officers of the Public Works Department shall be governed by the rule in Article 200 of Volume-III of Account Code.

### Outline of Procedure

7.6 A correction by a transfer entry may be proposed by any section of an Accounts office; it should be accepted by the other section concerned if the entry has been drawn up according to rule and necessary particulars are furnished. Original vouchers and other documents in support of the entry should be recorded in the section which originally dealt with them and not sent to the other section concerned along with the transfer entry.

7.7 A Transfer Entry Number Book in Form A.C. 24 should be maintained in each audit or accounts section in which should be entered in brief but clear detail the particulars of each transfer originating in that section, it being sufficient to fill in columns 1 and 2 only in respect of transfer entries received from other Sections. The Transfer Entry Number Book for Central transactions should be kept separate from that for State transactions. The

entries proposed by the several sections should be numbered serially by each, a distinctive letter being used by each section and these numbers entered in their respective Number Books. The number to be given to an entry received from another section should be expressed as a fraction, the numerator of which will denote the number as given by the originating section and the denominator will show the number assigned to the entry in the Number Book of the receiving section.

Note:—The provisions of this Article may be relaxed, at the discretion of the Head of an Accounts Office, when, in view of the large number of transfer entries received from other sections, it is considered more economical only with reference to the entries so received and not those originating in the receiving Section itself, to maintain a simple “Index of Transfer Entries” showing the General Number as allotted by the receiving section and the sectional number of the originating section, in the following form which can be drawn up in manuscript –

Index of Transfer Entries for the month of ..... 20....

General No.	Sectional Number and distinctive letter	General No.	Sectional Number and distinctive letter

7.8 (a) The addition or deduction which should be posted in Departmental Abstracts or the Detailed Books on account of the transfer entries should be worked out from the separate transfer entries of all sections in accordance with the procedure described in the succeeding Articles. This procedure shall consist mainly of the preparation of an abstract known as the Combined Transfer Ledger and Abstract (Form A.C. 25) showing the debits and credits to be made under each detailed head affected by the entries of the month, the totals of the debits and credits of the month necessarily being equal. The Combined Transfer Ledger and Abstract for Central transactions should be kept separate from that for State transactions.

(b) In the case of revenue and expenditure heads, it is the net outcome of the transfer entries against each, i.e., the balance of the head, in the Combined Transfer Ledger and Abstract (Form A.C. 25), which should appear as a debit or credit in the Abstract but in the case of debt, deposit or remittance heads, the gross credit and the gross debit should both appear in the Abstract – the former in the receipt part and the latter in the disbursement part, as these heads have corresponding accounts on both sides.

Note:— When large transfers are made from one debt, deposit or remittance head to another in order to correct the original classification in account the correction should, wherever possible be made by a deduct entry against the original debit or credit, so as to prevent exaggeration of the transactions in the accounts;

When, however, such a transfer affects a debt, deposit or remittance head for which grants are obtained, it should be adjusted, irrespective of the amount involved, on the following principles:—

- (a) When the correction is in rectification of a misclassification of the same year, - by deduct entry against the original debit or credit, as the case may be;
- (b) When the correction is in rectification of a misclassification of the previous year – by plus credit or minus credit under the heads concerned, without affecting the debits for the year; provided that in either case, if the correction involves the transfer of balance from one account circle to another within the accounts of the Central Government, the adjustment in both circles must be made without any reservation within the same official year.

7.9 The Transfer Entries, after being noted in the Number Book, should be posted individually into the left hand columns of the Combined Transfer Ledger and Abstract, against the respective heads affected. The column for "Number" of the entry and that for the "District or Department" which provides for the name of the District or Department in whose accounts the original error appeared, should be filled in at the same time.

7.10 From the right hand money columns of the Combined Transfer Ledger and Abstract, the figures should be posted under appropriate heads in the Departmental Abstract or the Detail Book, immediately under the total of cash transactions. The debits to a revenue head, and the credits to an expenditure head should appear in the "deduct" line, but all other entries (with the exception of the kind mentioned in Note under Article 7.8) are entries of addition and should appear in the "add" line.

7.11 A note of a correction affecting District figures relating to revenue and expenditure heads should be made against the original entry in the Departmental Abstract of the month in which the error occurred. Where the Compilation Book of revenue and service transactions takes the place of the Departmental Abstract, a note should be made similarly in that Book. Transfers affecting a debt, deposit or remittance head should be made by new entries in the month of correction and need not be noted against the original entry. In the case of important transfers, however, a note should be made in red ink, across the original entry in the Detail Book, of the month of its reversal and across the correcting entry of the month of the original one.

Note: When detailed statement of revenue is communicated, month by month, to the revenue controlling authority, particulars of correcting transfers made in the month's accounts should be given at the foot.

### Closing of the Combined Transfer Ledger and Abstract

7.12 The Combined Transfer Ledger and Abstract should be closed by totaling, under each head the figures in the columns on the left, and carrying into the columns on the right the balance in the case of revenue and expenditure heads, and the totals (except as stated in Note under Article 7.8) in the case of debt, deposit and remittance heads. The totals of the two money columns on the left need not be carried forward, but amounts in the two money columns on the right hand side should be totaled and agreed. After the Combined Transfer Ledger and Abstract is thus proved by the agreement between the totals of these two columns, an abstract should be drawn up as indicated in Article 4.6. The Departmental Abstracts or the Detailed Book should then be posted from the columns on the right, the poster ticking off each entry, as he posts it. At the end of the year, the monthly volumes of the Combined Transfer Ledger and Abstract should be arranged in order of the months and bound into convenient volumes.



## **CHAPTER – 4**

### **DIRECTIONS REGULATING INTER DEPARTMENTAL TRANSFERS**

#### **Introductory**

Article 55. The directions in this Chapter shall regulate the conditions under which a Department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the Government concerned.

#### Adjustments between Governments

Article 56. In the case of transactions between two Governments, adjustment shall always be made if required by or under the provisions of the Constitution; and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments concerned.

Noter1:r In all cases of claims for an amount not exceeding Rs.1,000 in each case, for transactions on account of supplies made or services rendered by one Government to another, no monetary claims will be resorted to. However, in respect of claims relating to Commercial Departments/Undertakings of a Government which are required to work to a financial result, for services rendered or supplies made to or by them monetary settlement should be made irrespective of the amount.

Noter2:r For above transactions, the limit of Rs.1,000 and where the supplies/services are to be paid for irrespective of any monetary limit, the settlement will be made through cheques/Bank drafts by the supplied Government. The procedure to be followed for making the monetary settlements in these cases, (i) between the State Governments inter se and (ii) in respect of supplies/services to a Central Government Department will be as indicated below:

- (i) Between the State Governments inter se:  
The concerned officer of the Government in receipt of the supplies or services will present a bill at the Treasury for the cost of services or supplies along with the accepted invoice and requisition for a bank draft in favour of the Officer concerned in the supplying Government and remit the bank draft so obtained to the latter who will present it at the Treasury for encashment and crediting to the proper head of account.
- (ii) Between a State Government and Central Government Department (including Defence, Railways, Postal and Telecommunications Departments besides Civil).

The Department of the Central Government which receive supplies/services will present a bill along with the accepted invoice to its own Accounts Officer concerned who will make the payment by cheques/bank drafts drawn in favour of the officers concerned of the supplying Government in settlement of its claims.

In the reverse case of supplies/services rendered by a Central Government Departments, the cheques/Bank drafts received by it from the supplied Government will be presented by it to its Accounts Officer for encashment and credit to the proper head of Account. In case the Departmental officer is himself in account, with a branch of the bank, the cheque/draft will be remitted by him to the bank with challan showing particulars of the Head of account for credit to Government account.

Noter3:- The Union Territory Governments will also follow the procedure indicated above as may be applicable to them for settlement of their inter-Governmental transactions arising out of services rendered or supplies made by/to them.

Noter4:r These instructions will not apply to payments to supplies arranged by the Department of Supply in the Ministry of Commerce for purchases made by the State Governments etc. through Directorate General of Supplies and Disposals. In this regard the procedure already laid down by this Ministry will continue to hold good.

Noter5:rThe procedure to be followed for realization of customs duty of goods imported by the various Governments/Departments will be laid down separately by the Department of Revenue and Banking (Revenue Wing). Similarly, the procedure to be followed for settlement of claims relating to supplies made by the Medical Store Depots to various Governments/Departments will be prescribed separately by the Department of Health in the Ministry of Health and Family Welfare.

Noter6:rThe Principles and procedure indicated in Notes 1 and 2 above will also be followed for settlement of inter-Departmental transactions among Defence, Railways, Postal, Telecommunication and Central Civil Departments on account of services rendered or supplies made by one Department to another.

Article 57. Already Deleted.

Adjustments with Foreign Governments, outside bodies etc.

Article 58. Unless exempted by Government by General or special orders, services shall not be rendered without being paid for to any foreign Government or non-Government body or institution or to a separate fund constituted as such. Any relief in respect of payment for services rendered or supplies made to any outside body or fund should ordinarily be given through a grant-in-aid rather than by remission of dues.

Local Ruling under Article 58

As regards the incidence of charges incurred in connection with remittances from Treasuries having a Currency Chest to branches of the State Bank, Instruction 28 (g) under Treasury Rule 30 should be followed. Charges on account of all telegrams relating to currency matters should be debited to the Reserve Bank. Such charges should, therefore, be incurred in cash and Service Postage stamps should, however, be used on communications regarding currency matters sent by ordinary post, as the expenditure is met by the Government and not debited to the Reserve Bank.

InterrDepartmental adjustments

Article 59. For purposes of inter-departmental payments, the departments of a Government shall be divided into Service Departments and Commercial Departments according to the following principles.

A. Service Departments:- These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of the idea of Government or (b) are necessary to, and form part of the general conduct of the business of Government. Examples of category (a) are: the departments of Administration of Justice, Defence, Jails, Medical, Police, Public, Health, Education, Forest. Examples of category (b) are: the Department of Survey of India, Printing and Stationery, Public Works (Building and Roads Branch), Central Purchase Organization under Director General of Supplies and Disposal, New Delhi.

B. Commercial Departments or Undertakings:- These are constituted mainly for purpose of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not

necessarily Government functions. They are required to work to a financial result determined through account maintained on commercial principles.

Note: Government shall specify whether a particular department or particular activities of department shall be regarded as commercial department or undertaking.

#### Local Ruling under Article 59

A list of departments and undertakings at present recognized by the Government of Andhra Pradesh as Commercial is given in the Annexure to this Chapter.

Article 60. Save as expressly provided in this Chapter, a Service Department shall not make charges against another Department for services or supplies which fall within the class of duties for which the former Department is constituted.

The following exceptions to the rule in this article have been authorized:-

(a) The Forest Department may charge any other Department for vegetable, animal or mineral products extracted from a forest area.

(b) Payment must ordinarily be made for convict labour as in the case of that supplied to the Public Works and other Departments of Government, but no charge shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.

(c) The cost of additional Police Guards supplied to an irrigation or other project while under construction, may be debited to the project concerned.

#### Local Ruling under Article 60

1. Prison labour supplied to the Public Works Department should be charged for. The Adjustments should be based on the value of the prison labour at the rates prescribed for the purposes.

2. When any land or building is transferred from one Service Department to another under the Andhra Pradesh Government, the transfer should be made free of charge.

As an exception to the above rule, transfers of land or buildings of the Governor's official residences should be charged for. The expenditure should be debited against the grant for the maintenance and improvement of official residences of the Governor.

3. The Services rendered by the Training and Production centers under the control of the Directorate of Industries to other Government Department shall be charged for at the costs fixed by the Officers-in-charge of such training and production centers. (Govt.Memo.No.53473/Accts/59-1, dated 20.10.1959 and Memo.No.73316/Accts/59-2, dated 29.12.1959).

The Officers whose expenditure is charged to the project estimates are not entitled to free supplies of goods or services from Government Departments. The cost of all such supplies and services made by Government Departments shall be charged to the project estimates.

(Govt. Memorandum No.65028/1570/Accts./68, dated 12.05.1969).

4. That supplies made or services rendered by the Institutions of the Animal Husbandry Department mentioned below, either to other Government Departments or to the other institutions of the same department shall be paid for at the prescribed rates:-

- (1) All Government Livestock farms including Breeding and Dairy Farms.
- (2) All Sheep and Goat Breeding Farms including Wool Technological Laboratory, Sheep and Wool Extension Centers, Sheep and Demonstration units and Piggery Units.
- (3) All Government Poultry Farms, Research Stations including Poultry and Duck Extension Centers and Poultry Units.
- (4) Key Village Centers and Units.
- (5) Andhra Veterinary College, Tirupathi and Schools of Veterinary Science and Animal Husbandry, Visakhapatnam and Rajendranagar.
- (6) Veterinary, Biological and Research Institute including Biological and Ranikhet Disease Vaccine Centers.
- (7) Diseases Investigation Schemes.
- (8) Live Stock, Sheep, Goats, Pigs, Poultry and Ducks Distribution Schemes.  
(Govt.Memo.No.58299/Accts./61-1, dated 19.09.1961).

Article 61. A Commercial Department or Undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other Departments of Government.

This direction may be applied to particular units or particular activities of any Department even though the Department as a whole may not be a Commercial department. Such a unit or activity shall ordinarily charge for its services or its supplies to, and may likewise be charged by, either the Department of which it forms a part or any other Department.

Noter1:r Save as otherwise provided in this Chapter, service rendered by Service Department falling under Clause-A (a) of Article 59 in the normal discharge of its function shall not be regarded as service rendered for the purpose of this Article.

Noter2:r The supply of residential accommodation by one Department to the employees of another shall not for the purposes of the Directions in this Chapter be held to constitute a service rendered. In all such cases, the rent charged for residential accommodation will be the rent recoverable under the rules for the time being in force from the person actually using such accommodation.

#### Local Rulings under Article 61.

1. Expenditure by the Public Works Department on buildings of a Commercial Department should be charged to the grant of the latter Department.

2. Except when the Government order otherwise in any particular case rents should be charged for office accommodation supplied by the Public Works Department to Commercial Departments, Government Commercial Undertakings and Departments of the Central Government.

3. When any land or building is transferred from or to a Commercial Department, the full market value should be charged.

4. When a Government servant of a Commercial Department of the Andhra Pradesh Government is lent to another State Government or the Central Government for short periods or vice versa, the procedure to be followed in the matter of recovering from the

borrowing Government, the pay, allowances, etc., of the Government servant should be the same as that indicated in Miscellaneous Local Ruling 3 in Appendix No.3.

Article 62. Where one Department makes payment or renders service as an agent of another Department of the same Government, the principal Department may, subject to such monetary limits as may be fixed by Government in this behalf, be debited with the expenditure incurred on its behalf by the agent Department.

#### Local Rulings under Article 62.

1. The monetary limit fixed by the Andhra Pradesh Government for the purpose of this Articles is Rs.500/-.
2. The law charges incurred on civil suits in connection with execution of Government works fall under three categories namely:-

(1) The amount of the claim for which a decree is given.

(2) The amount of the incidental law charges incurred by the executing Department in connection with a work financed from its own Departmental heads of expenditure, e.g., when the Public Works Department carries out a work chargeable to the Public Works heads of expenditure, and

(3) The amount of incidental law charges incurred by the executing Department when acting as an agent in connection with a work financed from a different head of expenditure, for instance, when the Public Works Department executes a work the cost of which is debitable to a head other than the Public Works heads of expenditure e.g. General Administration, Medical etc.

(4) Charges falling under category (1) above, viz. Decretal amounts should in all cases be debited to the work concerned and booked as expenditure charged on the Consolidated Fund of the State. The charges referred to in category (2) should be debited to the sub-head "Establishment-Contingencies" of the executing Department. As regards charges mentioned in the category (3), the amount should generally be borne by the Department on whose behalf the work is undertaken. In exceptional cases, however, where it is established that the law suit has been caused by deliberate act of an employee of the agent Department for his personal gain, the charges should be adjusted by recovery from the individual concerned or by debit against the standing charges of that Department according to the merits of each case.

Note 1: The cost of land acquired by a Civil Department on behalf of the Public Works Department is debitable in the accounts of the latter as part of the cost of the works for which the land is taken up, but when land is taken up for two or more service Departments conjointly, the cost is wholly debitable to the Department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

Note 2: When special official is employed for acquisition of land for any Department, the expenditure on Pay, Allowances, etc. of the Special Officer and his establishment and any expenditure on contingencies is debitable to that Department as part of the cost of land. When the land is taken up by a Civil Officer not specially employed for the work, only special charges incurred in connection with acquisition of the land on establishment, contingencies etc., shall be borne by the department for which the land is acquired.

Article 63. Without prejudice to the general principle contained in Article 60, the Defence services shall, in respect of inter-departmental transactions, charge and be charged for services rendered and supplies made to or by other Departments, unless in particular cases or classes of cases, Government in consultation with the Comptroller and Auditor General have decided that the inter-Departmental adjustment would be unsuitable and undesirable.

Noter1:rThe Defence services shall not be required to pay rent for non-residential accommodation supplied by the Central Civil Departments nor shall rent be charged for buildings of the Defence Services occupied for non-residential purposes by the Civil Departments of the Central Government other than those falling under Clause-B of Article 59.

(Memo. No.65444/Accts/56-5, Finance dated 22<sup>nd</sup> January, 1957).

Noter2:-The Defence Service also shall not be required to pay for the use of the Government Civil Aerodromes and for other incidental services rendered by the Civil Aviation Department to Indian Air Force Planes, nor shall the Civil Aviation Department be charged, as a reciprocal arrangements, for the use of the aerodromes of the Indian Air Force by the Civil Aircrafts.

Article 64. A branch of a service Department performing duties supplementary to the main function of the Department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted.

#### Example

Jail Manufacture, Survey Map-Publishing, Printing (Publishing Department), Mint (miscellaneous services other than coinage). The Information and Publicity Department (servicing etc., done for radio sets and TV sets installed in other Government Institutions) General Administration Department.

(Memo.No.19207/Accts./60-1, dated 03.03.1960)

“Animal Husbandry Department (for supplies made or services rendered either to other Department of Government or to institutions of the same Department)”

(Govt. Memo.No.58299/Accts./61-1, dated 19.09.1961).

Article 65. A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department e.g., Workshops of a Department, Dockyards.

Article 66. A regularly organized store branch of a department should ordinarily charge any other department for supplies made. But petty and casual supplies of stores may, if the supplying department consents, be made without payment.

#### Local Ruling under Article 66.

The procedure for the adjustment of the cost of stores issued from a ‘Stock’ or ‘Materials’ Account in the Public Works Department is prescribed in Article 18 in Volume III.

Article 67. Notwithstanding anything contained in the Directions in this Chapter, a Government may for special reasons which shall be recorded and communicated to the Accountant-General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of Departmental control of expenditure.

## Local Ruling under Article 67

1. Fees and duties leviable by law should be paid by Government departments in the same way as by private individuals e.g.:-

- (1) Customs duty on imported stores.
- (2) Translation charges levied by the High Court under Translation and Printing Rules.
- (3) Fees due to the Registration Department for the registration of documents for search fees registration offices.
- (4) Charges for copies of judgments and depositions levied under 'Copyists' Rules. Charges will be levied only when the records are lengthy and the work has to be done by the Copyist staff of the Courts.
- (5) Fees for the inspection of Government boilers.
- (6) Fees for testing and inspection of electric installations owned by the Government.
- (7) Leases on lands in Reserved Forests leased to hillmen free of assessment for the purpose of securing labour.
- (8) Subject to exceptions noted below, the Department of Government should add to the price of all articles sold by them a sum equal to the sales-tax and enter it separately in their accounts and credit the amount into the treasury every month under the head "0040 Tax on Sales, trade etc., -102 Receipts under the State Sales Tax Act" as an advance payment against the assessment.

Exceptionsr(1) (i) Sales of cinchona products and quinine substitutes sold by the Government and their agents.

(ii) Transactions by or on behalf of the Department of Civil Supplies, Andhra Pradesh.

2. An amount equal to the loss under "Examination Fees (10<sup>th</sup> Class)" on account of the concession granted to children and dependents of Ex-Army men in each year should be credited in the final accounts of that year to the head '0202.Education, Sports, Arts and Culture-01 General Education 102 Secondary Education' (Sub-heads: Tuition fees, Examination fees) by debit to the head "2202 General Education 02 Secondary Education 108 Examination."

3. Book adjustments may be made for services rendered or supplies made between Sections of the Agriculture Department affecting the accounts of Schemes financed wholly or partly by outside Bodies or Governments.

[Memo No.11101/Accts/62-1, dated 1-3-1962]

General.

Article 68. Where under the direction in this Chapter, payment is required to be made by one Department of Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charges for supervision on other indirect expenditure connected with service or supply for which payment is made.

Article 69. Payments of amounts due by one Department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

#### Local Ruling under Article 69.

1. Fees due by Government Departments to the Registration Department for the registration of documents or for searches in registration offices and fees due to the Boiler Inspection Department for the Inspection of Government boilers should be adjusted by means of contingent bill drawn by the Departmental Officers concerned duly endorsed for payment by transfer credit to the Registration or Boiler Inspection Department, as the case may be.

The Forest Department and the Public Works Department (in regard to fees chargeable to specific works) should follow the same procedure.

2. Deleted.

3. Petty supplies costing not more than Rs.50/- made to Government Commercial Undertakings should be paid for in cash as opposed to transfer in the accounts. This does not mean that such payments should always be made in coin or currency or Bank notes. When, with the special sanction of the Government, a Government Department or a Government Commercial concern is permitted to settle accounts with other Government Departments by actual payment instead of by book-transfers, the payment should as far as possible, be made by cheque or Government drafts, which should be crossed and marked "Not Negotiable" so as to ensure credit of the amounts to a Government head of account at the Treasury. If, however, the payment to be made is below the minimum money limit for which a cheque or a Government draft can be issued, the amount may be paid in cash or remitted by money order when necessary

4. Deleted.

5. Any receipts including cash recoveries from employees, contractors etc., realized by a Division/PAO of the Public Works Department on behalf of any other Division/PAO Department or Government should be passed on by book transfer, if the recovery occurs within PAO's jurisdiction and by cash/cheque/DD, if occurs and on different PAOs

6. Payment of taxes on Government buildings should be made by book adjustment in the case of Zilla Parishads and Municipalities as these have banking account at the treasury. Taxes due to panchayats which have no banking account at the treasury may however be paid in cash.

Foot Note: See instructions 3 chapter 4 part III Volume-I A.P. Treasury Code.

7. Payment due by Government Departments under the Motor Vehicles Act and Rules and the Andhra Pradesh Motor Vehicles Taxation Act should be made by presenting separate contingent bill at Pay Accounts Office or at the Treasury or Sub-Treasury concerned as the case may be where the bill will be passed for 'nil' payment and necessary adjustments made in the concerned head of account.

The Forest and Public Works Departments (in regard to taxes and fees chargeable to specific works) should follow the procedure indicated in the second sub-paragraph in Local Ruling 1.

8. The special rules applicable to the Public Works Workshops are contained in the Local Ruling under Article 182 of the A.P.A.C. Volume-III

(Memo No.8004/E,A/53-2, Finance dated 4<sup>th</sup> March 1953)



Article 70. Deleted.

Article 71. Any question of doubt or dispute arising in connection with the interpretation of the Directions in this Chapter will be decided by the Comptroller and Auditor-General with the approval of the President.

#### ANNEXURE

##### Commercial Departments recognized by Government of Andhra Pradesh (Vide Article 59)

Animal Husbandry and Fisheries Department.

1. Ice-cum-Cold Storage Plant, Tungabhadra Dam.
2. Fishnet Making Plant, Tungabhadra Dam.
3. Fish Seed Farm, Tungabhadra Dam.

Education Department

4. Andhra Pradesh Government Text Book Press, Hyderabad.

Finance Department

5. Andhra Pradesh Government Life Insurance Department, Hyderabad.

Home Department

6. Government Central Press, Hyderabad.
7. Government Regional Press, Kurnool.
8. Government Regional Press, Vijayawada.

Revenue Department

9. Government Distillery Narayanaguda, Hyderabad  
(Reference: Page 142 of Comptroller and Auditor General Report, Civil for the year ended 31<sup>st</sup> March 2005 – Para 1.8.3)

CHAPTER 5  
DIRECTIONS REGULATING THE EXHIBITION OF RECOVERIES OF  
EXPENDITURE IN GOVERNMENT ACCOUNTS  
Introductory

Article 72. The Directions contained in this Chapter indicate the manner of classification of 'recoveries' of expenditure in Government accounts.

The term 'recovery' is used in this Chapter in a limited sense to denote repayment of or payment by another Department of the same Government or by another Government or by a non-Government party (including Public Sector Undertakings, Autonomous Bodies and Private Persons and Bodies to a Government Department) which initially incur the charge and classified it in the accounts as final expenditure by debit to Revenue or Capital heads of accounts. Recoveries towards Establishment charges, Tools and Plants, Fees for procurement or Inspection of stores or both etc., effected at percentage rates or otherwise are some examples.

Recoveries from Private Persons or Bodies and Governments Outside India

Article 73. Recoveries from private persons or bodies (including Local Funds and Governments outside India) should, as a general rule, be treated as Revenue and not as Deduction from expenditure.

Exceptions – (i) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to Government being nil, the recoveries may be taken in reduction of expenditure.

(ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts:

The Technical Estimates take cognizance of all anticipated receipts from sale proceeds of materials, plant etc., received from the old structure while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. The recoveries falling under these two categories should therefore be treated as Reduction of Gross Expenditure.

Recoveries by one Government from another.

Article 74. As between two or more Governments the following directions shall regulate the classification of recoveries.

(a) If the recoveries represent debits to another Government of expenditure which was so debitable from the moment it was sanctioned, they should not be treated as revenue of the Government effecting the recoveries, but as deduction from the expenditure.

(b) In the case of Projects, jointly executed by several Governments, where the expenditure is to be shared by the participating Governments in agreed proportions, but the expenditure is ab initio incurred by one Government and shares of another participating Governments recovered subsequently, such recoveries from other Governments should be exhibited as Abatement of Charges under the relevant expenditure head of account in the books of the Government incurring the expenditure initially.

(c) Recoveries of the classes falling under (a), and (b), if not affected within the accounts of the year in which the expenditure was incurred, should be treated as revenue. Exception: In cases where the recovery is made on the basis of the calendar year instead of the Financial Year, the whole amount of the recovery may be treated as reduction of expenditure though a portion of it relates to expenditure incurred during the previous Financial Year.

(d) Recoveries on account of commuted value of pensions affected from other Governments should be treated as deductions from expenditure.

(e) All other recoveries should be credited as revenue of the recovering Government, whenever they are received.

Classification of recoveries made by one Department from another Department of the same Government.

Article 75. As between different Departments of the same Government, the recoveries shall be classified as deduction from the gross expenditure except that such recoveries as are made by a Commercial Department e.g. Railways, Department of Posts, Department of Telecommunications or a Departmental Commercial Undertaking (e.g. AIR) should be treated as receipts of that Department.

Exception: Recoveries of fees for purchase, inspection etc., effected by the Central Purchase Organizations of Government of India (e.g., DGS&D, Army Purchase Organizations of the Ministry of Defence) are treated as receipts of the Department concerned.

Noter1: Such recoveries realized by a non-Commercial Department (other than the Central Purchase Organizations of the Government of India) from another Department of the same Government shall be shown in the relevant Demand for Grant as "below the line" recovery under the appropriate major head of account. Recovery actually effected, irrespective of the year to which it relates, shall be adjusted in accounts in reduction of expenditure and exhibited in the schedule of recovery to be attached to the Appropriation Accounts of the year in which the recovery is effected.

Noter2: The term "recoveries" by Commercial Department (viz. Posts, Telecommunications and Railways) or by a Departmental Commercial Undertaking (e.g. A.I.R) for the purpose of this Article shall apply to recoveries in respect of services rendered to other Departments in pursuance of the proper functions for which the Department is constituted, that is to say, in the case of Department of Posts and Department of Telecommunications, recoveries shall be classified as receipts only when they are made in respect of Postal, Telegraph or Telephone services rendered to the other Departments. Where, a Commercial Department or Departmental Commercial Undertaking acts as an agent of another Department for the discharge of functions not germane to the essential purpose of the Department, the recoveries shall be taken in reduction of expenditure.

### Receipts and Recoveries on Capital Account.

Article 76. Notwithstanding anything to the contrary that may be provided by or under the Directions in this Chapter, receipts and recoveries on Capital Account in so far as they represent recoveries of expenditure previously debited to a Capital major head shall be taken in reduction of expenditure under the major head concerned, except where under the rules of allocation applicable to particular Department, such receipts have to be taken to revenue.

### Settlement of Doubts or Disputes.

\Article 77. In case of doubt or dispute, the question whether any particular recovery is classifiable as revenue or as deduction from expenditure under the Directions in this Chapter the matter shall be referred to the Ministry of Finance Department of Expenditure, Controller General of Accounts for its decision on the advice of the Comptroller and Auditor General.

Article 78. Already Deleted.

CHAPTERr6  
DIRECTIONS REGULATING THE EXHIBITION OF LOSSES IN GOVERNMENT ACCOUNTS  
Introductory

Article 79. The Directions in this Chapter shall regulate the exhibition and adjustment of losses in Government Account.

Receipts

Article 80. (1) If a claim be relinquished, the value of the claim shall not be recorded on the expenditure side as a specific loss.

(2) If money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed in the Consolidated Fund or the Public Account, it should be brought as a receipt in to the Consolidated Fund or the Public Account, as the case may be, and then shown on the expenditure side by record under a separate head as a loss.

Noter1: The term "Government Servant" used in Clause (2) of this Article Includes persons who, though not technically borne on a Regular Government establishment, are duly authorized to receive money on behalf of Government\*.

Noter2: Where losses of Public money are wholly or partially met by non-issue of pay or pension and the Account Department authorizedly applies the unissued amount to meet the public claim, the resultant balance of the claim alone should be treated as a loss, the emoluments due being debited to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

Foot Noter\* For a fuller definition of the term "Government servant", see T.R.2 (b) of the Andhra Pradesh Treasury Rules in Part-I, Volume-I of the Andhra Pradesh Treasury Code.

Buildings, Lands, Stores and Equipment.

Article 81. Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a Suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the Suspense heads also.

Cash in Hand, whether in Treasuries or in Departmental Charge.

Article 82. All losses or deficiencies should be recorded under separate heads in the accounts.

Noter1: The acceptance of counterfeit coins or notes shall be regarded as a loss of cash.

Noter2: Any recovery made in the course of the year in which the losses are brought to account shall be shown by deduction from the head under which the losses is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

## Local Ruling under Article 82.

A loss of cash which is written off under orders of a competent authority should be debited as a contingent charge of the Department concerned. No distinction should be made between a loss affecting a service head and a loss affecting a debt or remittance head, except as regards losses on remittances of coin, which should be debited to "Account with the Reserve Bank of India", and irrecoverable loans and advances granted under Chapter-X of the Andhra Pradesh Financial Code, which, when written off under proper authority, should be debited to "M.H.2075-Miscellaneous General Services –Other Expenditure-Other items".

A loss of cash due to acceptance of counterfeit coins or notes and any amount transferred from the treasury balance in order to make good any deficiency found in the currency chest should be debited under the head "Advances-Repayable" pending recovery or orders to write it off. Any amount which the Government finally order to be written off as irrecoverable on account of any such loss would be adjusted as a Provincial charge under the head "M.H.2075. Miscellaneous General Services – Other Expenditure-Irrecoverable temporary advances-written off".

## Irregular or Unusual Payments

Article 83. Irregular or unusual payments should be recorded in the accounts with general reference to the ordinary rules of classification according to the nature of the expenditure: for example, an overpayment of pay shall be debited to the head "pay". Similarly, an excess payment for bricks manufactured shall be debited to the work for which the bricks are used. It is only when special heads exist in the accounts for recording such charges, as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments shall be separately recorded.

## Inevitable Losses.

Article 84. Where losses are an inevitable feature of the working of a particular Department, the major head of account under which the expenditure of that Department is recorded shall contain separate descriptive heads under which such loss may be recorded.

## Exhibition of Losses in Appropriation Accounts.

Article 85. The rules relating to the exhibition of losses in the Appropriation Accounts are contained in the instructions issued by the Comptroller and Auditor General for the preparation of those accounts.

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APPENDIX – 1 Deleted

APPENDIXr 2 Deleted

APPENDIX 3  
(See Article 29)

Principles and Rules regulating the Distribution of  
Certain Charges and Receipts between Governments

(Approved by Government in G.O.Ms.No.53, Finance (Accounts) Department, dated 13r02r 1962 in respect of Central and other State Governments. Memo No.68476rA/Accts/62r1, dated 15r9r62 and Memo No.38458/Accts/62r2, dated 4r6r1962)

Ar INTRODUCTORY  
BrPAY, ALLOWANCES, PENSIONS, ETC.

- I. Incidence of Pay and Allowances, other than Leave Salaries.
- II. Incidence of Leave Salaries.
- III. Deleted
- IV. Incidence of Pensions.
- V. Deleted.
- VI. Deleted.
- VII. Deleted.
- VII-A. Incidence of Family Pensions in respect of Armed Forces Officers and of Civil Officers serving with the Armed Forces.

C – OTHER CHARGES

- VIII. Incidence of expenditure involved in Audit and keeping Accounts.
- IX. Incidence of Grants of Land and Alienations.
- X. Incidence of the cost of Police functions on Railways including the cost of protecting Railways Bridges.
- XI. Incidence of the cost of (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that Department.
- XII. Incidence of the charges relating to the maintenance and demarcation of and disputes over, boundaries.

D – RECEPTS

- XIII. Incidence of Leave Salary and Pension contributions recovered in respect of Government servants lent on Foreign Service.
-

## A – INTRODUCTORY

The rules regulating the incidence of pay, leave and pension, etc., charges of Government servants as well as of certain other charges and receipts between Governments which are set out in this Appendix are based on arrangements agreed between the different Governments and are therefore binding on all of them.

## B – PAY, ALLOWANCES, PENSIONS, ETC

### I. Incidence of Pay and Allowances, other than Leave Salaries.

1. Subject to any other arrangements which may be settled mutually between the Governments concerned, the incidence of transit pay and allowances including travelling allowances of a Government servant transferred from one Government to another, will be regulated in accordance with the following principles:-

(i) When a Government servant is transferred permanently from one Government to another, his transit pay and allowances including travelling allowances shall be borne by the Government to which he is transferred.

(ii) When the services of a Government Servant are lent by one Government to another, the transit pay and allowances including travelling allowances while he is joining and leaving the new service shall be debited to the borrowing Government. This principle applies even in cases where the Government servant lent takes leave either before joining the borrowing Government or before re-joining the lending Government and holds good even in respect of joining time admissible to a Government servant returning from leave out of India of more than 120 days under Revised Leave Rules. For this purpose officers of the Indian Medical Service employed under Provincial Governments should in all cases be regarded as lent to those Governments by the Central Government (Defence Department).

(iii) In the case of an officer in joint cadre serving two Governments his transit pay and allowances including travelling allowances on transfer from one office to another shall be debited to the office to which he is proceeding.

(iv) "When a Government servant while on foreign service is transferred to another foreign service without reverting to the Government service, the transit pay and allowances and transfer Travelling Allowances shall be borne by the foreign employer to whom the employee proceeds on transfer".

(Govt. Memo No.49948/1113/Accts/68, dated 15-5-1969)

Note:r "In the case of Government servants returning from duty abroad whose services are lent to another Government, the liability of the borrowing Government for the transit pay and allowances including travelling allowances while joining the new service without reporting to in the original service shall be restricted to the period commencing from the date of arrival of the Government servant in India."

(Govt. Memo No.88795/2581/Accts/63-3, dated.25-2-1964)

2. When a Military or Medical Officer holding a civil post on consolidated pay which is less than his military pay is allowed to draw the difference between them, he draws it from the department-Central or State-from which he receives his consolidated pay.



3. The following Rules govern the incidence of the cost of troops lent to Civil Departments of the Central Government and to State Governments. The words 'Military' and 'Troops' are used include Indian Navy and Air Forces as well as the Army.

(1) When Troops are required on duties of a (Military) nature – [e.g., ceremonial purposes and provision of escorts or guards of honour in circumstances not covered by instruction No. 755 of the Regulations for the Army in India (1962 Edition) and flag marches when they fall into the category of cases involving duties of a military nature and when they are not connected with the maintenance of law and order], the extra cost, if any of supplying the services required (e.g., in the way of transport, equipment, etc.) will be met by a contribution from State or the Civil Department concerned of the Central Government to the Defence Service Estimates.

Note:- The cases in which flag marches come within the scope of this rule will be decided by the Central Government.

(2) (1) the types of duties that Armed forces may be called upon to perform in aid of Civil Authorities are as follows:-

- (a) Maintenance of law and order.
- (b) Maintenance of essential services.
- (c) Assistance during natural and other calamities such as earthquakes, floods, fire and famine.
- (d) Assistance required in the execution of development projects.
- (e) Any other types of assistance which may be needed by the Civil authorities and which the Armed Forces are in a position to render.

(2) For maintenance of law and order vide (a) in rule 2(1) above, all expenditure will be borne by the Central Government but the State Government may contribute towards the cost, if they wish to do so.

(3) For maintenance of essential services, for assistance during natural calamities and assistance in the execution of development projects, vide (b) to (d) in rule 2(1) above, no recoveries will be made from the State Government/Union Territory Administration on account of:-

(a) Normal pay and allowances and rations for service personal of the Unit which may be made available from within the Order of Battle. However, in cases where additional units are maintained by retaining the Units due for disbandment or by raising new Units specifically to meet the requirements of State Governments/Union Territories, the entire cost of these units will be charged.

(b) All other expenditure like the cost of payment for consumable stores including pay and allowances will be charged.

(c) For non-consumable stores and equipment:-

- (i) Depreciation assessed on the replacement cost on account of wear and tear.  
For Aircraft, depreciation will be calculated on the original cost.
- (ii) Cost of repairs and maintenance.

- (iii) Cost of replacement of equipment rendered unserviceable, assessed on its condition before use. In the case of aircraft, normal strike of wastage element will be charged.'
- (d) Incidental expenditure, e.g. cost of move of Units, Personnel and equipment to and from the site of work and extra allowances, rations, clothing and amenities will be charged where provided.
- (e) Hospitalization and treatment of the service personnel injured whilst employed in rendering aid will be charged.
- (f) Pensionary liability in respect of any troops while employed in aid of Civil authorities will be that of Government of India. Damages to crops or compensation payable to civilians would be the responsibility of the State Government.
- (g) Assistance rendered by Armed Force for extinguishing fire will be governed by the principles laid down in the Ministry of Defence letter No.F.256/51/D(15) dated 18<sup>th</sup> April,'55 as amplified letter dated 18<sup>th</sup> May, 1955.
- (h) Non-consumable stores and equipment issued in the circumstances detailed in para 2(3) above, the depreciation rate will be calculated by dividing the Price Vocabulary rates plus 25% by the life of the item in use. Additional packing and Transportation charges, cost of repairs and maintenance charges, cost of stores issued for repair will be paid by Civil authorities.
- (i) Cost of replacing items of personal kit/clothing rendered unserviceable or lost accidentally due to no fault of an individual while employed in aid during natural calamities will be met by the State Government if classified by the Survey Board on termination of aid.
- (j) In the case of Indents for equipment on loan for period of over six months, the issue will be only of payment and not on loan.
- (k) No departmental charges will be levied over and above the cost of replacement of Equipment and stores rendered unserviceable during rendition of aid during flood, relief operations and other natural calamities.
- (1) Recoveries of hire charges in respect of stores other than ordinance stores will be made as following:-
- (i) Tools & Plant Engineering Stores
- Hire charges will be based on Para 943 of MES Regulations. For items not covered by above Para, the charges will be fixed in consultation with the Ministry of Defence (Finance).
- (ii) MT Vehicles.
- Recovery will be made at normal rates in accordance with Army Instruction No.928 of 1945 as amended from time to time. In the case of items not covered by this, the hire charges will be fixed in consultation with the Ministry of Finance (Defence).
- (4) For any other type of Assistance, vide item (e) in rule 2(1) above.
- (a) The complete cost of Armed Forces including ordinary pay and allowances cost of transport of equipment including loss, repair etc. and extra-ordinary charges in the shape of special pay or transportation of stores will be recovered.

(b) The recoveries in respect of stores equipment or vehicles issued in connection with aid to civil authorities will include hire charges for stores, equipment or vehicles assessed as per normal rules and expenditure incurred on transportation, handling etc. charges.

(c) The depreciation charges in case of ordinance stores will be calculated on the basis of price Vocabulary rates plus 50% divided by life of the items in use, expressed in months.

(d) The recoveries of hire charges in respect of stores other than ordinance stores will be made on the lines laid down in rule 2(3) (1) above.

(e) In the case of assistance rendered by Indian Navy to Civil Ministries etc. or the loan on hire of Naval Yard Craft, equipment, tools etc. the depreciation charges will be calculated as under:-

(i) In terms of Para 1(b) of the Ministry of Defence letter No.Dy/0201/IHQ/SO-II/3152/D(N-I) dated 21-11-1959 and 3620/D(N-I) dated 17<sup>th</sup> September '77 as amended from time to time for loan on hire of Naval Yard Craft, equipment tolls etc; and

(ii) for assistance rendered by India Navy Ship, in terms of Ministry of Defence letter No.Ac/3977/8(2)NHQ/1951/DO III/DLN.II dated 26<sup>th</sup> December 1980 as amended from time to time.

(f) In the event of difference of opinion as to the actual method of calculating the charges payable by State Government, the decision of the Government of India will be final.

4.(1) Rewards for proficiency in oriental languages paid to a Military Officer from the Defence Services Estimates during the three years preceding his transfer to other Departments of the Central Government or to State Governments will be recovered by the Controller of Defence Accounts (Pensions), Allahabad, from the department or Government concerned on confirmation of the officer in his Civil appointment.

4.(2) Rewards to Military Officers in temporary Civil employ under the Central or State Governments for proficiency in oriental languages are paid by the Controller of Defence Accounts (Pensions), Allahabad from the Defence Services Estimates in the first instance. On confirmation of an officer in the Civil Department, the Controller of Defence Accounts (Pensions), Allahabad, will recover from the department or State Government concerned, the Amount of any language rewards paid to the officer from the Defence Service Estimates.

4.(3) The amount recoverable from the Civil Department of the Central Government or from the State Government in these cases is the civil rate of language reward as published by the Department of Education but in the case of officers of the category referred to in sub-clause (1) above the difference between the Military and the Civil rates of awards is recoverable from the officers themselves in installments of Rs.50 per mensem.

Note:- Rewards for passing the Lower and Higher Standard examinations in Urdu by officers in temporary Civil employ are not refundable to the Defence Services Estimates.

4-A Indian Commissioned Officers of the Armed Forces in Civil Employ count their Civil service as qualifying for the outfit allowance under item(d) of

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- (a) their pay and allowance are governed by the new pay Code; and
- (b) they are required to wear uniform while in civil employ.

The entire cost of the outfit allowance is debitable to the estimates of that Ministry (Central Civil)/ State Government under whom the Officer is employed and the allowance becomes due for payment.

5. When soldiers, are sent under Military escort from one station to another to stand trial on a criminal charge, they will travel like any other party of soldiers on duty, under a warrant furnished by the Military authorities, the charge being met from the Defence Service Estimates. When a soldier is conducted by a Police escort, the charge will be Civil; the warrant issued in such cases should include the accused as he is a soldier proceeding to a certain place under the orders of his Military superior and therefore on duty.

6. Civilian Government servants, who belong to the Army in India Reserve of Officers, when called up for training, receive the following emoluments:-

- (i) When proceeding to carry out their training direct from their civil appointments, the pay and allowances which they would have drawn in their civil appointments but for the training, for the whole period of absence on such training inclusive of the time spent in transit to and fro;
- (ii) When proceeding to carry out their training while on leave in India, Myanmar, Sri Lanka, United Kingdom or Northern Ireland, the civil leave pay and allowances which they would have drawn but for the training;
- (iii) When proceeding to carry out their training on the expiry of leave out of India taken from their civil appointments but before re-joining their civil appointments for duty joining time civil pay from the date of disembarkation in India to the date preceding that on which their training, commenced and full civil pay for the period of actual training and the period spent in journeying to the place of their civil appointments; and
- (iv) Military pay and allowances for the period of actual training.

The emoluments drawn under (i) to (iii) are debitable to the Civil-Central or State Estimates and that under (iv) to the Defence Service Estimates.

It is necessary to provide a substitute in the place of such an officer undergoing training, the additional cost will be a charge on Civil Estimates.'

Note:- This rule is also applicable in regard to the allocation of the civil pay of a Government servant, who is a member of the Indian Naval Volunteers Reserve or the Indian Naval Reserve, when called up for training.

7. Reservists of the Indian Army employed under the Central or State Governments will, when called up for periodical military training receive military pay and allowances. They will also receive the excess, if any, of their civil pay over their military pay, provided that this concession is specifically sanctioned by the Department of the Government of India or the head of the attached or subordinate office concerned, or by the State Government in whose employ the reservists are serving in their civil capacity. Except where the civil pay of the reservists is met from the Defence Service Estimates the extra expenditure involved will not constitute a charge against the Defence Services Estimates.

7-A. Civilian, Central or State Government servants who are members of the various Army, Navy and Air Force Reserves (excluding the reserve of the officers) will, when called up for periodical training, receive pay and allowances as under:-

- (a) during the transit period they will be entitled to their civil rates of pay and allowances to be met from the Budget to which such expenditure is debitable;
- (b) for the period of training (excluding periods of transit) if the pay and allowances (excluding concessions in kind, e.g., free ration, etc.,) admissible as reservist are less than the pay and allowances admissible in the civil post, the difference will be paid and debited to the Budget head to which the individual's civil pay is normally debitable.

8. Deleted.

9. The Military pay and allowances drawn under paragraph 250 of the Regulations for the Auxiliary Force, India, by a Civilian Government servant who is a member of the Auxiliary Force, India, on his being called out or embodied under section 18 of the Auxiliary Force Act, are borne by the Defence Service Estimates. In cases in which the Government servant draws, in such circumstances, civil rate of pay, the amount, if any, by which those rates of pay exceed military pay and allowances is debitable to the ordinary head of expenditure to which the civil pay of the individual concerned is debitable.

10. Travelling allowance of Telegraph signalers accompanying State Governors and other high officials on tour is debited to the department concerned, although their pay for the period is debited to the Telecommunications Department.

11. Deleted.

12. Subject to any separate agreements that have been or may be arrived at between the various Governments, the pay and allowances including travelling allowance of a Government servant summoned to give evidence in his official capacity in a Criminal Court or in a Civil Court in a case in which Government is a party are, during the period of his absence, debited to the Government under which he is employed. Actual expenses under the rules of the Court, if admissible, are, however, payable by the Court, and debited to Court contingencies.

#### Local ruling under Rule 12

The rules regulating the payment of travelling allowance to officers of certain other Governments including certain Foreign Governments appearing as witnesses on summons before the Criminal Courts in the State of Andhra Pradesh and to officers of the Andhra Pradesh Government appearing as witnesses on summons before the Criminal Courts of other Governments and the incidence of these charges are contained in the publication "Criminal Rules of Practice and Orders" issued by the High Court of Judicature at Hyderabad.

## Incidence of Leave Salaries.

The following rules govern the incidence of leave salaries of Government servants who have served under two or more Governments.

1. (a) The existing system of allocation or sharing of the liability on account of leave salary or payment of leave salary contribution by one Department of Central Government to another including Railways, Posts, Telecommunications, Defence Departments dispensed with. The liability for leave salary will be borne in full by the Department from which the Government servant proceeds on leave, whether it be his parent Department or a borrowing Department with whom he is on deputation.

In the case of Government servants who avail of leave on termination of their deputation period, the liability for the leave salary will be borne by the Department which sanctions the leave.

The above Rules will apply to all cases of leave salaries paid on or after 1<sup>st</sup> January, 1978.

(GOI.,M.F.,O.M.No.F.2(117)/76/SC, dated the 26<sup>th</sup> December, 1977)

1. (b) The system of allocation of leave salary between Central and State Governments and between State Governments was dispensed with effect from 1.4.1987.

(Lr.No.14(5)/86/TA/1029 dt.9.10.1986 of CGA Ministry of Finance Department GOI, New Delhi);

- (i) Service under the "Local Fund" administered by Government and Commercial Department within the same Government should be regarded as service under separate Government;
- (ii) a lending Government is ordinarily a Government under which a Government servant first obtains permanent employment;
- (iii) Deleted.

Notes:r 1 to 4 deleted

## Local Rulings

(1). When a Government servant is transferred from service under a Government to a Government other than that under which he was first employed, leave account should be continuously maintained and no subsidiary leave account need be maintained for the service rendered in borrowing Government.

(2) Deleted.

3. The Government to which a Military Commissioned Officer in Civil employ is transferred should not be regarded as occupying the position of a lending Government unless and until the officer obtains permanent employment under that Government.

(4) Deleted

(5) Deleted

(6) Deleted

2. Deleted

## Local Rulings

(1). Furlough taken by Military Officers, should be treated as leave on half average pay and the furlough pay admissible to them under Military Rules while on such furlough in or ex-India should be viewed as equivalent of leave on average pay for purpose of raising debits, the privilege leave taken by such officers being viewed as equivalent of leave on average pay for this purpose.

2. Deleted.

3. Deleted.

## Local Rulings under Rule 3

1. Incidence of leave salary of a Government servant who has been transferred permanently to Local Fund not administered by Government: As per FR 129, the transfer of Government servants to service under Local Funds which are not administered by Government will be regulated by FRs in Chapter-XII i.e. Foreign service terms and conditions. On the contrary leave salary of persons transferred to Government service from Local Fund not administered by Government is regulated as per FR 130.
2. Incidence of leave salaries of employees of Local Funds administered by Government who are transferred to Service under Government or vice versa:- Cases up to 31-3-1987 allocation of leave salary should be made between the different Governments as laid down in this section. From 1-4-87 onwards, no allocation of leave salary between the Governments. The liability of leave salary should be borne by the Department from which employee proceeds on leave.
3. Classification of leave salary of a State Government servant holding a post under the Central Government in addition to his own post under the State Government:- When a State Government servant is appointed to hold a post under the Central Government in addition to his own post under the former, the Government of India have decided (vide No.F.78 Civil Service Regulations 26, dated 3<sup>rd</sup> March 1926 of the Government of India, Finance Department) that the whole of the increase in the leave salary due to his holding a Central Government post is debitable to that Government. This principle is equally applicable to the increase in the joining time pay under Fundamental Rules 107(b) (ii) which is practically leave salary in another name.
4. Already Deleted.
5. Incidence of Leave Salary of Research Staff employed in connection with the Research Scheme financed by the Indian Council of Agricultural Research: The Research staff employed on Schemes of the Indian Council of Agricultural Research falls under two categories-
  - (1) those with a lien on substantive posts under Government; and
  - (2) those without such lien, directly recruited for temporary employment on such schemes. These may further be sub-divided into-
    - (a) Officiating men, who, though deputed to work on a Council's Scheme would continue in service under Government but for their deputation.
    - (b) Officiating men who would have been discharged for want of vacancy, but for their deputation to work on a Council's scheme.

Staff falling under category (1):r The entire leave salary is debitable to State revenues whether they are employed on old or new schemes, i.e., schemes sanctioned after 31<sup>st</sup> March 1938.

Staff falling under category 2(a) and (b):rThe leave salary in respect of personal employed on old schemes is debitable to State revenues where substitutes are employed in the leave vacancy. In cases where no substitutes are entertained, the leave salary is debited to the grant of the scheme concerned. The leave salary of staff employed on new schemes and renewal of old schemes and failing under category 2 (a) is debitable to State Revenues, but that of those falling under category 2 (b) to the funds of the Council and only to the extent of leave admissible under the Central Civil Services (Leave) Rules, 1972 of the Central Government, in respect of the period of employments under the Council's Scheme.

6. Deleted.

7. Deleted.

8. (1,2,3,4) Deleted.

3rA. When a Government servant is granted an extension of service and the whole of the leave at his credit on the date of compulsory retirement, encashed as per the leave rules under FR 86(a) or any other corresponding leave rule and no leave is carried forward on extension of service, the Government for whose benefit the extension is sanctioned will bear the entire charge for leave-salary in respect of the leave earned by him during the period of extension. When, however, such a Government servant carries forward any leave on extension of service, such liability continues, but only in respect of the leave actually carried forward.

4. Deleted.

5. The Government which sanctions "leave not due" will bear the charges on account of such leave in the first instance in all cases, but in cases where the Government servant on return from such leave is transferred to another Government before the "leave not due" taken by him is completely earned by duty, such readjustment of the charge may be made as may be agreed upon by the two Governments concerned.

#### Local Ruling under Rule – 5

The following arrangements have been agreed upon between the Andhra Pradesh Government and the Central Government and the Governments of West Bengal, Assam, Bihar, Odisha, the Punjab and the Uttar Pradesh.

When an officer who has been granted and has availed himself of leave not due transferred to another Government before the leave not due taken by him is completely wiped out by service under the Government which sanctioned the leave, the portion of the leave-salary which cannot under the rules be adjusted against the Government sanctioning the leave, will be debited to the other Government.



When for any reason the officer so transferred fails to earn sufficient leave to wipe out the leave not due granted to him before transfer, the Government which sanctioned the leave to him will be re-debited with the leave-salary for the period of leave not due which is not wiped out by subsequent service in the province to which he has been transferred.

In the case of transfers between the Andhra Pradesh Government and the Government of Maharashtra each case will be dealt with on its merits.

6. With effect from 1-4-1987. Leave-salary in respect of special Disability Leave granted to a Government servant will be borne by the Government which sanctioned the leave.

7. The allowances paid to a Government servant during study leave will be borne by the Government under which he was employed when the study leave was granted.

8. The Government which received or remitted the contribution for leave-salary of a Government servant in Foreign services should bear the charges for his leave salary in respect of the leave earned by him during such service.

#### Local Ruling

Where the leave salary is chargeable to another Government, the amount will be debited through account current to the Government concerned and where it relates to a Zilla Parishad, or Foreign employer, the charge should be classified under the same head as pay and the recovery should be effected direct from the Zilla Parishad or Foreign employer and when recovered intimated to Accountant-General, Andhra Pradesh.

9. In respect of Government servants subject to the Central Government's Central Civil Services (Leave) Rules, 1972, or similar rules issued by other Governments which make the calculation of leave in relation to the period of duty impossible, contribution for leave salary is recovered from borrowing Governments. The liability of a borrowing Government to pay contributions to the lending Government ceases when a Government servant is permanently transferred to the former, but the lending Government remains responsible for the leave salary of the Government servant in respect of "earned leave" at credit on the date of his permanent transfer to the borrowing Government. This amount of 'earned leave' should be exhausted first by the Government servant before any leave in respect of service after permanent transfer to the borrowing Government is taken by him. The leave-salary in respect of any other kind of leave which may be taken by the Government servant after his permanent transfer to the borrowing Government under the leave rules of that Government will be borne by that Government.

Note 1:- In the case of officers borne on joint cadres, allocation of leave salary will be made in accordance with the arrangements mutually agreed upon by the Government's concerned.

Noter2 Deleted.

10. Deleted.

11. Deleted.

Section – III is deleted.

#### IV – Incidence of Pensions

1. Except in regard to the apportionment of liabilities in respect of pensions of the serving and retired Government servants of the undivided India between India and Pakistan the following rules regulate the adjustment of pensionary charges of Government servants who have served under one or more than one Government. These rules also constitute the agreements relating to the distribution of pensionary charges contemplated by Article 290 of the Constitution of India.

2. Deleted.

2rA. A Local Fund administered by Government should be regarded as a separate Government for the purposes of these rules.

3. For the purpose of these rules –

(1) "Length of service" means of qualifying service".

(2) Service under a Government includes period for which a Government servant drew pay or leave salary from that Government.

(3) Deleted.

(4) Deleted.

(5) Foreign Service should be treated as service under the Government which received, or remitted, as the case may be, the contributions for the pension in respect of such service.

(6) Compassionate allowances are treated as pensions.

4. Simplification of adjustment of allocation of pension between various Departments of Central Government and State Governments.

(a) The liability of pension including gratuity in respect of Government servants serving under various Central Government Departments including Railways, Posts, Telecommunications and Defence Departments will be borne by the Department to which the Government servant permanently belongs at the time of retirement. No recovery of proportionate pension need be made from other Central Departments under whom he had served. These orders take effect from 1.1.1978 and applicable for all pensions sanctioned on or after the date.

(G.O.I. Ministry of Finance OM No.F(2)/117/76/SCDL 26.12.77).

(b) The system of allocation of pension between Central and State Governments and between State Governments was dispensed with effect from 1.4.1987 and will apply to all cases of pensions sanctioned on or after that date. In pursuance of these orders, the liability of pension including gratuity will be borne in full by the Government (Central or State) to which the Government servant permanently belongs at the time of retirement. Now recovery of proportionate pension will be made from the Central / State Governments under whom he had served.

(Lr.No.14(5)/86/TA/1029, dt.9.10.86 of CGA Min.of Fina. Dept., of Expr., GOI, New Delhi).

(c) It is further clarified by G.O.I. that in the case of retirement/ death before 1.4.1987 where pensionary benefits are sanctioned on or after 1.4.1987 there may be no allocation of pension. As regards the type of cases where a pensioner retired prior to 1.4.1987 and pension was also sanctioned before 1.4.1987 but a revision becomes due after 1.4.1987, it is clarified by G.O.I. that although the pension had been sanctioned prior to 1.4.1987 the recovery of proportionate pension need not be insisted upon after revision as it would be in keeping with the spirit of the orders dt.9.10.1986.

(Lr.No.14(50/86/TA/328, dt.23.03.1988 of CGA, Ministry of Finance, G.O.I New Delhi).

5. Deleted.

6. When a deficiency in qualifying service is condoned, the period condoned should be reckoned as service under the Government which condones it.

7(a) The various pensions sanctioned prior to 31.3.1987 such as wound and injury pensions, pensions to dependants of Mutiny Veterans, special additional pensions etc., and allocated between various Governments as per the then existing rules will continue to be allocated as such even after 1.4.1987.

(b) Incidence of pension of Government servants transferred between Burma (Now Myanmar) and India after 31<sup>st</sup> March, 1937:- It has been decided by the Central Government in consultation with the Government of Burma (Now Myanmar) that the liability of the State Government for the payment of pension of officers (including High Court Judges) transferred between Burma (Now Myanmar) and India after 31<sup>st</sup> March, 1937 should be limited to that earned by service in the State concerned.

Provisions of High Court Judges (salaries and conditions of services) Act, 1954 as amended upto 1999 intended to protect the service rights of the Judges do not preclude an arrangement of this nature.

8. Deleted.

9. to 35. Deleted.

Section V – is Deleted.

Section – VI is Deleted.

Section – VII is Deleted.

#### VII.A – Incidence of Family Pensions in respect of Armed Forces Officers and of Civil Officers serving with the Armed Forces.

Family Pensions in respect of Armed Forces Officers granted under Defence service Regulations or instructions-whether at the ordinary or other rates – are debited to the Defence Service Estimates, even though the officers concerned may have served under Civil Departments of the Central or State Governments. Family Pensions in respect of Armed Force Officers in Civil employ granted under the provisions of section III of Chapter XXXVIII of the Civil Service Regulations or the Superior Civil Services (Extraordinary Pensions) Rules, 1936, or the Central Civil Services (Extraordinary Pensions) Rules or under similar rules framed by the State Governments are debited wholly to the Civil Department-Central or State-as the case may be.

Family Pensions in respect of Civil Officers serving with the Armed Forces either in a Civil capacity or otherwise, are debitable to the Defence Service Estimates.

## C – OTHER CHARGES.

### VIII – Incidence of Expenditure Involved in Audit and keeping Accounts:r

The following rules govern the incidence of expenditure on Audit and Accounts:-

- (i) Under Article 149 of the Constitution and the provisions of Section 13 of the Comptroller and Auditor General's (DPC) Act, 1971 the Comptroller and Auditor-General is responsible for the audit of all expenditure from the revenues of the Union and of the States and certain accounts specified in the Act. In conducting such audit, the Comptroller and Auditor General performs statutory function entrusted to him and the cost of this function is a charge of the Central Government.
- (ii) Besides the audit of expenditure from the revenues, of the Union and of the States and of certain accounts, as mentioned in Rule (i), the Comptroller and Auditor-General may be entrusted with the audit of the accounts of "any other authority or body" by or under any law made by Parliament under the provisions of Article 149 of the Constitution. The cost of such audit is recoverable from the authority or body whose accounts are audited.

Note –1:- The expression "any other authority or body" does not include private commercial and quasi-commercial undertakings (other than Government companies as defined in Section 617 of the companies Act, 1956) in which Governments in India may be participating.

Note –2:- In the case of Government Companies the recovery of the cost of supplementary audit conducted under section 619 (3) (b) of the Companies Act, 1956 shall be waived in those cases where audit is done by the Comptroller and Auditor – General through his own departmental staff; but shall be enforced in case where the Comptroller and Auditor General employs professional auditors for the second audit.

- (iii) If a State Government requests the Comptroller and Auditor General to arrange for a more detailed or a local audit of expenditure, transactions or accounts etc., which relate to or form part of the accounts of the State, the criterion for deciding the incidence of the expenditure involved in such audit is whether or not the Comptroller and Auditor – General agrees to do the work as part of his legitimate statutory functions. If he does, the cost of the audit should be treated as a charge of the Central Government, since what is involved in an extension of audit for which the Comptroller and Auditor-General is statutorily responsible. The fact that such audit is undertaken in a single State is not a decisive consideration in the apportionment of cost as the extent of audit to be conducted in any case is determined by the Comptroller and Auditor-General.
- (iv) The Comptroller and Auditor-General is not responsible ab initio for the audit of any accounts mentioned in Section 13(b) of the Comptroller and Auditor General's (DPC) Act, 1971 but when he undertakes the audit of any such accounts he becomes statutorily responsible for the work. In this case also, the cost of audit is a charge of the Central Government.
- (v) The Comptroller and Auditor-General is not statutorily responsible for the audit of the accounts of local authorities (other than those in relation to the accounts of which specified duties have been entrusted to him by or under any law made by Parliament) whose accounts do not constitute part of the accounts of the Union or of any State

and of the accounts of private commercial and quasi –commercial undertakings (other than Government companies as defined in Section 617 of the Companies Act, 1956) in which Governments in India may be participating. Such audit can be undertaken by the Auditor-General only on a “Consent” basis and on such terms and conditions as regards recovery of cost etc., as may be settled between him and the Government concerned.

Note:- The recovery of cost of audit of the accounts of local bodies / Institutions that are wholly or largely financed from Grants-in-aid or loans by Government shall be regulated as follows:-

- (i) Where the Comptroller and Auditor General is the sole Auditor for a local body/institution, whether under any law made by Parliament under Article 149 of the Constitution or on consent basis under Section 21(1) of CAG’s (DPCs) Act, 1971 charges will be payable in full unless specifically waived by Government.
  - (ii) Where the local body/institution has its own auditors and audit by Comptroller and Auditor-General is conducted in addition with a view to safeguarding government interests and ensuring that the grants or loans by Government have been utilized for the purpose for which they are given the Comptroller and auditor-General will be acting in discharge of the C&AG’s DPC Act, 1971, is a charge of the Central Government.
- (vi) Expenditure involved in keeping the accounts of State, in so far as the responsibility for keeping such accounts remains with the Comptroller and Auditor-General under Section 10(1), [2<sup>nd</sup> Proviso to Sec.10(1) and 1<sup>st</sup> Proviso to 10(1)] of the Comptroller and Auditor General’s (DPC) Act 1971, is a charge of the Central Government. The cost of keeping such accounts of a State as are covered by the Initial and Subsidiary Accounts rules issued under Section 10(1), 2<sup>nd</sup> Proviso to Sec.10(1) and 1<sup>st</sup> Proviso to 10(1) of the Comptroller and Auditor General’s (DPC) Act 1971 is a charge of the State concerned. Similarly, if in any State the Comptroller and Auditor General is relieved of the responsibility for the keeping of the accounts of any particular service or department of a State Government in pursuance of Sec. 10(1), 2<sup>nd</sup> Proviso to Sec.10(1) and 1<sup>st</sup> Proviso to 10(1) of the Comptroller and Auditor General’s (DPC) Act 1971, the cost of keeping such accounts will be a liability of the Government of the State.
- (vii) The maintenance of the internal accounts of a department of a State Government is part of the ordinary duties of a State Government and is therefore a responsibility of the State concerned. Thus, if the Comptroller and Auditor-General is asked to scrutinize or advise on the modification of an existing system of internal accounts kept in a department of a State, such work can be undertaken by him on a ‘consent’ basis and on specified terms and conditions as in rule (v) above.

## IX – Incidence of Grants of Land Alienations

State Governments receive compensation from the revenues of the Central Government for all grants of land and assignments or remissions of land revenue sanctioned on or after the 1<sup>st</sup> April 1921 in favour of officials and non-officials in recognition of exceptional services rendered by them to the Central Government.

1. The value of compensation for grants of land, etc., by the Defence Department should be debited against the Defence Services Estimates.

2. All special pensions and jagirs in the form of assignments of land revenue sanctioned for Military Officers on a date previous to 1<sup>st</sup> April 1921 under the Government of India, Special War Rewards Scheme should also be debited to the Defence Service Estimates.

## X. Incidence of the Cost of Police Functions on Railways including the Cost of protecting Railway Bridges.

1. With effect from 1.4.79, the cost of GRP, (without distinction of 'Crime' and Order Police) will be shared between the State Government and Railways on 50 : 50 basis, provided that the strength of GRP is determined with the approval of the Railways.

2. For the purpose of calculating Railway's share of cost of GRP the following will be included :-

- (i) Pay and all types of allowances in respect of GRP staff including office supervisory staff up to the level of Superintendent of Police.
- (ii) Office expenses and contingencies.
- (iii) Cost of Pensionary charges.
- (iv) Cost of rent of buildings occupied by GRP Staff.

In addition to above, charges on account of medical reimbursement and medical allowances payable to staff, may also be considered in internal check for payment. However, charges on account of pay and allowances of medical staff viz., Doctors, Nurses etc. are not to be shared.

3. The following rules regulate the incidence of the cost of protecting Railway Bridges :-

(a) Protection of Railway bridges under normal condition is the responsibility of the concerned State Government and the expenditure incurred thereon will be borne by them.

(b) In the event of replacement of Police guard by military or other armed Force of the Union :-

- (i) when the service of the Military or other armed force of the Union are placed at the disposal of the Railways at the request to the Railway Administration, the expenditure of the guards will fall upon the Railway.
- (ii) If the substitution is made on general ground of Government Policy and service is taken over by Defence Services, or other Public Service Department as part of the regular duties, the charges will be debited to Defence Services or the Public Works Department concerned, as the case may be.

## XI. Incidence of the Cost of (1) Forest Surveys carried out by the Survey of India and (2) Forest Maps prepared by that Department

The rules governing the incidence of the cost (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that department are given in Chapter IX of the Survey of India Handbook of Topography.

## XII – Incidence of the charges relating to the maintenance and demarcation of, and disputes over, boundaries.

The incidence of these charges between a Foreign Country and India is regulated by the following principles:-

1.(a) Maintenance – half the maintenance charges will be borne by the State concerned : or for Union Territories by the Centre, the other half being recovered, as far as practicable, from the Foreign Country, failing which, the Foreign Country's share will be borne by the Central Government.

(b) Demarcation and Disputes – Charges relating to demarcation of boundaries and boundary disputes will be borne by the Central Government under Entry of the Union List, subject to such recoveries as may be made from the Foreign Country.

Note 1:- The arrangement in (a) above in its application to Nepal will be subject to special arrangements worked out in consultation with the Nepal Government.

Note 2:- The share of the Bhutan Government for maintenance and demarcation of, and disputes over, boundaries will be borne by the Central Government for the present.

2. Where streams or other water courses form the boundary and where the ordinary principle of the median line applies, the Government concerned (i.e., Foreign Country or India) will bear the cost of maintenance of the boundary line on its side. Where a separate set of Survey Marks is maintained by each of the two Governments on its side, the cost of maintenance of the survey marks should be borne by the Government concerned.

### Local Ruling under Section CrXII.

The following arrangements have been agreed upon between the Andhra Pradesh Government and the Governments of Tamil Nadu and Karnataka in regard to the incidence of the expenditure incurred in the joint investigation and settlement of discrepancies in frontier boundaries :-

The common boundary line is indicated by the survey and demarcation adopted by each of the two Governments on its own side of the common line. Each Government should meet its own expenditure on the joint investigation and settlement of discrepancies between the two surveys, since it is to the interest of each Government that both surveys should indicate an identical line. No claim should be made by one Government against the other for the renewal or repair of old stones or fixing additional stones in order to rectify or complete the former Government's survey and vice versa, except where it is found necessary to repair or renew a stone or to plant an additional stone in order to indicate a point common to the surveys of both Governments when the cost of such operation should be shared by the two Governments and the share which each Government should be asked to pay should be settled in advance before operations are undertaken.

### Miscellaneous Local Rulings on Certain Charges.

1. The following are some of the mutual adjustments agreed upon between the Central Government and the Andhra Pradesh Government:-

(i) The Medical Store Department of the Central Government will be charged for any confiscated cocaine hydrochlorate, B.P., supplied to it : the amount paid should be credited to "0039 State Excise" or "0070 Other Administrative Services" according as the sale-proceeds are realized by the Excise Department direct or in connection with any judicial proceeding.

(ii) The cost of maintenance and repatriation of non-criminal pauper lunatics belonging to other nationalities than the Indian who are repatriated to the other countries will be borne as indicated below:-

- (a) Maintenance charges in India will be borne by State revenues when the reception order was made in the State.
- (b) Repatriation to other countries, in cases where arrangements are made for repatriation direct to the country concerned through the Consul or other representative of the Foreign Government in India, the cost of repatriation should be met by the Foreign Government. In cases where such assistance through an official representative of the Foreign Government is not available, the cost thereof will be borne by the Central Government.

Note:- The cost of maintenance includes the cost of removing a lunatic to and from a hospital.

(iii) Except where otherwise specially ordered all printing, binding etc., work done in the Government Press, Hyderabad, for officers of the Central Government will be paid for by the Central Government. The Director, Government Press, should forward to the Accountant General annually as soon as possible after the close of the financial year a statement showing the adjustment to be made against the Central revenues on the above account.

(iv) The provisions of Article 63 will apply also to transactions between the Andhra Pradesh Government and the Defence Department.

(v) It will be a part of the normal duty of the Police to assist the Military authorities in saving Military buildings which are in danger from fire, and no bonus should be claimed from the Defence Department for such services. The Defence Department has agreed that it will similarly be a part of the normal duty of the Military, if within call, to assist in extinguishing fires in Civil buildings and that they will claim no compensation or bonus from the Civil authorities for such services.

(vi) Deleted.

(vii) As between the Andhra Pradesh Government and the Civil and Military Station at Bangalore, no claim should be preferred or admitted on account of the cost of maintenance of mental patients.



(viii) The procedure laid down in item (vi) under Local Ruling 2 below regarding claims on account of the maintenance of prisoners will also apply in relation to claims against Centrally Administered Areas.

(ix) Deleted.

2. The following arrangements have been agreed upon between the Andhra Pradesh Government and other State Governments, etc.:-

(a) Charges relating to prisoners and inmates of Borstal Schools.

(i) Conveyance and other incidental charges of under-trial prisoners sent from the Andhra Pradesh State to other State/Union Territory and Vice versa should be borne by the State sending such prisoners.

(ii) Maintenance charges of prisoners transferred on mutual agreement from the Andhra Pradesh State to the Uttar Pradesh and vice versa should be borne by the State to which the prisoners are transferred.

(iii) Deleted.

(iv) No charges will be claimed for the maintenance of prisoners received by transfer from the Andhra Pradesh State to any of the other States, namely, West Bengal, Assom, Bihar, Orissa, Punjab, Madhya Pradesh and Uttar Pradesh and vice versa under the Police Register Transfer system.

No charges will be claimed by one State Government against another for the maintenance of prisoners transferred under section 40 of the Prisoners Act, 1900 (India Act III of 1900), either to give evidence or to answer charges.

No charges will be claimed for the maintenance of prisoners convicted for smuggling opium or cocaine and transferred to the Andhra Pradesh State from Assom vice versa.

Note:- As a matter of convention, no claims are made against other State Governments for the charges incurred on account of the escort of prisoners undertaken by the police of this State on behalf of other State Governments. Such claims should, however, be preferred against any State Government who raise a similar claim against the Andhra Pradesh Government.

(v) When prisoners, whether ex-military or otherwise, convicted by Civil Courts of Criminal Jurisdiction to undergo imprisonment for three months and above are transferred to the State of their origin, the transferring State should bear the cost of transfer and the State of origin should bear the cost of maintenance. This reciprocal arrangement has been accepted by the States of Andhra Pradesh, Tamilnadu, Maharashtra, West Bengal, Punjab, Bihar, Assom and Orissa.

(vi) Maintenance charges of adolescents transferred from the State of Maharashtra to the State of Andhra Pradesh and vice versa for detention in Borstal schools should be borne by the State to which the adolescents are transferred.

(vii) All claims against other States on account of the maintenance of prisoners should be made by the 15<sup>th</sup> February of the year following the calendar year to which the claim relates.

A separate statement should be prepared of the claim against each State allowing the appropriate rebate on account of the cash earnings of prisoners. The rates of maintenance charges and cash earnings per prisoner should be worked out once in three years on the average of the figures for the three preceding consecutive years and the rates so calculated should be adopted for each of the next three years following the period to which the calculation relates.

(viii) In case where a person is detained at the instance of a State Government, in another State, the liability for expenditure on his maintenance, etc., during the period of his detention in that State, should rest with the State Government, under whose instructions his detention has been effected.

(b) Charges relating to mental patients.

Note:-The cost of maintenance of mental patients referred to in the under mentioned rulings should be taken to include the cost of their transfer from one place to another.

(i) The cost of maintaining patients domiciled in the Madhya Pradesh, Uttar Pradesh and the Punjab who are admitted into mental hospitals in the Andhra Pradesh, State and vice versa, should be borne by the State into a hospital of which the patient is admitted.

(ii) The cost of maintaining the patient should be recovered from or paid to, Maharashtra, West Bengal and Bihar, except the European Mental Hospital, Ranchi, when a patient domiciled in one of them is admitted into a mental hospital of the State of Andhra Pradesh or vice versa subject to the exception indicated below:-

In the case of a patient domiciled in the State of Andhra Pradesh and admitted into a mental Hospital in West Bengal or Bihar or vice versa, action should be taken at once for his removal to a mental hospital in the State of his domicile; the cost of maintaining him for a short period between his reception and removal should be borne by the State into a hospital of which he is received pending removal.

(iii) Already Deleted.

(iv) As between the Andhra Pradesh Government and the Government of Karnataka, the following procedure will apply; when a British subject from the Andhra Pradesh State has to be admitted to a mental hospital in Karnataka State, the Karnataka Government will at once communicate this information to the Andhra Pradesh Government and ascertain whether he may be so admitted and whether the Andhra Pradesh Government will bear the cost of his maintenance or whether he may be sent back at the cost of the Andhra Pradesh Government. A similar procedure will be adopted by the Andhra Pradesh Government when a subject of Karnataka State has to be admitted to a mental Hospital in the State.

The above procedure should be adopted in regard to the maintenance of mental patients belonging to the Andhra Pradesh State in the Mental Hospital, Bangalore, and the maintenance of patients belonging to the Civil and Military Station, Bangalore, in the mental hospitals of Andhra Pradesh.

(v) Fees for the X-Ray treatment, X-Ray examination and radium treatment of mental patients should be claimed from the other States or Foreign Government concerned when no reciprocal arrangement is in force between the Andhra Pradesh Government and the other Governments for the treatment of mental patients domiciled in the other Government's jurisdiction without preferring any claim.

(C) Other Charges

(i) Lepers belonging to the Andhra Pradesh State and admitted into a leper asylum in Karnataka State or vice versa should be maintained in the asylum in which they have been admitted at the cost of the Government in whose territory they are domiciled unless they are sent back to the State or State of domicile with the consent and at the cost of the Government in whose territory they are domiciled.

(ii) When members of the Sansia Tribe (a criminal Tribe known also as 'Kanjars' or 'Sansias') are escorted by the authorities of the State of Andhra Pradesh on repatriation to the State of Maharashtra or vice versa, the cost of repatriation within each State should be borne by the Government of that State.

(iii) The cost of post-mortem examinations conducted in the border areas of the States of Andhra Pradesh and Odisha should be borne by the Government at whose instance the examination is conducted and the fee charged should be in accordance with the scale obtaining in the State in which the examination is conducted.

(iv) The rules relating to the incidence of charge on account of antirabic treatment accorded to indigent patients belonging to other States are laid down in Appendix 18 to the Andhra Pradesh Financial Code.

(v) The Medical Examination for the following purposes in the case of Government servants serving under the Governments of Maharashtra, Assam, Punjab, Orissa, Bihar, Uttar Pradesh and Madhya Pradesh will be carried out free of charge by the Medical Board and Medical Officers of the Government of Andhra Pradesh and vice versa:-

- (1) Leave including extension of leave;
- (2) Physical fitness to resume duty after the expiry of leave on account of illness;
- (3) Invaliding from further Government Service; and
- (4) Pension commutation only when second medical opinion is required.

(vi) The special procedure prescribed in G.O.Ms.No.996, Revenue (Excise II), dated 24<sup>th</sup> May, 2005 should be followed for payment of duty on Indian-made 'foreign' spirituous preparations and Indian-made rectified spirits imported from or exported to other States and Administrations. (The Andhra Pradesh Excise Import & Export and Transport of Indian Liquor and Foreign Liquor Permits) Rules, 2005).

(vii) The Government of Andhra Pradesh have entered into reciprocal arrangements with the Governments of Madhya Pradesh and Punjab for the waiver of the following charges connected with extradition cases:-

- (i) Subsistence and transit charges, and
- (ii) Charges connected with the surrender of property.

(The reciprocity in respect of the item will hold good between the Andhra Pradesh Government and Madhya Pradesh Government only).

3. The following arrangements have been agreed upon between the Andhra Pradesh Government and the Central Government and other State Governments in the matter of claims for the recoveries on account of pay, allowance, etc., of Government servants whose services are lent by the Government to another for short periods:-

Where the Government servant is required to devote his whole-time and attention to the duties of the borrowing Government (except in the case of Officers lent to or borrowed from the Government of the Punjab) and the period of deputation is short, not exceeding two weeks and the deputation entails no extra expenditure to the lending Government, no claim should normally be raised against the borrowing Government except in respect of travelling allowance and of such remuneration to the Government servant as may be agreed upon between the two Governments. Where, however, the lending Government is put to extra expenditure in making arrangements for carrying on the work of the Government servant deputed, it may recover from the borrowing Government, a lump-sum contribution equal to  $1\frac{1}{4}$  times the pay of the Government servant.

In the case of Government servants lent to or borrowed from the Government of Punjab, the lending Government may, at its discretion, recover from the borrowing Government a sum equal to the pay of the Government servant, if the period of deputation does not exceed 7 days and a sum equal to 1.25 ( $1\frac{1}{4}$ ) times the pay if the period of deputation exceeds 7 days but does not exceed 14 days.

Where the Government servant performs the duties of another Government in addition to his duties under the parent Government, no claim should be made on account of pay, leave and pension, but if the additional duties are sufficiently onerous, the Lending Government may ask for a payment to the Government servant of a suitable remuneration which may be retained by him in full.

#### DrRECEIPTS

#### XIII Incidence of leave Salary and pension Contributions recovered in respect of Government Servants lent on Foreign Service.

1. Contributions towards leave salary and pension recovered on behalf of a Government servant in Foreign Service are creditable to the Government (Central or State) under which he was permanently employed at the time of his transfer to Foreign Service.

2. While on Foreign Service, contributions towards the leave-salary and pensions of Military Officers and others in permanent Military employ, including those in temporary Civil employ, should be adjusted in the Defence Services accounts, while the contributions in respect of such Officers in permanent Civil employ should be credited to Civil Estimates. When a Government servant, on whose behalf the contributions are received, belongs to the Posts and Telecommunications Departments or Railways, the credits should be passed on to the Department concerned.

# FORMS

## LIST OF FORMS

<i>Sl.Nos. of Forms</i>	<i>Description of Forms</i>	<i>Page No.</i>
<b>Forms prescribed by the Comptroller and Auditor-General</b>		
T.A. 1-5	<b>[Omitted]</b>	
<a href="#">T.A. 6</a>	<a href="#">Register of Reserve Bank deposits</a>	187
<a href="#">T.A. 7</a>	<a href="#">Register of Misclassifications by the Bank</a>	187
<a href="#">T.A. 8</a>	<a href="#">Daily Sheet of Sub-Treasury</a>	188
T.A. 9	<b>[Omitted]</b>	
<a href="#">T.A. 10</a>	<a href="#">Register / Schedule of Railway / Department Receipts</a>	189
<a href="#">T.A. 11</a>	<a href="#">Register of Payments made to officers of the Railway / Dept. on Cheques against Letters of Credit or otherwise</a>	189
<a href="#">T.A. 12</a>	<a href="#">Consolidated Receipt-cum-Schedule for Forest Cash Remittances</a>	190
<a href="#">T.A. 13</a>	<a href="#">Register / Schedule of Forest Cheques Paid</a>	191
T.A. 14-19	<b>[Omitted]</b>	
<a href="#">T.A. 20</a>	<a href="#">Register of Receipts of Deposits</a>	191
<a href="#">T.A. 21</a>	<a href="#">Register of Repayments of Deposits</a>	192
<a href="#">T.A. 22</a>	<a href="#">Register of Personal Deposits</a>	192
<a href="#">T.A. 23</a>	<a href="#">Register of Cash Orders on Sub-treasuries Issued and Adjusted</a>	193
<a href="#">T.A. 24</a>	<a href="#">Register of Daily Receipts and Repayments of Personal Deposits</a>	194
<a href="#">T.A. 25</a>	<a href="#">Issue-cum-Drawing Schedule Register – Telegraphic Transfer</a>	194
<a href="#">T.A. 25A</a>	<a href="#">Issue-cum-Drawing Schedule Register Drafts</a>	195
<a href="#">T.A. 26</a>	<a href="#">Register of Reserve Bank of India Remittances Encashed</a>	196
T.A. 27-30	<b>[Omitted]</b>	
<a href="#">T.A. 31</a>	<a href="#">Register of Advances Made / Recovered</a>	196
T.A. 32	<b>[Omitted]</b>	
<a href="#">T.A. 33</a>	<a href="#">Register of Advances Made / Recovered</a>	197
<a href="#">T.A. 34</a>	<a href="#">Register / Schedule of Payment of Coupons on Bearer Bonds</a>	198
<a href="#">T.A. 35</a>	<a href="#">Register / Schedule of Payment of Interest on Promissory Notes / Stock Certificates</a>	198
T.A. 36-38	<b>[Omitted]</b>	
<a href="#">T.A. 39</a>	<a href="#">Scheduled of Forest Remittances</a>	199
T.A. 41-41A	<b>[Omitted]</b>	

<i>Sl.Nos. of Forms</i>	<i>Description of Forms</i>	<i>Page No.</i>
<a href="#">T.A. 42</a>	<a href="#">Schedule of Payments / Cheques paid on account of Department / Railway</a>	199
<a href="#">T.A. 43</a>	<a href="#">Extract Register of Receipts of Deposits</a>	200
<a href="#">T.A. 44</a>	<a href="#">List of Repayment of Deposits</a>	200
<a href="#">T.A. 45</a>	<a href="#">Extract Register of Receipts &amp; Payments of Personal Deposits</a>	201
<a href="#">T.A. 46</a>	<a href="#">Plus and Minus Memorandum</a>	201
T.A. 47-48	[Omitted]	
<a href="#">T.A. 49</a>	<a href="#">Statement of Lapsed Deposits</a>	201
T.A. 50	[Omitted]	
<a href="#">T.A. 51</a>	<a href="#">Cash Book Receipts</a>	202
<b>Forms prescribed by the Government</b>		
<a href="#">T.A. I</a>	<a href="#">Shroff's Cash Book</a>	202
<a href="#">T.A. II</a>	<a href="#">Shroff's Cash Balance Register</a>	203
<a href="#">T.A. III</a>	<a href="#">Day Book</a>	204
<a href="#">T.A. IV</a>	<a href="#">Weekly Statement of Receipts &amp; Payments of Deposits under the Provisions of the Madras Estates Land Act</a>	208
<a href="#">T.A. V</a>	<a href="#">Check Register of Cash Orders</a>	209
<a href="#">T.A. VI</a>	<a href="#">Register of Repayments of Deposits at Sub-treasuries</a>	209
<a href="#">T.A. VII</a>	<a href="#">Daily Classified List</a>	210
<a href="#">T.A. VIII</a>	<a href="#">Transfer Slip</a>	210
<a href="#">T.A. IX</a>	<a href="#">Alteration Memorandum</a>	211
<a href="#">T.A. X</a>	<a href="#">List of Payments (General)</a>	211
<a href="#">T.A. X-A</a>	<a href="#">Schedule of Payments relating to Pay Bills</a>	214
<a href="#">T.A. X-B</a>	<a href="#">Schedule of Payments relating to Travelling Allowances, Contingencies and Miscellaneous Charges</a>	214
<a href="#">T.A. X-C</a>	<a href="#">List of Payments (Departmental)</a>	215
<a href="#">T.A. X-D</a>	<a href="#">Schedule of Payment</a>	215
<a href="#">T.A. XI</a>	<a href="#">Memorandum of Transfer of Deposits</a>	215
<a href="#">T.A. XII</a>	<a href="#">Extract Register of Receipts of Deposits</a>	216
<a href="#">T.A. XIII</a>	<a href="#">Extract Register of Repayments of Deposits</a>	216
<a href="#">T.A. XIV</a>	<a href="#">Statement of Lapsed Cash Orders</a>	216
<a href="#">T.A. XV</a>	<a href="#">Statement of Central (Non-Railways) Transactions at Non-Bank Treasuries</a>	217
<a href="#">T.A. XVI</a>	<a href="#">Statement of Railway Transactions at Non-Bank Treasuries</a>	218
<a href="#">T.A. XVII</a>	<a href="#">Schedule of Receipts / List of Payments on account of Railway at Non-Bank Treasuries</a>	218

FORM T.A. 6

[See Chapter III, Article 44]

Register of Reserve Bank Deposits Central / State

For the Month of .....

Treasury.

Date (1)	Net Payments (2) Rs.P.	Net Receipts (3) Rs.P.	Initials of Treasury Officer (4)
-------------	------------------------------	------------------------------	-------------------------------------

Total for the Month \_\_\_\_\_  
Deduct Payments / Receipts \_\_\_\_\_  
Net Payments / Receipts \_\_\_\_\_

**Note:-** There will be only one entry in one column (2) or column (3) as the case may be, against each date. When the total receipts exceed the total payments, the difference will be posted in column (2) and when the total payments exceed the total receipts, the difference will be posted in column (3).

FORM T.A. 7

[See Chapter III, Article 46]

Register of Misclassifications by the Bank

The ..... Branch of the ..... State Bank of India.

Date of Bank Scroll (1)	Particulars of Bills and (or) Challans (2)	Receipts Rs.P. (3)	Payments Rs.P. (4)
A. Central transactions included in the State Statement			
	Chalan NO.728 –	875.00	-
	021. Taxes on income other than Corporation		
	Tax-Ordinary collections		
	Voucher No.82 -		
	279 Scientific Services and Research.		320.00
	A survey of India – Direction and Administration -1 Salaries		
	Voucher No. 90 -		
	304. Other General Economic Service – Regulation of Joint Stock Companies-1. Salaries		180.00
	Total-A	875.00	500.00

B. State transactions included in the Central Statement

Chalan No.751 - 7,500.00 -

(1)	(2)	(3)	(4)
	029 – Land Revenue – Land Revenue Chalan No.758		
	030. Stamps and Registration fees- D.Registration fee- (a) Fees for Registering documents Voucher No.94 -	100.00	-
	277. Education-B-Secondary (c) Government Secondary Schools (i) Govt.Secondary Schools for Boys-I. Salaries Voucher No.102 -	-	270.00
	255. Police (f) District Police (i) District Police Force-1. Salaries	-	410.00
	Total-B	7,600.00	680.00

FORM T.A. 8

[See Chapter III, Article 47]

Daily Sheet of Sub-treasury

Sub-treasury			19.....			Sub-treasury			19.....		
Receipts			Payments								
Head of Account	Amount Rs.P.	Remarks	Head of Account	No. of Voucher	Amount Rs.P.	Remarks					
			Closing balance								
			Details of Closing Balance								
			Rs.P.								
			Currency notes (Total)								
			Current rupees (Total)								
			Current small coin (Total)								
			Uncurrent coin (Total)								
			Grand Total .....								
			The prescribed maximum normal balance is Rs. ....								
			Note:- If the closing balance exceeds this amount, the reasons must be stated.								
Total ....			Head Accountant Officer-in-charge of the Sub-treasury								



FORM T.A. 10

[See Chapter III, Article 57]

Register / Schedule of .....

Railway / Department Receipts

During the month of ..... 19 .....

* Payments made into Treasury by officers of the department				** Payments made into Treasury on account of officers of the department.		
Date of receipts	-	-	-	-	Form whom received	On what account
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.

\*\* Payments made into Treasury on account of officers of the department

On account of .....	On account of .....	On account of .....	On account of .....	Other items	Daily total carried to Day-book	Remarks
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	

\* Here should be entered the official designation of the officer concerned. All payments made by the officer (including his subordinate) should be entered in this column.

\*\* These columns should be filled up only when payment into the treasury are not made by officers of the department but by others on their account.

FORM T.A. 11

[See Chapter III, Article 57]

Register of payments made to Officers of the ..... Railway / Department

On cheques against Letters of credit or otherwise from to ..... 19 .....

Cheque Book Number

Date of payment	Sl.No.	No. of cheque	Amount	* Balance	** Initials of T.O.
			Rs.P.	Rs.P.	

Cheque Book Number

Serial Number	Number of cheque	Amount	* Balance	** Initials of T.O.
		Rs.P.	Rs.P.	

Cheque Book Number

Serial Number	Number of cheque	Amount	* Balance	** Initials of T.O.
		Rs.P.	Rs.P.	

Cheque Book Number

Sl.No.	No. of cheque	Amount	* Balance	Initials of T.O.	Daily total **payments carried to Day-Book.
		Rs.P.	Rs.P.		

\* A separate column should be used for each officer having a letter of credit to separate account on the treasury.

\*\* Entries should be made in the column of “balance only when the amounts are drawn against letters of credit. Each such entry and each payment entry must be attested by the Treasury Officer’s initials, who should see that the balance is correct in each case.

In the case of payments at the Bank or at Sub-treasury, it should be sufficient to enter in the register the daily total paid and to note the balance available after each such entry.

FORM T.A. 12

[See Chapter III, Article 58]

Consolidated Receipt cum Schedule for Forest Cash Remittances

Treasury.

Received from the Officer-in-charge of ..... Division the ..... sum of Rs..... As detailed below for credit to the Forest Department :-

		From Division For		Forest 19 ....
Date of Remittances to Treasury Sub-treasury	Name of Treasury or Sub-treasury	By whom remitted.	Number of each challan	Amount remitted with each challan
				Rs.P.



<u>Details of repayments</u>											
Amount of each repayment.	Initials of T.O.	Date	Name of the court or authority ordering the repayment.	Amount of each repayment.	Initials of T.O.	Date	Name of the court or authority ordering the repayment	Amount of each repayment.	Initials of T.O.	Total repayments.	Lapsed and credited to Government.
Rs.P.				Rs.P.				Rs.P.		Rs.P.	

*Note:-* The entry in the column “Nate of deposit” should be sufficient to explain why the amount is deposited.

FORM T.A. 21

[See Chapter III, Article 66]

Register of Repayment of Deposits

In the month of ..... at ..... Treasury.

<u>Details of Original Deposit.</u>					
Date of receipt.	No. as per register or receipts	Amount or balance deposit	Date of present payment	Number of repayment Voucher	To whom repaid.
		Rs.			

<u>Amount repaid</u>		<u>Initials of</u>		Daily total carried to Day-book.	Remarks
In cash	By transfer	Accountant	Treasury or Disbursing Officer.		
Rs.P.	Rs.P.			Rs.P.	

FORM T.A. 22

[See Chapter III, Articles 68 74]

Register of Personal Deposits

Treasury, on account of		
Date	Number of Payment cheque	Amount received.
		Rs.P.
Amount paid	Balance after each * transaction	Treasury Officer's Initials
Rs.P.	Rs.P.	

\* [If there be large number of transactions on the same day, a balance need not be struck after each transaction but the Treasury Officer, if there be any possibility of an overdrawal should, by totaling the items of receipts and refunds and striking the balance whenever necessary satisfy himself that the balance is not overdrawn. The Treasury Officer should, however, invariably strike a total at the end of each day's transactions.

FORM T.A. 23

[See Chapter III, Article 69]

Register of Cash Orders on Sub-treasuries Issued and Adjusted

Personal Ledger Account with ..... Sub-treasury.

Orders issued					
Date	Number of order	Payee	Value how received	<u>Initials</u>	
				Accountant	Treasurer
Orders issued					
Amount of each order	Initials of Treasury Officer	Daily total to be carried to Register of Personal Deposits.	<u>Payment at Sub-treasury</u>		
			Date	Amount	
Rs.P.		Rs.P.		Rs.P.	
Orders paid					
Date	Number of order	Amount of order	Daily total to Register of Personal Deposits		
			Rs.P.	Rs.P.	

The column “Payment at Sub-treasury” is provided under “Orders issued” in order to give space for making of paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the column “Daily total” order “Orders issued”. Under “Orders paid” the entries should be made in the order in which the paid orders are received back from the Sub-treasury without reference to the period of issue, and the total should be agreed with the total charge in the Sub-treasury account; and payments should at the same time be marked in the issue columns from the original paid orders. The orders may be numbered in a general series of the whole district, but those on each Sub-treasury must also numbered in a separate annual series. The column “Value how received” is intended for remarks denoting cash or transfer.

FORM T.A. 24

[See Chapter III, Articles 70 and 73]

Register of Daily Receipts and Repayments of Personal Deposits

at the ..... Treasury in the month of ..... 19 .....

Receipts					
Date	Account No.				Daily total to Day-book
Total		Rs.P.	Rs.P.	Rs.P.	Rs.P.
Repayments					
Date	Account No.				Daily total to Day-book
		Rs.P.	Rs.P.	Rs.P.	Rs.P.

A separate column on each side should be assigned to each account, in which the daily gross receipts and gross charge should be entered from the personal ledger. Thus there should be but one single line in this register for the transactions of all personal ledger accounts each day and its gross totals should give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages or more than one register may be opened, and the totals of the second, third etc., carried into separate columns of the first.

FORM T.A. 25

[See Chapter III, Article 78]

Issue-cum-drawing Schedule Register Telegraphic Transfers

Register of Telegraphic Mail Transfers Issued by

[Name of issuing Officer]



Schedule No. .... date .....

Draft No.	Drawn on Office / Place	Amount Rs.P.	Initials For use in C.A.S.	Marked off on Initials
--------------	----------------------------	-----------------	-------------------------------	---------------------------

FORM T.A. 26

[See Chapter III, Article 82]

Register of Reserve Bank of India Remittances Encashed

During the period from ..... to .....

Number of item	Drawn		Date	Nature drawing
	By	Place		

Name of Payee	Serial number of remittance	Amount Rs.P.	Initials of Treasury Sub-treasury Officer	Remarks
------------------	--------------------------------	-----------------	--	---------

[In case of Telegraphic Transfers, the name of the beneficiary should be given.]

FORM T.A. 31

[See Chapter III, Article 91]

Made  
Register of Advances

Recovered

TREASURY

In the month of ..... 19 .....

Date	No. of Chalan	From whom received	Loans and Advances
	No. of Voucher	To whom paid	

Advances Repayable	Daily total carried of day-book	Initials of Treasury Officer	Remarks
-----------------------	------------------------------------	---------------------------------	---------



FORM T.A. 33

[As per G.O.Ms.No.43, Fin. & Plg. (Accounts II) Dept., Dt.19-2-1982]

[See Chapter III, Art. 91]

List of payments relating to Pension Vouchers for the month ..... Account  
..... by ..... Treasury.

Date of payment	Voucher number	PPO No.	Name of the Pensioner	Period of which pension is paid	Whether it is first payment or not
(1)	(2)	(3)	(4)	(5)	(6)

PENSION

Before 1-10-53	Before 1-11-56	A.P.Govt.	Other Govt.	Total Pension
(7)-a	(7)-b	(7)-c	(7)-d	(7)-e

TEMPORARY INCREASE

Before 1-10-53	Before 1-11-56	Other T.I.	Total T.I.	Total Pension and temporary increases
(8)-a	(8)-b	(8)-c	(8)-d	(8)-e

GRATUITIES

Before 1-10-53	Before 1-11-56	A.P.Govt.	Other Govts.	Total
(9)-a	(9)-b	(9)-c	(9)-d	(9)-e

COMPASSIONATE GRATUITIES

Before 1-10-53	Before 1-11-56	A.P.Govt.	Other Govt.	Total
(10)-a	(10)-b	(10)-c	(10)-d	(10)-e

DEDUCTIONS

Income Tax	Surcharge on I.T.	Other recoveries	Total recoveries	Net payment	Remarks
(11)	(12)	(13)	(14)	(15)	(16)

**Note:-** In case of first payment vouchers the words “First Payment” should be indicated in column 6 of the proforma. If not the word “No” should be indicated.

FORM T.A. 34

[See Chapter III, Article 91]

Register/Schedule of Coupons on Bearer Bonds Treasury

For the month of ..... 19 .....				
Date	Number of bond	Amount of bond	Particulars of the coupons paid	
			Half-year represented by coupons	Dividend numbers of coupons
		Rs.P.		
Amount of coupons paid*			Deductions of Income-tax	
4% of	3-1/2% of	3% of		
Rs.P.	Rs.P.	Rs.P.	Rs.P.	
Net Payment	Treasury Officer's initials		Daily total of net payments	
Rs.P.			Rs.P.	

\*[Sub-columns should be opened according to local requirements]

FORM T.A. 35

[See Chapter III, Article 91]

Register/Schedule of Payment of Interest on Promissory Notes/  
Stock Certificates

TREASURY

For the month of ..... 19 .....				
Date	Number of Voucher	Name of Payee	Number of note	Amounts of note
Total				
Date upto which paid	Number of half years for which paid	Interest paid*		
		Rs.P.	Rs.P.	Rs.P.
		Total		

\*Name of loan should be entered in the blank columns as required.

Deduction of Income-tax credited per contra		Net payment	Daily total of gross payments	Initials of Treasury Officer.
Amount	Rate			
Rs.P.		Rs.P.	Rs.P.	
Total		Total (in words)		
Treasury Officer.				

FORM T.A. 39

[See Chapter IV, Article 102]

Schedule of Forest Remittance

Treasury

Credited during ..... 19 ..... as acknowledged in separate consolidated Treasury receipts (Form T.A. 12)

Item No.	Name of division	Amount	Remarks.
		Rs.P.	
Total			

FORM T.A. 42

[See Chapter IV, Article 104]

Schedule of Payments/Cheques Paid

On account of ..... Department/Railway ..... from ..... To ..... 19 .....

Date of payment	Serial number	Number of	Voucher Cheque	Amount	Remarks.
				Rs.P.	



FORM T.A. 45

[See Chapter IV, Article 108]

Extract Register of Receipts and Payments of Personal Deposits  
at the ..... Treasury in the month of ..... 19 .....

Accounts	Opening balances	Receipts of month	Total credits	Number of vouchers	Payments	Closing balances
	Rs.P.	Rs.P.	Rs.P.		Rs.P.	Rs.P.
Total -						

FORM T.A. 46

[See Chapter IV, Articles 90 and 110]

Plus and Minus Memorandum  
of ..... for ..... 19 .....

Nature of transactions	Balance from the last month	Additions to balance this month	Total	Deductions from balance	Balance at the end of month	Remarks
---------------------------	-----------------------------------	---------------------------------------	-------	-------------------------------	-----------------------------------	---------

TREASURY,

Dated..... 19 ..... Treasury Officer.

Certified that the closing balance as shown in the plus and minus memorandum agrees with that of the Account/Stock/Register maintained in the Treasury.

Treasury Officer.

FORM T.A. 49

[See Chapter IV, Article 127]

Statement of lapsed \*Deposits  
of the ..... Treasury, for the year ..... 19 .....

Particulars of deposit			For use in the Accountant-General's Office.			
Year	No.	Balance lapsed	Number and date of refund order	Amount of refund sanctioned	Initials	Remarks
		Rs.P.		Rs.P.		

\*Civil Courts, Criminal Courts or Revenue.

FORM T.A. 51

Shroff's Cash Book Receipts

Date	Serial number	Persons by whom paid	Particulars	Total amount of receipts	Currency Notes		
					Number	Value	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
				Rs.P.		Rs.P.	
Total -							
Coins							
Rupee	½ Rupee	¼ Rupee	10 Paise	5 Paise	2 Paise	1 Paise	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	
Total -							
Shroff	Sub-Treasury Officer			Double Lock Officer.			

FORM T.A. I

Shroff's Cash Book

DISBURSEMENTS

Date	Serial number	Persons by whom paid	Particulars	Total amount of charges	Currency Notes		
					Number	Value	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
				Rs.P.		Rs.P.	
Total -							
Coins							
Rupee	½ Rupee	¼ Rupee	10 Paise	5 Paise	2 Paise	1 Paise	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	
Total -							
Shroff	Sub-Treasury Officer			Double Lock Officer.			

FORM T.A. II

Shroffs Cash Balance Register  
For the ..... day of ..... 19 .....

Notes				Coins						Total (11)
Number	Value	Rupee	½ Rupee	¼ Rupee	10 Paise	5 Paise	2 Paise	1 Paise		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.		
Opening Balance										
Issues from double lock receipts from Public										
Total:										
Issue to the Public										
Balance:										
Add on substract exchanges										
Balance:										
Railway in double lock closing balance.										
Shroff				Sub-Treasury Officer				Double Lock Officer.		

- Note I:-** The Sub-treasury Officer should check that –
- (a) the opening balance agrees with the closing balances of the previous day;
  - (b) issue from double lock agrees with the entries in Treasuries Daily Balance Sheet;
  - (c) the receipts and issues to the Public agree with the totals of T.A. Form I;
  - (d) the amount put away agrees with the entry in Treasurer’s Daily Balance Sheet;
  - (e) the closing balance represents cash in single lock.

**Note II:-** The total closing balance should be entered also in words.

\_\_\_\_\_

FORM T.A. III

[See Chapter III, Local Ruling under Article 32-34]

Book

(non-bank) for

Receipts						Disbursements					
Chalan No.	Particulars	Head of account	Cash Rs.P.	Transfer Rs.P.	Transfer Rs.P.	Chalan No.	Particulars	Head of account	Cash Rs.P.	Transfer Rs.P.	Transfer Rs.P.
1292	Sub-Registrar-Circle	030. Stamps and Registration fees D.Registration fees- (1) Fees for registering Documents	100-00			128	Sub-Registrar-Contingent bill	230 Stamps & Registration D.Registration, (a) Direction and Administration (iii) District offices -4. Office expenses	50-00	-	50-00
		Search fees	5-00		105-00	129	Supplemental pay of the office of District and Sessions Judge	214 Administration of Justice (b) Civil and Session Courts Salaries	200-50	49-50*	550-00
	Travelling allowance bill of Inspector of Excise-Circle	039. State Excise-Recoveries of over Payments		5-00	5-00	130	Travelling Allowance bill of Revenue Divisional Officer	253 District Administration (b) other establishments (i) Sub-Divl.Establishments			
1252	Y.Gnanamani, Clerk Collector's Office (Account Test)	051 Public Service Commission Examination Fees	6-00		6-00			3. Travel Expenses 253 District	112-00	-	112-00
1267	A.V.Pillai (Special Test)	Do.	8-00		8-00	131	Transfer travelling allowance bill of KGD Ayyangar, Senior Inspector of Co-op.Societies	253 District Administration (b) other establishments (i) Sub-Divl.Establishments			
1279	Assistant Surgeon	058 Stationery and Printing Sale of Gazettes etc.	1-00		1-00			3. Travel Expenses	100-00	-	100-00
AS PER CHITTAS-						132	Travelling allowance bill of A.B. Jack	239 State Excise-Dist.Offices-1. Salaries	96-00	5-00	101-00
029	Land Revenue	-	800-00	-	800-00	230	Stamps & Registration fees, Discount on sale of Stamps	Non-judicial	-	15-00	15-00
039	State Excise	-	1,200-00	-	1,200-00	Local Funds Deposits			300-00	280-00**	580-00
030	Stamps & Registration Fees	Non-judicial	285-00	15-00	300-00	Charges transferred from central day-book			260-00	217-50	478-00
	Local Fund Deposits	Zilla Parishads Funds	500-00	30-00	530-00				Total.....	1,119-00	567-00
	Government Provident Funds subscriptions	State Provident Fund		25-00	25-00						1,686-00
	Amount transferred from Central day-book	886 Adjusting account between Central (Non-Railways) and State	300-00	492-00	792-00						
Total ....			3,305-00	567-00	3,772-00						



		Rs.P.
Total day-book receipts	.....	3,772-00
Last day's balance	.....	1,800-00
		<hr/>
		5,572-00
Charges	.....	1,686-00
		<hr/>
Balance	.....	3,886-00
		Rupees three thousand eight hundred and eighty-six only.

\*The deduction is made up of Income-tax Rs.10/-, Postal Life Insurance premium Rs. 14.50 p. and subscription to General Provident Fund Rs.25/-. The deductions on account of Income-tax and Postal Life Insurance should be entered in the adjustments columns of the chittas for Income-tax and Postal Life Insurance both of which will be subsidiary to

the Central day-book, while the deduction on account of General Provident Fund should be entered in the General Provident Fund Register (State).

\*\*Out of this sum of Rs.280/-, Rs.30/- represents a credit to Zilla Parishad Funds and the balance of Rs.250/- represents a credit to the Head "Account current between Andhra Pradesh and Posts and Telegraphs".

Central day-book of ..... the treasury for											
	Recovery of travelling allowance advance from income-tax officer ..... Circle	220 Collection of Taxes on Income and Expenditure-Direction and Administration-3 Travel Expenses	20-00	-	200-00	120	Transfer travelling allowance bill of the Income tax Officer Circle.	220 Collection of Taxes on Income and Expenditure-Direction and Administration-3.Travel Expenses	100-50	200-00	300-50
	Adjustment from Zilla Parishad Elementary Education Funds	888 Adjusting Account between Andhra Pradesh and Posts and Telegraphs	-	250-00	250-00	121	Contingent bill of the Income-tax Officer	220 Collection of Taxes on Income Expenditure-Direction and Administration-			
	AS PER CHITTAS							4.Office Expenses	57-00	-	57-50
021	Taxes on income other than Corporation Tax		300-00	27-50	327-50	122	V.P.Ayyar	249 Interest Payments.			
	Postal Life Insurance premia		-	14-50	14-50			A. Interest on Internal Debt-5 percent 1929-47. (Central Loan)	102-50	171-50	120-00
	Total receipts transferred to State day-book	886 Adjusting Account between Central (Non-Railways) and State	-	-	-	Total payments transferred to State day-book		886 Adjusting Account between Central Governments and State	-	-	-
		Total	Nil	Nil	Nil			Total	Nil	Nil	Nil

(1) The Income-tax deducted should be entered in the adjustment column of the Income-tax chitta.

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FORM T.A. IV

[See Chapter III, Local Ruling under Articles 64-67]

Weekly Statement of Receipts and Payments of Deposits under the Provisions of the Madras Estates Land Act as adopted by Andhra Pradesh

DEBIT					
Date	Serial number of voucher	Number of the suit execution petition or sale application	Name of payee	Purpose for which the deposit was made	Amount
(1)	(2)	(3)	(4)	(5)	(6)
					Rs.P.
Balance to credit					Total
CREDIT					
Date	Serial number of chalan	Number of the suit execution petition or application	Name of depositor	Purpose for which the deposit is made Balance brought forward	Amount
(1)	(2)	(3)	(4)	(5)	(6)
					Rs.P.
Total:					

Station :

Date :

To

The Revenue Divisional Officer,  
Officer-in-charge of the Treasury.

\_\_\_\_\_

FORM T.A. V

[See Chapter III, Ruling 3 under Articles 68-70]

Check Register of Cash Orders

Payable in the ..... Taluk for the year 19 .....

Number		To whom payable	Amount of cash orders	Initials of the Sub-treasury Officer	Date of payment and to whom paid
Date of cash orders	Printed/ Special				
(1)	(2)				
			Rs.P.		

Amount paid	Initials of the Sub- treasury Officer	Abstract of the daily payments			Remarks
		Date of payment	Numbers of cheques paid	Daily totals carried to Cash or Day- book	
		(9)	(10)	(11)	
(7)	(8)				(12)
Rs.P.				Rs.P.	

FORM T.A. VI

[See Chapter III, Local Ruling 2 under Articles 75-77]

Register of Repayments of Deposits at Sub-treasuries

In the taluk of ..... in the district of ..... during the month ..... 19 .....

Details of original deposit							
Date of receipt	District Treasury number as per register of receipts	Taluka number	Amount or balance of deposit	Date of present repayment	Number of repayment voucher	To whom repaid	Amount paid in cash
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.P.				Rs.P.

Amount paid by transfer	Initials of the Head Accountant	Daily total carried to Day-book	If adjusted to proper head state in what amount and in what item included, and under what head credited.
(9)	(10)	(11)	(12)
Rs.P.		Rs.P.	

FORM T.A. VII

[See Chapter IV, Local Ruling 2 under Articles 95-99]

Daily Classified List

For ..... date .....

Description of item	Amount of each item	Amount entered in posting Register	Major head total
(9)	(10)	(11)	(12)
	Rs.P.	Rs.P.	Rs.P.

Checked and agreed with day-book. The differences are accounted for by the refunds of revenue or cash recoveries taken as abatement of charges as explained below:-

Posted in Posting Register

Head Accountant  
Accountant

FORM T.A. VIII

[See Chapter IV, Local Ruling under Articles 95-99]

Transfer Slip

Monthly Serial No. .... dated ..... 19.....

	Dr.		Cr.	
Page of posting register in which posted.	Amount Rs.P.	Account Heads	Amount Rs.P.	Page of Posting register in posted
Explanation of the necessity for the alteration				

Posted	Initials of Accountant	Initials of Head Accountant	Initials of Head Accountant	Initials of Accountant	Posted
--------	---------------------------	-----------------------------------	-----------------------------------	---------------------------	--------

Signature of Head Accountant

FORM T.A. IX

[See Chapter IV, Local Ruling 8 under Articles 95-99]

Alteration Memorandum

Treasury Account of ..... District.

What month's account.	Amount to be adjusted	To the debit of Original amount.	To the credit of Original amount.	Reasons for adjustment.
	Rs.P.	Rs.P.	Rs.P.	

TotalRupees (in words).

I have personally satisfied myself that the alteration (s) proposed is/are necessary.

Dated ..... 19 .....  
Treasury Officer.

To  
The Accountant-General, Andhra Pradesh.

FORM T.A. X

[See Chapter IV, Local Ruling II under Articles 95-99]

List of Payments (General)

DISTRICT .....

List of Payments made at ..... Treasury of the Government of Andhra Pradesh between the ..... and ..... of ..... 19 .....

Number of Vouchers as per schedule.	Particulars of payment.	Amount paid.	Remarks
		Rs.P.	

DEPARTMENTAL PAYMENTS

Account No.s 2 to 21, 23, 26, 27 .....

DEBT AND REMITTANCE HEADS

805. State Provident Fund	A.Civil	-	-	-
General Provident Fund				
..... Provident Fund		-	-	-
847. Deposits of Local Funds –				
District Funds -		-	-	-

Number of Vouchers as per schedule.	Particulars of payment.	Amount paid.			Remarks
		Rs.P.			
	Panchayat Body	-	-	-	-
	Funds	-	-	-	-
		-	-	-	-
		-	-	-	-
	Municipal Funds	-	-	-	-
		-	-	-	-
		-	-	-	-
	Port and Marine Funds –				
	Minor Port Funds				
	Other Funds				
	Education Funds –				
	University Fee Fund				
	_____ Fund				
	Other Funds				
	843. Civil Deposits.	-	-	-	-
	Revenue deposits	-	-	-	-
	Deposits in connection with Elections			-	-
	Civil Court Deposits			Bank	-
				Treasury	-
	Criminal Court Deposits	-	-	-	-
	Market Committee Funds				
	Village Panchayat Funds				
	Deposits for work done for Public				
	Bodies and private individuals				
	Workamen Compensation Act Deposits				
	Personal Deposits				
				Central Trust	
	Trust Interest Fund			Local Trust	
				Charitable Endowments	
	Other Departmental deposits				
	Departmental Advances				
	850. Civil Advances –				
	Advance for remitting treasure				
	Other Advances				
	Revenue Survey Advances				

Forms			213
Number of Vouchers as per schedule.	Particulars of payment.	Amount paid.  Rs.P.	Remarks
	Cost of Survey marks		
	Revenue Advances.		
	872. Permanent Cash Imprest – Civil.		
	879. Account with the Government of other Countries – Burma		
	858. Suspense Accounts-Transactions on behalf of the Reserve Bank		
	858. Suspense Accounts, Suspense Account (Civil)		
	766. Loans to Govt. Servants etc.		
	House Building Advances		
	Advances for purchase of Motor Conveyances		
	Advances for purchase of other Conveyances		
	Festival Advances and other Allowances.		
	767. Miscellaneous loans		
	882. Other local Remittances-Cash Remittances and adjustments between Officers rendering accounts to the same A.G./Accounts Officer –		
	Cash Remittances etc.		
	Cash Remittances between Treasuries and currency chests Forest Remittances		
	Public Work Remittances	Cheques	
		Remittances	
	Reserve Bank Remittances		
	886. Adjusting Account between Central (Non-Railways) and State Governments –		
	Andhra Pradesh.		
	Pay and Account Officer		
	887. Adjusting Account with Railways –		
	Southern Railway		
	Western Railway		
	893. Inter-State Suspense Account –		
	Bombay		
	West Bengal		
	Uttar Pradesh		
		Total .....	

Separate list should be prepared for State and Central transactions (See Local Ruling 1 Under Article 96-99).

FORM T.A. X-A

[See Chapter IV, Local Ruling 11 under Articles 95-99]

Schedules of Payments relating to Pay Bills

District –

Schedule of payments relating to Subsidiary Account No. .... made between ..... the ..... and ..... of ..... 19 .....

[Pay bills should be entered in detail]

**Note:-** Separate list should be drawn out for Gazetted Officers and Non-Gazetted Establishment.

Number of Voucher	Class of bills	Gross amount	Income Tax	House rent P.W.D.	General Provident Fund		Advances Repayable – Objection Book Advances	
(1)	(2)	(3)	(4)	(5)	(6)		(7)	
Postal Life Insurance Fund							Total deductions	Net payment
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

FORM T.A. X-B

[See Chapter IV, Local Ruling 11 under Articles 95-99]

Schedule of Payments relating to Travelling Allowance, Contingencies and Miscellaneous charges

District –

Schedule of payments relating to Subsidiary Account No. .... made between ..... the ..... and ..... of ..... 89 .....

[Only traveling allowance, contingencies and miscellaneous charges should be recorded].

**(Note:-** Separate list may be drawn out of Gazetted Officer’s T.A. Bills)

Date	Number of voucher	Class of bills	Net amount paid	Deductions	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.P.	Rs.P.	

**N.B. :-** In column (3), the class of bills should be indicated as follows:  
C=Contingencies      M=Miscellaneous      T=Travelling allowances, etc.

In column (5), deductions from bills should be shown.



FORM T.A. X-C

[See Chapter IV, Local Ruling 11 under Articles 95-99]

List of Payments (Departmental)

Payments made at ..... Treasury of the Government of Andhra Pradesh  
Between the ..... and ..... of ..... 19 .....

Number of voucher as per schedule (1)	Particular of payment (2)	Amount paid		Remarks (5)
		In cash	By adjustment	
		(3)	(4)	
		Rs.P.	Rs.P.	

FORM T.A. X-D

Schedule of repayment of ..... deposits of .....  
Treasury for the month of ..... 19 .....

Sl.No.	No. and date of repayment voucher	Amount repaid Rs.P.	Remarks
--------	--------------------------------------	------------------------	---------

Total:-

Dated:Treasury Officer.

*Note:-* Separate schedule should be prepared for each class of deposit.

FORM T.A. XI

[See Chapter IV, Local Ruling 1 under Articles 105-108]

Memorandum of Transfer of Deposits

in the ..... district during the month of ..... 19 .....

Voucher number	Amount paid by transfer	To what head transferred		Amount in which included.	Remarks
		Major head	Minor and detailed heads.		
(1)	(2)	(3)	(4)	(5)	(6)
				Rs.P.	

FORM T.A. XII

[See Chapter IV, Local Ruling 4 under Articles 105-108]

Extract Register of Receipts of ..... \*Deposits

Taluk, ..... district, during the month ending ..... 19.....

Taluk No.	Huzur No.	Date of Deposit	Form whom received	Nature of Deposit	Amount	Orders of the Treasury Officer	Replies of the Sub- treasury Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Rs.P.		

\*Civil Courts, Criminal Courts or Revenue.

FORM T.A. XIII

[See Chapter IV, Local Ruling 3 under Articles 105-108]

[For use only when a duplicate (carbon) copy of Form T.A. 21 is not  
utilized for the purpose]

Extract Register of Repayments of ..... Deposits  
in the taluk of ..... in the district of .....  
during the month ending ..... 19 .....

Details of original deposit

Date of receipt	Huzur number as per register of receipts	Taluk number	Amount or balance of deposit.
(1)	(2)	(3)	(4)
			Rs.P.

Number of repayment voucher and date.	Amount repaid	Remarks
(5)	(6)	(7)
		Rs.P.

FORM T.A. XIV

[See Chapter IV, Local Ruling under Article 116]

Statement of Lapsed Cash Orders

In the district of ..... for the month

Forms217

Cash orders issued and personal deposit chalans.					
Cash Order and personal deposit chalan	Number and month of the voucher or cheque in which the charges were originally drawn or on which the amount was credited in cash.	Name of the Officer by whom drawn or the name of the party by whom the cash was remitted and the purpose of remittance.	Amount	Head of account to which the amount is now credited in detail.	
			Rs.P.		
Item in which the amount credited is included.	Initials of the Auditor in token or verification of the adjustment in the Treasury account No. and month of Transfer Entry and the head of account to which the amount is adjusted.	Initials of the Supdt. in token of the adjustment having been made.	Number and date of Refund order.	Amount of refund sanctioned & head to which it its charged.	Initials of the Gazetted Officer.

FORM T.A. XV

[See Chapter IV, Local Ruling under Articles 117-118]

Statement of Central (Non-Railways) Transactions at Non-Bank Treasuries

Treasury

for the week ending

Receipts	Payments	Net	Receipts payments	Remarks
Rs.P.	Rs.P.		Rs.P.	

Dated :

Station: Treasury Officer.

To

The Accountant-General, Andhra Pradesh (Account Current Section).

FORM T.A. XVI

[See Chapter IV, Local Ruling under Articles 117-118]

Statement of Railway Transactions at Non-Bank Treasuries

Treasury  
for the week ending

Name of Railway	Receipts as per separate schedules enclosed	Payments as per lists of payments enclosed	Net	Receipts payments	Remarks
Rs.P.	Rs.P.			Rs.P.	
Southern Railway					
Northern Railway					
Western Railway					
Central Railway					
..... Railway					
..... Railway					

Dated :  
Station: Treasury Officer.

**Note:-** The statement for the last week of the month should include transactions to end of that month, so that the total amount of four statements of the month may agree with the total of receipts and payments in the Treasury accounts.

To

The Accountant-General, Andhra Pradesh (Account Current Section).

FORM T.A. XVII

[See Chapter IV, Local Ruling under Articles 117-118]

Schedule of Receipts/List of Payments on Account of Railway  
at Non-Bank Treasuries

Treasury  
for the week ending

Date of	Receipt Payment	No. of	Chalan Voucher	Particulars	Receipts Rs.P.	Payments Rs.P.
					Total	

Dated :  
Station: Treasury Officer.

**Note:-** (1) One copy with relevant vouchers and chalans or schedules should be sent to the Railway Accounting Officers and one copy should be sent to the Accountant-General, Andhra Pradesh (Account Current Section), along with Form T.A. XVI.

(2) The total receipts and payments as per this statement should agree with the lumpsum figures shown in Form T.A. XVI.

# FORMS

## P.W.A. Forms

### *Forms prescribed by the Comptroller and Auditor-General*

<i>Sl.No. of P.W.A. Forms</i>	<i>Description of forms</i>
<a href="#"><u>1</u></a>	<a href="#"><u>Cash Book</u></a>
<a href="#"><u>2</u></a>	<a href="#"><u>Cash Balance Report</u></a>
<a href="#"><u>3</u></a>	<a href="#"><u>Imprest Cash Account</u></a>
<a href="#"><u>4</u></a>	<a href="#"><u>Register of Stock Receipts/Issues</u></a>
<a href="#"><u>5</u></a>	<a href="#"><u>Abstract of Stock Receipts</u></a>
<a href="#"><u>6</u></a>	<a href="#"><u>Abstract of Stock Issues</u></a>
<a href="#"><u>7</u></a>	<a href="#"><u>Transfer Entry Order</u></a>
<a href="#"><u>8</u></a>	<a href="#"><u>Transfer Entry Book</u></a>
<a href="#"><u>9</u></a>	<a href="#"><u>Register of Revenue Realised</u></a>
<a href="#"><u>10</u></a>	<a href="#"><u>Works Abstract – A</u></a>
<a href="#"><u>11</u></a>	<a href="#"><u>Works Abstract – B</u></a>
<a href="#"><u>12</u></a>	<a href="#"><u>Register of Works – A</u></a>
<a href="#"><u>13</u></a>	<a href="#"><u>Register of Works – B</u></a>
<a href="#"><u>14</u></a>	<a href="#"><u>Contractor’s Ledger</u></a>
<a href="#"><u>15</u></a>	<a href="#"><u>Outturn Statement of Manufacture</u></a>
<a href="#"><u>16</u></a>	<a href="#"><u>Register of Manufacture</u></a>
<a href="#"><u>17</u></a>	<a href="#"><u>Suspense/Deposit Register</u></a>
<a href="#"><u>18</u></a>	<a href="#"><u>Schedule of London Stores</u></a>
<a href="#"><u>19</u></a>	<a href="#"><u>Advice of Transfer Debit/Credit</u></a>
<a href="#"><u>20</u></a>	<a href="#"><u>Acceptance of Transfer Debit/Credit</u></a>
21-22	(Omitted)
<a href="#"><u>23</u></a>	<a href="#"><u>Abstract Book</u></a>
<a href="#"><u>24</u></a>	<a href="#"><u>Schedule Docket</u></a>
<a href="#"><u>25</u></a>	<a href="#"><u>Schedule Docket for Percentage Recoveries</u></a>
<a href="#"><u>26</u></a>	<a href="#"><u>Schedule of Monthly Settlement with Treasuries</u></a>
<a href="#"><u>27</u></a>	<a href="#"><u>Schedule of Works Expenditure</u></a>
<a href="#"><u>28</u></a>	<a href="#"><u>Schedule of Debits to Stock</u></a>

<i>Sl.No. of P.W.A. Forms</i>	<i>Description of forms</i>
<a href="#">29</a>	<a href="#">Stock Account</a>
<a href="#">30</a>	<a href="#">Schedule of Purchases</a>
<a href="#">31</a>	<a href="#">Schedule of Purchases (Alternative Form)</a>
<a href="#">32</a>	<a href="#">Schedule of Miscellaneous P.W. Advances</a>
<a href="#">33</a>	<a href="#">Schedule of Deposit Works</a>
<a href="#">34</a>	<a href="#">Schedule of Deposits</a>
<a href="#">35</a>	<a href="#">Schedule of Deposits (Alternative Form)</a>
<a href="#">36</a>	(Omitted)
<a href="#">37</a>	<a href="#">Schedule of Debits/Credits to “Adjusting Account between Central and State Governments”/”Adjusting Account with Railways”</a>
<a href="#">38</a>	<a href="#">Schedule of Debits/Credits to “Inter-State Suspense Account”</a>
<a href="#">39</a>	<a href="#">Schedule of Debits/Credits to Remittances</a>
<a href="#">40</a>	<a href="#">Schedule of Debits/Credits to Miscellaneous Head of Account</a>
<a href="#">41</a>	<a href="#">Classified Abstract of Expenditure</a>
<a href="#">42</a>	<a href="#">Monthly Account</a>
<a href="#">43</a>	<a href="#">Extract from Contractor’s Ledger</a>
<a href="#">44</a>	<a href="#">List of Accounts submitted to Accountant-General</a>
<a href="#">45</a>	<a href="#">Divisional Officer’s Report of Scrutiny of Accounts</a>
<a href="#">46</a>	<a href="#">Annual Certificates of Balances</a>
<a href="#">47</a>	(Omitted)
<b><i>Forms Prescribed by the Government</i></b>	
<a href="#">I</a>	<a href="#">Account of Receipts of Tools and plant</a>
<a href="#">II</a>	<a href="#">Account of Issues of Tools and Plant</a>
<a href="#">III</a>	<a href="#">Register of Tools and Plant</a>
<a href="#">IV</a>	<a href="#">Statement of Receipts, Issues and Balances of Road Metal</a>
<a href="#">V</a>	<a href="#">Road Metal Rate Book</a>
<a href="#">VI</a>	<a href="#">Report of the Survey of Stores</a>
<a href="#">VII</a>	<a href="#">Sale Account</a>
<a href="#">VIII</a>	<a href="#">Stores Receipt Book</a>
<a href="#">IX</a>	<a href="#">Daily Report of Receipts</a>
<a href="#">X</a>	<a href="#">Indent for Stores</a>
<a href="#">XI</a>	<a href="#">Half-yearly Balance Return of Stock</a>
<a href="#">XII</a>	<a href="#">Half-yearly Register of Stock</a>
<a href="#">XIII</a>	<a href="#">Register of Rents of Buildings and Lands</a>

<i>Sl.No. of P.W.A. Forms</i>	<i>Description of forms</i>
<a href="#"><u>XIV</u></a>	<a href="#"><u>Register of Miscellaneous Recoveries</u></a>
<a href="#"><u>XV</u></a>	<a href="#"><u>Daily Report of Work Done</u></a>
<a href="#"><u>XV-A</u></a>	<a href="#"><u>Mustur Roll</u></a>
<a href="#"><u>XV-B</u></a>	<a href="#"><u>Muster Roll (Alternative Form)</u></a>
<a href="#"><u>XVI</u></a>	<a href="#"><u>Casual Labour Roll</u></a>
<a href="#"><u>XVII</u></a>	<a href="#"><u>Register of Measurement Books</u></a>
<a href="#"><u>XVIII</u></a>	<a href="#"><u>First and Final Bill</u></a>
<a href="#"><u>XIX</u></a>	<a href="#"><u>Running Account Bill – A</u></a>
<a href="#"><u>XX</u></a>	<a href="#"><u>Running Account Bill – C</u></a>
<a href="#"><u>XXI</u></a>	<a href="#"><u>Lump-sum Contract – Running Account Bill</u></a>
<a href="#"><u>XXII</u></a>	<a href="#"><u>Lump-sum Contract – Final Bill</u></a>
<a href="#"><u>XXIII</u></a>	<a href="#"><u>Register of Indents for Stores ordered from Firms and Bills</u></a>
<a href="#"><u>XXIV</u></a>	<a href="#"><u>Pay Bill of Work-charged Establishment</u></a>
<a href="#"><u>XXV</u></a>	<a href="#"><u>Account of Receipts, Issues and Balances of materials compared with estimated requirements.</u></a>
<a href="#"><u>XXVI</u></a>	<a href="#"><u>Monthly Account of Receipts, Issues and Balances of Material-at-site compared with estimated requirements.</u></a>
<a href="#"><u>XXVII</u></a>	<a href="#"><u>Register of Receipts, Issues and Balances of Materials-at-site compared with estimated requirements.</u></a>
<a href="#"><u>XXVIII</u></a>	<a href="#"><u>Annual Register of Receipts, Issues and Balances of Materials-at-site of minor and repair works.</u></a>
<a href="#"><u>XXIX</u></a>	<a href="#"><u>Return showing the Receipts, Issues and Balances of Materials-at-site of minor and repair works.</u></a>
<a href="#"><u>XXX</u></a>	<a href="#"><u>Register showing the clearance of the Suspense head “Materials-at-site” in the accounts of works.</u></a>
<a href="#"><u>XXXI</u></a>	<a href="#"><u>Statement showing the quantities and value of materials used in construction.</u></a>
<a href="#"><u>XXXII</u></a>	<a href="#"><u>Work Slip</u></a>
<a href="#"><u>XXXIII</u></a>	<a href="#"><u>Detailed Completion Report</u></a>
<a href="#"><u>XXXIV</u></a>	<a href="#"><u>Completion Statement of Works and Repairs</u></a>
<a href="#"><u>XXXV</u></a>	<a href="#"><u>Schedule of Workshops Manufacture Suspense</u></a>
<a href="#"><u>XXXVI</u></a>	<a href="#"><u>List of Monthly Sub-divisional Accounts</u></a>
	A. – For Major Works
	Works Abstracts .....
	B. – For Minor Works
<a href="#"><u>XXXVII</u></a>	<a href="#"><u>Detailed List of</u></a>
	Petty Works Requisition and Accounts
<a href="#"><u>XXXVIII</u></a>	<a href="#"><u>Register of Sanctions to Fixed Charges.</u></a>

<i>Sl.No. of P.W.A. Forms</i>	<i>Description of forms</i>
<a href="#">XXXIX</a>	<a href="#">Register of Miscellaneous Sanctions</a>
<a href="#">XL</a>	<a href="#">Statement showing the expenditure incurred by the Public Works Department in the case of Deposit Works.</a>
<a href="#">XLI</a>	<a href="#">Schedule of Rents of Boats.</a>
<a href="#">XLI-A</a>	<a href="#">Schedule of Rents of Buildings and Lands</a>
<a href="#">XLII</a>	<a href="#">Account of Interest-bearing Securities.</a>
<a href="#">XLIII</a>	<a href="#">Register of Cheque/Receipt Books.</a>
<a href="#">XLIV</a>	<a href="#">Memo. of Review.</a>

**F.A. FORMS**

**Forms prescribed by the Comptroller and Auditor-General**

- [1. Cash Book.](#)
- [2. Register of Cheques drawn.](#)
- [3. Register of Works.](#)
- [4. Contractor’s and Disburser’s Ledger.](#)

***Forms Prescribed by the Government***

- I [Cash Book of Subordinate Officers](#)
- II [First and Final Bill](#)
- III [Running Account Bill](#)
- IV [Hand Receipt](#)
- V [Accounts of Materials-at-site](#)
- VI (Deleted)
- VI-A [Schedule of Forest Remittances of Treasuries.](#)
- VII [Classified Abstract of the Cash Account.](#)
- VIII [Register showing Recoveries of Rent.](#)
- IX [Schedule Docket of Works Vouchers.](#)
- X [Posting or ‘Aversa’ Register.](#)
- XI [Muster Roll.](#)
- XII [Schedule of Monthly Settlement with Treasuries.](#)



## FORM P.W.A. 1

This form may be modified to suit the requirements of the Electricity Department in consultation with the Accountant-General.

[See Chapter III, Article 80]

### CASH BOOK

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

The Cash Book contains two money columns, headed (1) "Cash" and (2) "Bank or Treasury", on the payment side to distinguish payments made by cheques from those made out of the cash in chest. When, however, a cheque is drawn to replenish the chest, its number and amount should be entered on the payment side in the "Bank or Treasury" column Nos. 10 and 11, and the amount only on the receipt side as "Cash from Treasury" in the single "Cash" column No.4. The amount of a cancelled cheque should be shown by a special write-back entry, as a minus figure on the payment side in the "Bank or Treasury" column but the fact of a new cheque having been issued in lieu of a time expired or lost cheque should be entered on the date of issue in red ink in column No.8 only and not in the columns for "Payments", accounted reference being given in both cases against the original entry in the Cash Book.

2. Every entry should be concise. The date, the number of voucher, if any, the name of the work, and such a brief narration as will indicate unmistakably the nature of the transaction must be entered against each item. The amount debitabale or creditable to each separate work, head of account, or contractor or other person should be entered separately, and the amount to be posted by the Divisional Office into the Abstract Book or Schedules of account under each prescribed head of account should be brought out, distinctly opposite the entries in columns 5 and 12, headed "Classification of Receipts" and "Classification of Charges". No receipt or payment other than that of "Cash" as defined in Article 9(4) should be entered in the Cash Book. A deduction made at the time of payment, creditable to a work or head of account other than that to which the payment itself is debitabale should, however, be entered on the receipt side of the Cash Book.

3. Transactions should be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If, however, owing to the absence of the disbursing officer on tour a cheque issued by him, whilst in camp, is entered in the Cash Book maintained at his headquarters on a subsequent date. The actual date of issue of the cheque should be noted in the Cash Book as the denominator of a fraction the numerator of which should be the date on which the transaction is incorporated in the Book. A similar procedure should be observed when the double transaction relating to the realization of miscellaneous cash receipt by a subordinate and their payment directly into treasury is incorporated in the Cash Book of the superior disbursing officer on receipt of the receipted chalan of the treasury from the subordinate.

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

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

6. When an imprest is first given the fact should be noted in red ink in the Cash Book of the disbursing office giving it, in the column. “To whom paid”, but the amount should not be entered as an actual payment, as it will still form a portion of the Cash Book balance of the disbursing officer marking the advance. If, however, a cheque is drawn, its amount should be shown on both sides of the Cash Book (vide Note 1). Any subsequent increases on or decreases in the amount should be noted similarly, the increase on the payment side and the decreases on the receipt side.

7. In posting transactions from imprest accounts the recouping disbursing officer should enter in his Cash Book only the total for each work or head of account as brought out in the abstract, which should be prepared in his own office, on the reverse of the impress account.

8. All payments should be debited at once to the work or service on account of which they are made. Money advanced to a subordinate for disbursement of labourers, etc., at a distance should be noted in the Cash Book in red ink as a temporary advance, in the manner followed when regular imprests are first made; and when the subordinate returns the duly certified muster rolls, etc., with the unpaid wages, if any, the amounts actually paid should be debited to the works or service 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 cash balances at the end of the month should be detailed thus in a note at foot of the Cash Book.

	Rs.Ps.
Cash in chest	7.56
Imprest with X	100.00
Imprest with Y	50.00
<b>Total cash balance as above</b>	<b>157.56</b>

(Rupees one hundred and fifty seven and naye paise fifty six).

11. If the Disbursing officer draws on more than one district or sub-treasury 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.

12. Cash Book 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 be attested invariably by the dated initials of the Disbursing Officer.

Division, Cash Book of ..... for the month of ..... 199 .....

Receipt Side

Date of receipt	Number of temporary receipt, if any with date	Number of voucher or receipt	From whom received, etc.,	Amount (cash)	Classification of receipts
(1)	(2-a)	(2-b)	(3)	(4)	(5)
				Rs.nP.	

Payment Side

Date of payment	Number of voucher	To whom paid etc.,	Cash	Payments	Amount	Classification of charges
				Bank or Treasury		
				Number of cheque (with number of Cheque Book) number of		
(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Rs.nP.		Rs.nP.	

FORM P.W.A. 2

[See Chapter III, Articles 82]

CASH BALANCE REPORT

**Part I.** Statement of the actual balance of Cash in the hands of ..... on the ..... day of ..... 19 ..... and of standing imprests and temporary advances with subordinates.

Description	Number	Amount	Remarks and explanation of large balances etc.,
(1)	(2)	(3)	(4)
Cheques drawn or received in favour of self, but not enclosed		Rs.nP.	

(1)	(2)	(3)	(4)
Bank drafts not cashed			*As detailed below
Notes*			
Rupees			
Half-rupees			
Quarter-rupees (silver)			
Ten naye paise pieces			
Five naye paise pieces			
Two naye paise pieces			
One naye paise pieces			
Ten naye paise Revenue Stamps			

\*\* Total Cash in Chest

**\*\***(In words)

Grand total as per Cash Book

*\*This may be modified to suit the requirements of the Electricity Department in consultation with the Accountant-General.*

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

**Part II.** Statement of standing imprests and temporary advances with subordinate on the ..... day of ..... 19 .....

Name and designation of subordinate	Amount of Imprest or Temporary Advance	Explanation when an imprest exceeds the prescribed maximum of Rs.1,000/- or any other limit prescribed by the Government and authority for raising or reducing the imprest
(1)	(2)	(3)
	Rs.nP.	
	Total .....	

(Signature)

Dated : ..... 19 .....

(Designation)

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**FORM P.W.A. 3**

This form may be modified to suit the requirements of the Electricity Department in consultation with the Accountant-General.

[See Chapter III, Articles 86 and 88]

**IMPREST CASH ACCOUNT**

*Notes to be printed on the fly-leaf*

1. Government servants entrusted with fixed imprests to temporary advance should maintain and render accounts of their disbursements therefrom in this form. The forms are bound on registers with one fast and one detachable leaf. Any Government servant who receives revenue frequently should use a Cash Book in Form P.W.A.1.

2. The round sum with which an Imprest Cash Account is opened should be entered at once in red ink in column 5, "Total". The date and manner of the remittance, and, if recouped by cheque, the cheque and cheque book number should also be entered, column 3 being utilized for the latter purpose. The disbursements from this imprest should be entered daily as they are made clearly and in full detail; and from time to time as the imprest holder finds it necessary, as also a few days before the due date for the monthly closing of the Cash Book of the disbursing officer from whom the imprest is held, the account should be closed and balanced, the detachable copy being cut off and sent to the disbursing officer from whom the imprest is held, and the counterfoil being retained by the imprest holder. The account should be supported by a voucher in proper form for each payment, numbered attached to the account so as to correspond with the order of the entries in column 2, "Voucher No." The sum received from time to time in recoupment of the imprest should be entered in red ink in column 5 in the same way as the fixed amount with which the account was first opened.

3. The account should contain no entries of receipts other than the opening entries of the fixed imprest and the subsequent recoupments of expenditure, not any entries of expenditure other than those paid directly by the imprest holder himself from the amount of his imprest.

4. Money received by imprest holders on behalf of the Government it not to be mixed up with their imprest cash, or brought into the imprest cash book, but should be disposed of in the manner prescribed in the relevant treasury rules.

5. To facilitate the abstracting of charges by the recouping disbursing officer, the imprest holder must invariably enter in column 3, along with other particulars of payment, the name of the work etc., to which each payment is debitable and also the name of the contractor or other person if any, from whom the amount paid is recoverable. Column 6 is intended for the head of account to which each payment relates and should be left blank by the imprest holder. The date and manner of recoupment, and, if recouped by cheque, the cheque and cheque book number should be entered by the recouping disbursing officer on every imprest account disposed of by him, also a note of increase, reduction, or withdrawal when such occur. When the account is incorporated in his own Cash Book, it should be numbered to correspond the voucher number quoted in the Cash Book, so as to be readily traceable from it.

6. Temporary advances should also be accounted for in this from but the accounts of these advances should be quite distinct from these for Permanent Advances.

Imprest Cash Account of.....

Month and date	Voucher number	Transactions	Amount of each payment	Total	Head of account
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.nP.	Rs.nP.	

ABSTRACT OF CHARGES

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

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

**Note:-** This abstract should be printed at the back of each form and filled in by the Sub-divisional Officer when the imprest holder receives funds from him and in other case by the divisional officer.

FORM P.W.A. 4

[See Chapter III, Article 96]

REGISTER OF STOCK RECEIPTS/ISSUES

Division :

Sub-division :

Section :

Month ..... 19 .....

Date	Reference to measurements (for receipts only) and to indent or order	*Sources from which received To whom issued (with name of work and of contractor to whom debitable)	*Head of Account etc.,	Name of Articles
------	--	---	------------------------	------------------

\*        *Score out to upper or lower entry as required.*

\*\*        *In this column, the name of account head to which the issue of stores is debitable should be entered and full names of divisions and offices to which stock is to be issued and contractors,*

*employees, other persons or local bodies to whom sales are authorized should be added in all cases in which orders exist for stores to be issued otherwise than for the requirements of works within the division.*

## FORMS P.W.A. 5 & P.W.A. 6

[See Chapter III, Article 97]

### INSTRUCTIONS FOR FILLING IN FORMS

#### I.-For Sub-divisional Offices

1. The several transactions of the month need not be entered severally in the Abstracts. It is sufficient to show, as a single transaction, the total receipts from each source of the total issues to each account or work. The quantities received (or issued) in each transaction should be noted in the lower part of the Abstract, against the entry of the transaction, in separate columns for each distinct article of Stock, these columns being so written up as the Articles by the prescribed heads of Stock are grouped together. After all transactions of the month have been posted, the total receipts (or issues) of each article should be computed and noted in the column headed "Quantities" in the upper part of the forms.

2. In column 1 of the Abstracts, those receipts and issues of the month, which represent transactions, the value of which is brought to account in the same month through the Cash Book of transfer entries, should be separated from the transactions not so brought to account within the month. (See Article 207).

3. It is left to the Sub-divisional Officer to make the most suitable arrangements for collecting the information required to complete these Abstracts. The Registers of Stock Receipts and Stock Issues of subordinates sanctioned at the Sub-divisional headquarters may be obtained in original, and store-keepers and sectional officers at out-stations may be required to furnish copies of their registers. Care should be taken to reconcile all transfers of stock between subordinates of the same sub-division and reconciled transactions connected with such transfers with the sub-division should not appear in the Abstracts of the sub-division.

4. The Registers of Stock Receipts and Stock Issues maintained by Sectional Officers may, if necessary, be closed a little earlier than the date fixed for the closing of the sub-divisional accounts.

5. When abstracting the transactions recorded in the Registers of Stock Receipts and Stock Issues, care should be taken to observe strictly the prescribed accounts classification. It is not sufficient to enter the name of the major head affected, but the minor and detailed heads should also be stated, as well as the additional particulars required to be mentioned in the column "Head of account" in Form P.W.A. 4.

**Note:-** Although "*Manufacture*" is sub-head of the Stock Account, issues of Stock to manufacture operations and receipts of outturn from manufacture, should be accounted for in the same way as issues to or from any other distinct head of account, and each manufacture operation should be treated as a separate work. (See also definition of "Work" in Article 9).

6. The quantity accounts of a particular month show all quantities received or issued in that month; but the corresponding cash payment, cash recovery, or other adjustment may not always appear in the divisional accounts of the same month. To secure agreement between the quantity and value accounts, receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the Abstracts under the suspense heads "Purchases" and "Miscellaneous Public Works Advances" respectively. (See also instruction 2 above).

II.-For Divisional Officers

7. The lower part of each Abstract should be taken up first. In this part, quantities of the several articles received or issued in connection with each transaction have already been entered separately in the columns provided for this purpose (vide instruction No.1). These quantities should now be valued by recording the amount of each just below it, and the value of each transaction should be shown in the first money column (third column of Form P.W.A.5 or sub-column 1 of the second column of Form P.W.A.6, as the case may be). In Form P.W.A.6, storage charges should be calculated on the book values entered in sub-column 1 and shown in sub-column 2 and a total to these should be entered in the last sub-column of the second column against each transaction. Total should then be struck in the next money column. "Total", separately for each head on account. The upper part of the form should be valued next. The total of the values entered against each article in the lower part should be shown in the column headed "Amount (separately for each article)" against that article, if being seen further, in case of issues that this total is equal to the rate for the article multiplied by the total quantity. Finally, the entries in the last money column should be totaled up, both for each sub-head of Stock and for the whole Abstract. In Form P.W.A.6, the total of the sub-column 2 of the second column in the lower part should be shown against the line "Total-Storage" in the upper part and grand total stock in that part. The grand total should agree with the total of the second money column "Total" in the lower part of the form.

8. Receipts should be valued on the basis of prices paid or payable as per bills or other claims, extra charges, when paid or adjusted, should be posted as separate items without quantities. Issues should be valued at the Issue Rates fixed for the purpose by competent authority.

9. All entries made in the divisional office should be in red ink to distinguish them from those made in the sub-divisional office.

FORM P.W.A. 5

[See Chapter III, Article 97]

ABSTRACT OF STOCK RECEIPTS

Division :

Sub-division :

Section :

Month ..... 19 .....

Sources from which received

Authority				
Total (separately for each sub- head)	Amount (separately for each sub-head)	Value of each receipt of materials (Total)	Quantities Names of articles (grouped by sub- head)	Grand Total
Rs.P.	Rs.P.	Rs.P.	Rs.P.	
				Grand Total .....



Dated the ..... 19 ....

Dated initials of Divisional Accountant.

Sub-divisional Officer.

1. Quoting reference to number of Cash Book voucher or transfer entry, in respect of items brought to account through the Cash Book or Transfer Entry Book, Vide instruction No. 2.

2. These totals should agree.

FORM P.W.A. 6

[See Chapter III, Article 97]

ABSTRACT OF STOCK ISSUES

Division :

Sub-division :

Month ..... 19 .....

Value of materials expended upon each item									
On what amount issued	Rate	Amount (separately for each article)	Total (separately for each sub-head)	Book value	Storage charges	Total	Total	Quantities	Name of articles (grouped by sub-heads)
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.		

Grand Total .....

Total for sub-heads other than “storage”

<sup>3</sup>Total “storage”

<sup>2</sup>Grand total

Dated the ..... 19 ....

Sub-divisional Officer.

Dated initials of Divisional Accountant.

1. Quoting date of receipt of cash or number of transfer entry, in respect of items brought to account through the Cash Book or the Transfer Entry Book, Vide instruction No. 2.

2. These total should agree.

3. The figure to entered here will be the total of the sub-column “Storage Charge” of the second column.

FORM P.W.A. 7

[See Chapter III, Article 106]

TRANSFER ENTRY ORDER

No. .... Dated ..... 19....

Adjusted in the accounts for ....  
Vide Transfer Entry Book, item No.

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

	Countersigned.	
Divisional Accountant	Divisional Officer.	
Date : .....	Date : .....	
		_____ Officer initiating the Transfer Entry.

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

FORM P.W.A. 8

[See Chapter III, Article 101]

TRANSFER ENTRY BOOK

For the month of ..... 19 .....

Date	Item number	Particulars of each transaction (Authority should be quoted in all cases, e.g., number and date of transfer entry order, or of advice and acceptance of transfer)	Debits	
			Head of account (with name of work)	Amount
(1)	(2)	(3)	(4)	(5)
				Rs.nP.

Credits		
Head of account (with name of work)	Amount	Dated initials of Divisional Accountant
(6)	(7)	(8)
	Rs.P.	

Dated initials of Divisional Accountant.

Dated initials of Divisional Officer.

**\*FORM P.W.A. 9**

[See Chapter III, Articles 113 to 116]

**REGISTER OF REVENUE REALISED**

<sup>2</sup> Major Head			<sup>3</sup> Water	<sup>3</sup> Owners
Reference to voucher number	Item number	Particulars	Rate (1)	Rates (2)
		Amount brought forward from last month.		
		Transactions of the month.		
		Total for the month.		
		Total up-to-date carried over to the following month.		

1. This form is also used for the detailed accounts of (1) Refunds of Revenue and (2) Receipts and Recoveries on Capital Account.
2. When a major head is divided into parts, e.g., the head XVII, a separate Register of Rev. should be kept for each part. Receipts pertaining to (1) Military Engineering Services, (b) Railway Works, (c) Posts and Telegraphs Works, & (d) Archaeological Works of the Central Govt. mentioned in Article 215 should be posted in separate registers for each, and in States a register should also be maintained for receipts from other works of the Central Government.
3. 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.

*Water supply of Towns (3)	*Sale of Water (4)	*Planations	*Other canal produce (6)
Rs.P.	Rs.P.	Rs.P.	Rs.P.

\* This from is also used for the detailed accounts of (1) Refunds of Revenue and (2) Receipts and Recoveries on Capital Account.

						<sup>1</sup> Name of System
				Recoveries of Expenditure		
<sup>2</sup> Water power	<sup>1</sup> Navigation	<sup>2</sup> Rents	<sup>2</sup> Fines	Establishment recovers	Tools and Plant recoveries	Other recoveries
(7)	(8)	(9)	(10)	(11)	(12)	(13)
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Miscellaneous (14)			Total (15)			
Rs.P.			Rs.P.			
				Deduct Refunds Rs.P.		Net Rs.P.

1. To be used only in respect of projects for which a separate revenue account is kept.
2. 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.

FORM P.W.A. 10

[See Chapter III, Article 133]

WORKS ABSTRACT –A

(To be used when outlay is recorded by sub-head)

Division :  
Sub-division :  
Month :  
Name of Work :  
Authority :  
Folio in register of works :  
Item in schedule of expenditure :  
Schedule docket No. :

Details of up-to-date progress\*

Source from which progress is taken (quoting page and book No. of measurement book)	Reference to last Running Account Bill or other voucher		Sub-Heads
	No.	Date	
Total .....			

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

From what source Posted							
Brief particulars		Cash Book Voucher or Adjustment Book item number		Rs.P.	Rs.P.	Rs.P.	Rs.P.
Estimate No. ....		-					
Expenditure to end of 19..		-					
Month's transactions		-					
Total cash and adjustment Stock							
Issues from Materials-at-side to final sub-heads		-					
Total of month		-	-				
Total to end of month		-					
Progress (up-to-date)		-					
Rate of cost		-	-				

Sub-Heads		Suspense Accounts					
		Materials-at-site <sup>1</sup>		Contractors		Labourers	<sup>4</sup> Total
		Receipts Dr.	Issues Cr.	<sup>2</sup> Advance payments	<sup>3</sup> Other transactions		
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.

**Note:-** Posting made in the Sub-divisional Office should be in black ink and all postings and corrections made in the Divisional Officer, in red ink.

1. *Entries in this column should be made from Account 1 (Total (D) of column 2) or Running Account Bill, Form A.*
2. *If any sub-head costing less than Rs.1,000/- is not lumped together with other similar items, the orders of the Divisional Officer should be quoted in support.*
3. *This column is intended for all miscellaneous debits and credits to contractors awaiting settlement. The debits will usually consists of (1) advances other than secured advances, (2) payments made (under proper authority to labours and others on behalf of and by charge to the account of contractor 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 Account Bills for work done. Such credits, as well as repayments of amounts withheld and*



FORM P.W.A. 11

[See Chapter III, Article 133]

WORKS ABSTRACT – B

[To be used when outlay is not recorded by sub-heads]

Division	Folio in Register of Works
Sub-division	Item in Schedule of Expenditure
Name of work	Schedule Docket
Authority	

REFERENCE TO MEASUREMENTS

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

Details of Contractor’s Closing Balances

Name of contractor	Reference to last Running Account Bill		Closing Balance		Explanation of non-adjustment <sup>1</sup>
	Voucher number	Date	Advance payments	Other transactions	
			Rs.P.	Rs.P.	

Total ....

<sup>2</sup>The work is .....

(Dated initials of Sub-divisional Officer)

1. As a rule, reasons for delay should be recorded if an item is not cleared within three months.
2. It should be noted here whether the work is in progress or not. 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

The Abstract has been checked under my supervision. I have compared all the items in the “Detail of contractor’s closing balances” with the Contractor’s Ledger and found them correct.

(Dated initials of Divisional Accountant)

REMARKS BY EXECUTIVE ENGINEER

(The Executive Engineer 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 accounts as he may consider necessary.)

(Dated initials of Divisional Officer)

From what Source Posted		Suspense Accounts				
Brief particulars	Cash Book Voucher or Transfer Entry Book item No.	Final Charges	Contractors <sup>1</sup> Advance payments	<sup>2</sup> Other transactions	<sup>3</sup> Labourers	*Total cost
		Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Estimate No. of .....						
Expenditure to End of 19 ....						
Month's Transactions						
Total Cash and Adjustment						
Stock						
Total of month						
Total to end of 19 ....						

**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.

1. Entries in this column should be made from Account 1 [total (D) of column 2] of Running Account Bill Form A.
2. This column is intended for all miscellaneous debits and credits to contractors, awaiting settlement. The debits will usually consist of (1) advances other than advance payments, (2) payments made (under proper authority) to labourers and others on behalf of and by charge to the account of contractors and (3) issues of stock and other materials to contractors. These should be posted as plus entries from the vouchers or accounts as transactions take place. The credits will ordinarily be one account of amounts withheld, for future payment, from Running Accounts Bills for work done. Such credits, as well as repayments of amounts withheld and recoveries of debits (1), (2) and (3) above, appearing in Running Account Bills as entry (G) of Memorandum of Payments, which should be posted in this column as a plus entry if minus or vice versa.
3. Unpaid amount of Muster Rolls should be posted in this column as minus entries, Subsequent payments of these arrears should be shown as plus.
4. In the case of Running Accounts Bills for work done the figure in this column should agree with entry (H) in the Memorandum of Payments.

\_\_\_\_\_



FORM P.W.A. 12 and P.W.A. 13

[See Chapter III, Article 141]

REGISTER OF WORKS – A & B

Notes

1. The Register of Works if not a classified account of works; for facility of reference it should be supplied with an index which should be sub-divided under the prescribed heads of account classification.

2. The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totaled. But when a revised estimate is sanctioned, the folio of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked “Revised Estimate” in red ink, and a reference to the folio on which the original estimate is to be found should be entered thereon.

*Note:-* In the case of works which are assessable to percentage recoveries on account of establishment, tools and plant, etc., the amount of the estimate and allotment for the work should be divided rateably into two parts, one representing the share available for works of expenditure and the other, the total amount for establishments, tools and plant and audit accounts charges, if any, recoverable under the rules of the Government.

3. In the case of works for which specific allotments are sanctioned individually, the amount of allotment for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.

*Note:-* In the case of Local Loan Works, the limits of funds set aside by the Government (to be ascertained from the Accountant-General for expenditure on a work during the year should be treated as the allotment for the work.

4. The blank vertical columns in Form P.W.A. 12 should be utilized for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon, but the sub-columns for “quantity” and the horizontal columns for “rate of cost” should be left blank in respect of sub-heads for which there are no quantities in Works Abstracts.

5. In Form P.W.A. 13, the final charges on works should be posted in the column “Total value of work done” and the single column “Suspense Accounts” should embrace the transactions under all the suspense accounts.

FORM P.W.A. 12

[See Chapter III, Article 141]

REGISTER OF WORKS – A

Name of work ..... Authority ..... Appropriation for the year Rs. ....							Dated initials of the Exe.Engineer to transactions of the month
Month, etc.,	Quantity Amount	Quantity Amount	Quantity Amount	Quantity Amount	Quantity Amount	Total	
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.		

Contd. Next Page

Estimate No. of 19... 19...	
Expenditure to end of previous year brought forward (if any)	
April 19... Total	-
Rate of cost	-
May 19... Total	-
Rate of cost	-
June 19... Total	-
Rate of cost	-
July 19... Total	-
Rate of cost	-
August 19... Total	-
Rate of cost	-
Sept. 19... Total	-
Rate of cost	-
Oct. 19... Total	-
Rate of cost	-
Nov. 19... Total	-
Rate of cost	-
Dec. 19... Total	-
Rate of cost	-
Jan. 19... Total	-
Rate of cost	-
Feb. 19... Total	-
Rate of cost	-
March 19... Total	-
Rate of cost	-
March Supplementary Total	-
Rate of cost	-

FORM P.W.A. 13

[See Chapter III, Article 141]

REGISTER OF WORKS – B

Name of work and  
authority Estimate

Appropriation for the year

Month, etc.,	Total value of work done	Suspense accounts	Total charges	Dated initials of Executive Engineer to transactions of the month.	Total value of work done	Suspense accounts	Total charges	Dated initials of Executive Engineer to transactions of the month
	Rs.P.	Rs.P.	Rs.P.		Rs.P.	Rs.P.	Rs.P.	
Expenditure of previous year brought forward (if any)								
April 19...	-							
Total	-							
May 19...	-							
Total	-							
June 19...	-							
Total	-							
July 19...	-							
Total	-							
August 19...	-							
Total	-							
Sept. 19...	-							
Total	-							
Oct. 19...	-							
Total	-							
Nov. 19...	-							
Total	-							
Dec. 19...	-							
Total	-							
Jan. 19...	-							
Total	-							
Feb. 19...	-							
Total	-							
March 19...	-							
Total	-							
March 19... Supplementary								
Total	-							

Carried over to page ..... of next year's register. Carried over to page ..... of next year's register.

**FORM P.W.A. 14**

[See Chapter III, Article 150]

**CONTRACTOR'S LEDGER****Notes**

(1) Columns 7 and 8 constitute the ledger account proper and columns 4 and 5 set forth the net effect of each posting on the two suspense heads making up will be found useful for the purpose of exercising a check over the continuity of bills in the case of running accounts.

(2) Columns 1 to 3 and 10 require no explanation. Instructions for filing in columns 4 to 9 in the case of personal accounts are given below:-

(i) *Column 6:-* "Name of work, etc." – Here should be entered the full name of the work to which the bills or vouchers (relate except in the case of supplier's bills) when the name of the account concerned, Stock or Purchases, should be stated. Brief particulars describing the nature of the transactions should then be added, and against the line should then be posted, in the money columns 4, 5, 7, 8 and 9, the figures relating to that transaction only. When a deduction made from a contractor's bill for one work is creditable to the account of another work, and such Credit is in connection with his contract for the latter work, distinct sets of entries should be made in the ledger, one for the payment made on account of the former work and the other for the recovery creditable to the latter, as if that recovery had been made in cash. The second set of entries should be posted in a separate line, in columns 5 and 8 against the name of the work concerned.

**Note:-** 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 the date of agreement or work order.

(ii) *Column 4:-* "Advance payments" – If bill is a Running Account Bill A, Form P.W.A. XIX, figure D of Account I should be posted in this column.

(iii) *Column 5:-* "Other transactions" – In the case of running account bills, figure G of the Memorandum of Payments should be posted in this Column. If a payment is made on a First and Final Bill, Form P.W.A. XVIII, no entry should be made in this column unless a recovery is made from the contractor on any account. In the case of transactions other than these, the amount paid or recovered should be entered.

(iv) In columns 4 and 5 debits to contractors should be posted as plus entries and credits as minus entries.

(v) *Column 7:-* "Gross transactions – Debits" - If it is a running account bill, figure H of the Memorandum of Payments should be posted in this column, otherwise the total amount paid or chargeable.

(vi) *Column 8:-* "Gross transactions – Credits" - Here should be entered the value of work or supplies creditable to the contractor, which will be figure F of Account I in the case of running account bills.

(vii) *Column 9:-* "Total value of work or supplies" – In the case of running account bills here should be entered the total value of work done or supplies made up-to-date, as per figure A of Account I of bill, but before posting the bill it should be seen that the figure shown in Account I of it as "Deduct value of work shown on previous bill" agrees with the last entry in column 9 of the ledger against the work concerned. In token of this check this last entry in column 9 should be initialed (and dated) by the Divisional Accountant.

(3) Accounts of the transaction relating to lumpsum contracts should also be maintained in this Form, subject to the following subsidiary instructions:-

(a) As all “intermediate payments” made on Form P.W.A. XXI are regarded at advances, no figure therefrom will be posted in column 8, which is intended to show the amount creditable to contractors, account on account of the value of work done. The first and last entry which will appear in this column will be the figure F given in Part I of the final bill Form P.W.A. XXII. Column 9 need not be posted at all.

(b) Figures for posting the other columns 4, 5 and 7 are indicated in the bills (Forms P.W.A. XXI and XXII) by the same distinguishing letters D, G and H respectively, which have been used to denote the corresponding entries in the ordinary bill Forms P.W.A. XIX and XX.

Name of Contractor				
Particulars of bill or voucher			Net transactions detailed by suspense heads	
Date	Voucher No.	Serial number if a Running Account Bill	“Advance payments” + = Debits - = Credits	“Other transactions” + = Debits - = Credits
(1)	(2)	(3)	(4-D) Rs.P.	(5-G) Rs.P.

Gross transactions				
*Name of work or account (in red ink) and particulars of transactions (6)	Debits	Credits	Total value of work done or supplies	Remarks
	(7-H)	(8-F)	(9-A)	(10)
	Rs.P.	Rs.P.	Rs.P.	

\* 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 P.W.A. 15

[See Chapter III, Article 160]

OUTTURN STATEMENT OF MANUFACTURE

Name of manufacture ..... Site ..... Season .....  
Authority ..... Name of the month .....



Nov. 19...	Total	-
	Rate	-
Dec. 19...	Total	-
	Rate	-
Jan. 19...	Total	-
	Rate	-
Feb. 19...	Total	-
	Rate	-
March 19...	Total	-
	Rate	-
Supplementary Account		
	Total	-
	Rate	-

Operation				Outturn						Total Amount	Balance at debit or credit of manufacture	Dated initials of Divisional Officer against transactions of the month
Quantity	Amount	Quantity	Amount	Total Cost	Quantity	Amount	Quantity	Amount	Quantity	Amount		
Rs.P.	Rs.P.	Rs.P.	Rs.P.		Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.		

FORM P.W.A. 17

[See Chapter III, Article 164]

SUSPENSE/DEPOSIT REGISTER

Suspense Head

Deposit

Class			
Item No.	<sup>1</sup> Month from which transaction dates	Particulars of items (with authority where necessary)	Opening balance of the year
(1)	(2)	(3)	(4)
			Rs.P.
Total....			

April 19.....				
Debits	Credits	Closing balance	And so on for the other months of the year	<sup>3</sup> How adjusted (and other remarks where necessary)
<sup>2</sup> Credits	<sup>3</sup> Debits			
(5)	(6)	(7)	(8)	(9)
Rs.P.	Rs.P.	Rs.P.		
Total....				

1. *To be indicated thus :- 12/14 for December 1941 : 1/42 for January 1942; and so on.*
2. *Score out ‘Credits’ in the case of Miscellaneous P.W.Advances and Stock, and ‘Debits’ in the case of Purchases and P.W.Deposits.*
3. *Score out ‘Debits in the case of Miscellaneous P.W.Advances and Stock, and ‘Credits’ in the case of Purchases and P.W.Deposits.*
4. *To be indicated thus :- ‘A’ Paid in cash/or Recovered in cash, ‘B’ Adjusted by transfer entry, ‘C’ Converted into interest-bearing security and so on, additional letters being entered with explanation at foot.*

FORM P.W.A. 18

[See Chapter III, Article 167]

SCHEDULE OF LONDON STORES

Division :

Month ..... 19 .....

Debits							
Name and date of Accountant General’s advice of payment	Name of vessel	No. and date of invoice	Particulars of invoiced stores	Charge in England during month by credit to the hand “PW remittances”	Indians charges of the month	Balance from last month	Total [columns (5)+(6)+(7)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.P.	Rs.P.	Rs.P.	Rs.P.
			Total for the month				
			No. or quantity	Total for the year			



Credits				Remarks
Particulars of stores received	Name of work or head of account to which debited (Schedule of docket number to be quoted in red ink)	Values of stores received	Closing Balance	
(9)	(10)	(11)	(12)	(13)
	No. of quantity	Rs.P.	Rs.P.	
Total for the month				
Total for the year				

Total credits to "P.W. Remittance" [Col. 5] = Rs.Ps.

Total credits to "London Stores" [Cols (5)+(6)] = Rs.Ps.

Divisional Accountant.

FORM P.W.A. 19

[See Chapter III, Article 183]

ORIGINAL/DUPLICATE

Division :

ADVICE OF TRANSFER DEBIT/CREDIT

No ..... , dated ..... 19 .....

The undersigned has the honour to advice ..... that a sum of Rs. .... as detailed below, has been debited/credited in transfer to him in the accounts for ..... 19 ... and to request that an Acceptance may please be furnished as early as possible.

Authority of advice .....		
Number and date of voucher, if any	Particulars of transactions	Amount
		Rs.nP.
		Total .....

Total number of vouchers sent  
Divisional Accountant.

Divisional Officer.<sup>1</sup>

For use in adjusting office<sup>1</sup>

Amount adjusted in the accounts for ....., Vide Transfer Entry Book Item No. ... and Acceptance No. .... dated ....

Dated initials of Divisional Accountant.

FORM P.W.A. 20

[See Chapter III, Article 183]

ACCEPTANCE OF TRANSFERS DEBIT/CREDIT

No ....., dated ..... 19 .....

To

The undersigned has the honour to inform ..... that the amount advised in his Advice Transfer Debit/Credit No. ...., dated ....., for Rupees ..... has been adjusted in the amount of this Division for ..... <sup>2</sup>(and that the supporting vouchers have been received).

Particulars of transactions	Amount
	Rs.nP.
	Total .....

1. These entries are to be printed in the duplicate copy of the Advice only.

2. Intended only for cases of Acceptances of Transfer Debits.

Divisional Accountant.

Divisional Officer,  
Division.

FORM P.W.A. 23

[See Chapter IV, Article 208]

Notes to be printed on the fly-leaf of the Abstract Book, P.W.A. 23

1. The standard form is only a model. The number of vertical columns may be varied according to requirements, the examples given being those suitable for an ordinary division of the Civil Works branch in a State.
2. The book should be posted from the several Cash Books in respect of cash transactions, from the Transfer Entry Books in respect of transfer entries, and from the Abstracts of Stock Receipts and Issues in respect of stock transactions.
3. 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 "P.W. Cheques" or "Other Remittances", according as the treasuries on which the cheques are drawn are within or outside the account circle in which the division itself is.
4. When the stock transactions are posted from the Abstracts of Stock Receipts and Issues, debits (and credits) to Stock which represent credits (and debits) posted in the Abstracts from the Cash Book and the Transfer Entry Book, and which are separately shown in the Abstracts vide Instruction No.2 on Forms 5 and 6, 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).
- 5 As the postings from each Cash Book or other document are completed, it should be seen that the total posting on the receipts side agree with those on the charges side, and that, further 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 Articles 166 and 229).

6. Refunds of Revenue appear as charges in the initial accounts, and should, therefore, be posted on the charges side of the Abstract Book. As they are to be taken ultimately in reduction of revenue receipts, the totals for the month should be transferred to the receipts side as minus entries in the columns for the revenue heads concerned.

7. Similarly, receipts which are to be taken in reduction of expenditure on individual works in progress or on establishment and tools and plant, (vide Articles 65 to 72), should be posted as receipts in the first instance under appropriate headings, and ultimately transferred to the charges side as minus entries in the columns, for the heads under which the charges to be reduced are classified.

8. Finally, it should be seen that the totals of the vertical columns agree with the totals of the relevant schedules, registers etc., or of the corresponding figure therein. Differences should be traced and set right.



FORM P.W.A. 23

ABSTRACT BOOK

Receipts Month ..... 19 ....

Sub-division, etc.	S. Remittances			Refunds to be deducted from charge side	Transfer within Division	Cash from Treasury	Opening Cash Balance	Total
	P.W.Cheques	Transfers between P.W.Officers	Others items					
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Cash								
Divisional Office	-							
Total	-							
A' sub-division	-							
Total	-							
B' sub-division	-							
Total	-							
C' sub-division	-							
Total	-							
Transfer Entries	-							
Total	-							
								Total .... Of last ... three columns
Stock								
A' sub-division	-			No. entries			Total Transfer Entries	
Total	-					Total		
B' sub-division	-					Total		
Total	-					Total		
C' sub-division	-				Total Transfers with Division-Stock			
Total	-							
Total Cash, Transfer Entries and stock Deduct-Refunds of Revenue transferred from Charges side								
Net	-							
Reference to Schedule, Register, etc., Form No.		39		Transferred to Charges side				

FORM P.W.A. 23

ABSTRACT BOOK

Receipts			Month ..... 19 ....					Charges					
50.-Charges Works													
Sub-division, etc.	Original Works-Buildings	Original Works - Communications	Repairs	Establishment, contingencies grants-in-aid	Tool and Plant	Purchases	Stock	Miscellaneous P.W.Advances	Lond stores	Miscellaneous Heads of Account	Public Works Deposits	50-Civil Works Central	Adjusting account between Central and State Govt.
	Rs.P.	Rs.P.	Rs. P.	Rs.P.	Rs.P.	Rs.P.	Rs. P.	Rs.P.	Rs. P.	Rs.P.	Rs.P.	Rs.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	-												
C' sub-division	-												
Total	-												
Total Cash, Transfer							No Entries						
Entries and stock													
Deduct-Refunds of Revenue transferred from Receipts side													
Net	-												
Reference to													
Schedule, Register, etc., Form No.	27 to 41		41		27	17 (Purchases)	17 & 28	17 (32)	18	40	17	37	

FORM P.W.A. 23  
ABSTRACT BOOK

Receipts		Month ..... 19 ....						Charges			
Sub-division, etc.	Adjusting account with Railways	Inter-State suspense account		S.Remittances		Refunds of Revenue to be transferred to Receipts side		Transfers within Division	Cash from Treasury	Opening Cash Balance	Total
	Railway	Govt. of	Remittances into Treasury	Transfers between P.W.A. Officers	Other items	XXXIX Civil Works Central	XXXIX Civil Works State				
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Cash Divisional Office	-										
Total	-										
A' sub-division	-										
Total	-										
B' sub-division	-										
Total	-										
C' sub-division	-										
Total	-										
Transfer Entries	-										
Total	-										
Stock											Total .... Of last ... three columns
A' sub-division	-						No. entries				Total Transfer Entries
Total	-								Total		
B' sub-division	-								Total		
Total	-								Total		
C' sub-division	-								Total Transfers with Division-Stock		
Total	-										
Total Cash, Transfer Entries and stock Deduct- Refunds of Revenue transferred from Charges side											
Net	-						Entries				
Reference to											
Schedule, Register, etc., Form No.	37	38	39		39		Transferred to Receipts side				

Total agreed with the corresponding figures in relevant schedules, registers, etc.

Date : .....

Divisional Accountant.

FORM P.W.A. 24

[See Chapter IV, Article 209]

SCHEDULE DOCKET

Name of Work<sup>1</sup> or Schedule .....

<sup>2</sup>Classification of Charge ..... Month ..... 19 .....

No. of cash voucher	Amount	Remarks	No. of cash voucher	Amount	Remarks	Particulars	Amount	Remarks
	Rs.P.			Rs.P.			Rs.P.	
						Brought forward ....		
						Cash charges for which Vouchers are not required in audit :-		
						Stock	-	-
						<sup>3</sup> Transfer		Entry
						Debits :-		
						T.E.No.	-	-
						T.E.No.	-	-
						T.E.No.	-	-
						Total ....		
						Deduct Refunds-		
						Cash receipts –	Rs.P.	
						<sup>3</sup> Transfer		
						Entry		
						Credits :-		
						T.E.No.	-	-
						T.E.No.	-	-
						T.E.No.	-	-
						Total refunds .....		
						Net charges of the month		
						Total Carried forward		

1. Full name of work as given in the estimate should be entered here in the case of work included in a Schedule of Works Expenditure, Form PWA 27, or in the Schedule of Deposit Works or Debits to Stock, Forms PWA 33 and PWA 28. In all other cases, the name of the Schedule should be given.

2. Only such particulars need be entered as are necessary to avoid errors in the posting of charges in Schedule Dockets.



3. In the case of Transfer Entry debits the supporting vouchers, if exceeding Rs.25/- each, should also be attached, their particulars being quoted below each entry, and the amount of the petty vouchers being specified in the column for remarks. In the case of Transfer Entry, credits a reference to the Schedule Docket in which the corresponding debits is shown be given in the same column.

Divisional Accountant.

FORM P.W.A. 25

[See Chapter IV, Article 212]

SCHEDULE DOCKET FOR PERCENTAGE RECOVERIES

Month ..... 19 .....									
Item Number	Name of work (i.e., full name as given in the estimate)	Works Expenditure	Percentage Recoveries <sup>2</sup>						Remarks
			Establishment	Tools and Plant	Accounts & Audit	Pensionary Charges	Sanitary Engineer and staff	Chief Engineer and staff	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Total	
<i>1. Non-Government Work should be shown in two separate groups (1) Deposit Works and (2) Local Loan Works. Government Works should be grouped by Governments and departments, and the name of the division or office should be prefixed to that of the work in red ink.</i>	
<i>2. The calculation for percentage recoveries should be made to the nearest rupee.</i>	
Divisional Accountant.	Divisional Officer.

FORM P.W.A. 26

[See Chapter IV, Article 213]

SCHEDULE OF MONTHLY SETTLEMENT WITH TREASURIES

Part I. – Cash Remitted and Acknowledged

	Treasury	Treasury	Treasury	Treasury
1. Difference brought over, as per line 5 of last month's memo.				
2. Cash remitted during the month				
3.	Total ...			

4.	Amounts acknowledged by Treasuries as per Consolidated Receipts attached
5.	Difference (line 3 minus 4) as explained below.

Analysis of the differences as per line 5

A-	Received by treasuries too late for incorporation in the accounts of the month.
B-	Remitted after the closing of sub- divisional accounts of the month but received by treasuries in time for incorporation in the accounts of the month.

Part II. – Cheques Issued and Paid

1.	Difference as per line 5 of previous month’s memo.
2.	Cheques issued during the month
3.	Total....
4.	Cheques cashed as per pass books, vide Treasury Officer’s Certificates of Issues (attached).
5.	Difference (detailed below).

\*Details of Differences

Particulars of cheques		Amount	Particulars of cheques		Amount	Particulars of cheques		Amount
No.	Date		No.	Date		No.	Date	
		Rs.P.			Rs.P.			Rs.P.
		Total uncashed cheques Deduct-						Cheques cashed during the
		Total of cashed						month, but taken
		cheques as per last						to account in
Uncashed		column.						sub-divisional
cheques								Cash Books of
								the following
								month.
		Net difference ...						Total .....

*\*The difference relating to each treasury should be detailed in the manner indicated.*

Divisional Accountant.

Divisional Officer.

FORM P.W.A. 27

[See Chapter IV, Article 215]

SCHEDULE OF WORKS EXPENDITURE

(Major Head, Remittance or other Account)

Name of month ..... 19 ....

Sl.No.	Minor and detailed heads of classification	Schedule Docket No.	Name of works i.e., full names as given in the estimate. <b>N.B.:-</b> Sanction to be noted in red ink when a work is entered for the first time	Total charges of the month
(1)	(2)	(3)	(4)	(5)
				Rs.P.

Expenditure of the years compared with allotment		Expenditure up-to-date compared with estimate		Remarks
Total charges of the year	Allotment	Total charges up-to-date	Amount of estimate	1. If the work is completed, say so. 2. If an excess over an estimate is sanctioned by the Divnl. Officer and the work is still in progress, the orders may be recorded here.
(6)	(7)	(8)	(9)	(10)
Rs.P.	Rs.P.	Rs.P.	Rs.P.	

**Notes 1:-** In the Schedules for works of classes (i) to (v) mentioned in Article 215, money column (5) for “Total charges of the month” should be totaled so as to bring out separately the totals for (1) each minor head, (2) each primary unit of allotment (if any) subordinate to a minor head, and (3) each group of works for which a separate lump sum allotment has been placed at the disposal of the Divisional Officer or a controlling authority. Against each total of the last category should be given (a) in column (6) the total charges of the year which will be arrived at by adding the total of the month to the total of the year as given in column (6) of the previous month’s schedule and (b) in column (7), the lump sum allotment, if placed at the Divisional Officer’s disposal.

**Note 2:-** In the Schedule pertaining to works of classes (vi) and (vii), mentioned in Article 215, the entries relating to each work should be made separately for “works expenditure” and “percentage charges” (for establishment, tools and plant, accounts and audit charges, etc., on line should be used for each of these two charges and a third for the total charges on the work.

Divisional Accountant.

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FORM P.W.A. 28

[See Chapter IV, Article 216]

SCHEDULE OF DEBITS TO STOCK

Month ..... 19 ....

Item No.	Schedule Docket	*Name of Manufacture of other item of expenditure (as given in the estimate) <b>N.B.:-</b> Sanction to be noted in red ink when a work or item is entered for the first time	Total transaction of the month	Total upto date	Remarks	If the work is completed say so. (Amount of estimate to be entered in office copy only)
		Manufacture	Rs.P.	Rs.P.		
		Manufacture of bricks at R.-				
		Operation	3,300-00	6,000-00		
		Out-turn	3,000-00	5,000-00		
		Lime making at C.-				
		Operation	2,300-00	3,000-00		
		Out-turn	2,000-00	2,500-00		
		Total Manufacture operations	5,600-00			
		Total Manufacture out-turn	5,000-00			
		Total Manufacture	10,600-00			
		Land, Kilns, etc.				
		Total land, Kilns etc.				
		Storage				
		Total Storage				
		Other Sub-heads				
		Total other sub-heads				
		Grand Total				

\*Only those works or items should be entered on which there has been any transaction during the month, and the “operation” and “out-turn” 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 be shown invariably.

Divisional Accountant.

FORM P.W.A. 29

[See Chapter IV, Article 216]

STOCK ACCOUNT

Month ..... 19 ....

Part I. – Classified Account of Receipts, Issues and Balances

Item No.	Sub-heads	Balance	Receipts	Total	Issues	Balance	Sanctioned Reserve	Remarks
		Rs.P.	Rs.P.	Rs.P	Rs.P.	Rs.P		
1.	Manufacture <sup>2</sup>			.		.		
2.	Land, Kilns, etc.							
3.	Storage							
4.	Small stores							
5.	Building materials							
6.	Timber							
7.	Metals							
8.	Fuel							
9.	Painter's stores							
10.	House fittings							
11.	Miscellaneous							
12.	Workshop(s)							
13.	Total ....							

Certified that the entries in lines 1, 2, etc., of this account agree with the corresponding entries in the Suspense Register (Stock).

If the balance includes the value of any stores in transit within the division, the certificate should be amplified to State the value of such stores and the steps taken to adjust it.

1. For details see Schedule of Debits to Stock, Form P.W.A. 28.
2. If the closing balance of "Manufacture" includes any items which are not chargeable against the Revenue limit, they should be detailed in the column for remarks.
- (a) If a workshop be established, the suspense account thereof may be kept as an additional sub-head of this account.

Divisional Accountant.

Part II – Detailed Account of Issues

Schedule Docket No.	Amount	Schedule Docket No.	Amount	Schedule Docket No.	Amount	Particulars	Reference to Schedule etc.	Amount
	Rs.P.		Rs.P		Rs.P.			Rs.P.
			.			Line 1 (Part I),- Manufacture. Credits for out-turn Line 2-Land, Kilns, etc.		28

	T.E. No.	S.D.No.
	T.E. No.	”
	Total ....	
	Lines 3 to 12-Storage and other Sub-heads	Previous column.
	Issues to *Contingencies.	Consolidated Account of Contingent expenditure
Total Issues to works etc.	Cash Credit to Stock Sale Account	19 ...
	” ”	19 ...
	Line 13-Total Issues.	
	Total ....	
		Divisional Accountant.

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

FORM P.W.A. 30

[See Chapter IV, Article 217]

SCHEDULE OF PURCHASES

Extract from Suspense Register, Form P.W.A. 17.

Month ..... 19 ...				
Item No. as in Register	Month from which transaction dates <sup>1</sup>	Particulars of items to be grouped by classes of purchases i.e., (1) For Stock, and (2) For works, with name of supplier (and name of works in case of class 2), and quantity & description of materials supplied <sup>2</sup>	Opening balance	Credits during the month
(1)	(2)	(3)	(4)	(5)
			Rs.P.	Rs.P.
		I.-For Stock.		
		II.-For Specific Works.		
Total credits [Cols. (4)+(5)]	Debits during the month	Closing balance [Cols.(6)-(7)]	How adjusted <sup>3</sup>	Remarks with explanation when items remain unadjusted for more than three months (In respect of credits during the months, here enter reference to schedule docket in which the corresponding debit arrears)
(6)	(7)	(8)	(9)	(10)
Rs.P.	Rs.P.	Rs.P.		

1. *To be indicate thus* :- “New” for items appearing for the first time; “12/40” for December, 1940; “1/41” for January, 1941, and so on.
2. In the case of purchases for a specific work, one or other of the following remarks applicable to the case should also be noted – (i) For Direct issue, (ii) For Issue to ..... contractor.
3. *Column (9)* :- 9 “A” Paid in cash; “B” adjusted by transfer. The letter “A” and “B” should be entered in this column.

Divisional Accountant.

FORM P.W.A. 31

[See Chapter IV, Article 217]

SCHEDULE OF PURCHASES

Part I. – <sup>2</sup>Extract from Suspense Register, Form P.W.A. 17.

Division

Month ..... 19 ....

Item No. as in Register	Month from which transaction dates <sup>3</sup>	Reference to month in which items was last affected	Particulars of items to be grouped by classes of purchases i.e., (1) For Stock, and (2) For works, with name of supplier (and name of works in case of class 2), and quantity & description of materials supplied	Opening balance <sup>4</sup>	Credits during the month
(1)	(2)	(3)	(4)	(5)	(6)
				Rs.P.	Rs.P.
			I.-For Stock.		
			II.-For Specific Works.		

Total credits [Cols. (5)+(6)]	Debits during the month <sup>4</sup>	Closing balance [Cols.(7)-(8)]	How adjusted <sup>5</sup>	Remarks with explanation when items remain unadjusted for more than three months (In respect of credits during the months, here enter reference to schedule docket in which the corresponding debit arrears)
(6)	(7)	(8)	(9)	(10)
Rs.P.	Rs.P.	Rs.P.		

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

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

3. **To be indicated thus** :- “New” for items appearing for the first time “12/40” for December, 1940, “1/41” for January, 1941, and so on.

4. Columns (5) to (9) should be totaled separately for each class in June, September, December and March, in other months, columns (6) and (8) only should be totaled separately for each class of purchases.

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

5. **Column (10)** :- “A” Paid in cash; “B” Adjusted by book transfer. The letters “A” and “B” should be entered in this column.

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

Class of Purchases	Opening balance	Credits during the month	Total [Cols.(2)+(3)]	Debits during the month	Closing balance (4)+(5)
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
I.-For Stock.					
II.-For Specific Works.					
Total .....					

Divisional Accountant.

**FORM P.W.A. 32**

[See Chapter IV, Article 217]

**SCHEDULE OF MISCELLANEOUS P.W. ADVANCES**

Division

Month ..... 19 ....

Item No. as in Register	*Month from which transaction dates	Authority	Particulars of items (Items to be grouped by classes of Miscellaneous P.W.Advances mentioned in Article 54)	Opening balance	Debits during the month
(1)	(2)	(3)	(4)	(5)	(6)
				Rs.P.	Rs.P.



Total credits [Cols. (5)+(6)]	Credits during the month <sup>4</sup>	Closing balance [Cols.(7)-(8)]	How adjusted <sup>3</sup>	Remarks with explanation as to steps taken to effect 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)
(7)	(8)	(9)	(10)	(11)
Rs.P.	Rs.P.	Rs.P.		

Divisional Accountant.

\* *To be indicated thus* :- “New” for items appearing for the first time “12/40” for December, 1940, “1/41” for January, 1941, and so on.

FORM P.W.A. 33

[See Chapter IV, Article 219]

SCHEDULE OF DEPOSIT WORKS

Division

Part I.-Account of Deposit Works effected during the month of ..... 19 .....

Deposits .....

Serial No.	Detailed classification of estimate	Name of work, with name of depositor	To end of previous month	During the month	Total upto date
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.P.	Rs.P.	Rs.P.
Totals for accounts affected by the month’s transactions.			A <sup>2</sup>		
Add total for accounts not affected by the month’s transactions, as shows in Part II					
Grand Total ...		K			

Schedule docket number	Expenditure		Expenditure, if any debited to Miscellaneous P.W.Advances		Remarks (if the work is completed say so).
	Total charge of the month	Total upto date	Upto date	During the month	
	(7)	(8)	(9)	(10)	(11)
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	
					Net chargeable during the month to P.W. Deposits <sup>3</sup> C <sup>2</sup> D (=B-C)
	B	F	G		
				H (=F-G)	<sup>5</sup> L (=K-H)
	Deduct “up to date” totals of accounts closing during the month, as per items.				
	Net “Upto date” totals of accounts remaining open at the close of the month.				

1. When a work is included for the first time in the Schedule, the sanction should be entered in red ink in column (3).
2. The amounts as shown in entries A and D should be entered in columns (5) and (7) i.e., ‘Credits during the month’ and ‘Debits during the month’ of the Schedule of Deposits, Form P.W.A. 34 or P.W.A. 35.
3. The amount shown in entry C should, by a transfer entry, be debited in lumpsum to Miscellaneous P.W.Advances.
4. The amount shown in entry E should agree with entry J of last month’s schedule.
5. The amount shown in entry L should agree with the closing balance of Deposits of work to be done as per column (8) of the Schedule of Deposits, P.W.A. 34 or P.W.A. 35.

Part II – Account of Deposit Works not affected during the month

Serial No.	Name of work with name of depositor	Total deposits upto date	Total expenditure upto date	Expenditure debited to Miscellaneous P.W.Advances upto date	Month in which work was completed	Steps taken to adjust: (1) unexpended balance of completed works and (2) expenditure debited to Miscellaneous P.W.Advances
		Rs.P.	Rs.P.	Rs.P.		
Total transferred						
Part I .....						

Divisional Accountant.

FORM P.W.A. 34

[See Chapter IV, Article 220]

SCHEDULE OF DEPOSITS

Division

Extract from Deposit Register, Form P.W.A. 17 Exceptions (with reasons)

Month ..... 19 ....

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

To be indicated thus :- “New” for items appearing for the first time “12/40” for December, 1940, “1/41” for January, 1941, and so on.

Column (9) :- “A” Repaid in cash, “B” Adjusted by transfer entry, “C” Converted into an interest-bearing security and entered in the Register of Securities.

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

Certified that, with the exceptions noted below, all the interest bearing securities as shown in items ....., or their acknowledgements by the authorized custodians, have been received and lodged in a chest in the custody of the Divisional Officer and similar securities as shown in items ....., have been certified as received and kept in custody by the Sub-divisional Officers concerned.

Exceptions (with reasons)

Divisional Accountant.

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FORM P.W.A. 35

[See Chapter IV, Article 220]

SCHEDULE OF DEPOSITS\*

Month ..... 196.....

Division

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

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

Part II. - \*Detailed Extract from Deposit Register. Form P.W.A. 17

Item No. as in Register	Month from which transaction dates <sup>2</sup>	Reference to month in which item was last affect	Particulars of items (Items to be grouped by classes of deposits) with name of work in the case of contractors	Opening balance	Credits during the month
(1)	(2)	(3) <sup>3</sup>	(4)	(5) <sup>4</sup>	(6) <sup>4</sup>
				Rs.P.	Rs.P.

\* This alternative form may be authorized 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.

Total [Cols. (5)+(6)]	Debits during the month	Closing balance [Cols.(7)-(8)]	How adjusted	Remarks (In respect of each credit during the month, here enter reference to schedule docket in which the corresponding debit appears, or if it was a cash receipt, say so)
(7) <sup>4</sup>	(8) <sup>4</sup>	(9) <sup>4</sup>	(10) <sup>5</sup>	(11)
Rs.P.	Rs.P.	Rs.P.		

1. For June, September, December and March all current items should be extracted from the Register, including those not affected by the month's transactions. In the case of other months, only items affected by the month's transactions need be detailed.
2. **To be indicated thus** :- "New" for items appearing for the first time, "12/40" for December, 1940, "1/41" for January, 1941, and so on.
3. No entry need be made in column (3) in the first month of the quarter, not in the second and third months in the case of items which were not affected by any transactions in the previous month or months of the quarter.
4. Columns (5) to (9) should be totaled separately for each class of deposits in June, September, December and March. In other months columns (5), (7) and (9) should not be totaled, but columns (6) and (8) should be totaled separately for each class.
5. **Column (10)** :- "A" Repaid in cash, "B" Adjusted by transfer, "C" converted into an interest-bearing security and entered in the Register of Securities. The letters A, B, C, etc., should be entered in the column "How adjusted" If necessary, additional letters (D, E, etc.,) should be entered with explanation at foot".

Certified that, with the exceptions noted below, all the interest bearing securities as shown in items ....., or their acknowledgements by the authorized custodians, have been received and lodged in a chest in the custody of the Divisional Officer, and similar securities as shown in items ....., have been certified as received and kept in custody by the Sub-divisional Officers concerned.

Exceptions (with reasons)

Divisional Accountant.

FORM P.W.A. 37

[See Chapter IV, Article 222]

SCHEDULE OF DEBITS/CREDITS TO "ADJUSTING ACCOUNT BETWEEN CENTRAL AND STATE GOVERNMENTS"/"ADJUSTING ACCOUNT WITH RAILWAYS"

**N.B.** :- Only the Central Railway transactions originating in the State Divisions and State Railway transactions originating in the Central Divisions will appear in this Schedule.

Item No.	Name of Government/Railway Head of account in the case of Central/State Division	Particulars of Debit/Credit	Reference to authority or No. and date of Advices and Acceptances	Amount	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
Rs.nP.					

FORM P.W.A. 38

[See Chapter IV, Article 223]

SCHEDULE OF DEBITS/CREDITS TO “INTER-STATE  
SUSPENSE ACCOUNT”

Item No.	Name of Government (with name of Department)	Particulars of Debit/Credit	Reference to authority or No. and date of Advices and Acceptances	Amount	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
				Rs.nP.	

1. In the case of Central Divisions, the entries should be grouped by each Government or Railway, as the case may be.
2. *In the case of State Divisions items should be grouped in two classes : A – Items to be finally accounted for in the Accounts Office (to whom the accounts are rendered) and B – Items to be passed on to other Accounts Offices.*
3. In the schedule of credits, items representing cash receipts should be so described in this column and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.
4. Entries in the schedule should be grouped by each Government.
5. In the schedule of credits items representing cash receipts should be so described in this column and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

Divisional Accountant.

FORM P.W.A. 39

[See Chapter IV, Article 224]

SCHEDULE OF DEBITS/CREDITS TO REMITTANCES

Month ..... 19 ....

Item	Name of division of office (with name of Dept. and Govt. if necessary	Particulars	Whether an Original (O) or a Responding (R) item	Authority				Particulars of Responding items which have been brought to account provisionally			
				Responding items intimated by Accountant-General for adjustments	Other items						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				No. and date of intimation	Month and item No. of Settlement or Exchange Account	No. and date of authority or Acceptance of transfer (if any)	No. and date of Advice of Transfer (if any)	Amount brought to account	Amount	Nature of objection quoting reference to the advice thereof sent separately	Remarks

Form P.W.A. 39 Contd.

1. Entries in this schedule should be grouped under the several headings as indicated in the form.
2. Transactions representing the cost of work done should not be entred severally, as the necessary details of works are given in the Schedule of works Expenditure concerned.
3. Column (4) should be filled in only in respect of transactions falling under the group “III-Other Remittances”.
4. In the schedule of credits, items representing cash receipts should be so described in this column and against all other items a reference to the schedule docket in which the corresponding debit appear should be quoted.

Divisional Accountant.

FORM P.W.A. 40

[See Chapter IV, Article 225]

SCHEDULE OF DEBITS/CREDITS TO MISCELLANEOUS  
HEAD OF ACCOUNT

Month ..... 19 ....

Item No.	Head of Account	Particulars	Authority	Amount			Remarks
				Cash	Stock	Total	
(1)	(2)	(3)	(4)	(5)	(5)	(6)	(6)
				Rs.P.	Rs.P.	Rs.P.	

Total ....

FORM P.W.A. 41

[See Chapter IV, Article 227]

CLASSIFIED ABSTRACT OF EXPENDITURE

Month ..... 19 ....

Reference to Schedule Schedule Docket, or Bill	<sup>2</sup> Minor Heads and Primary Units of Appropriation (separately for each Major Head or distinct part thereof)	Total charges of the month
(1)	(2)	(3)

Divisional Accountant.



1. In the schedule of credits, items representing cash receipts should be so described in this column; and against all other items should be given a reference to the schedule docket in which the corresponding debit appears.

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

	<sup>1</sup> XVII. – A. – Irrigation Works for Rs.P. which Capital Accounts are kept. I. – Productive Works – Deduct Working Expenses	
Form P.W.A. 27	Extensions and Improvement	
Form P.W.A. 27	Maintenance and Repairs Establishment –	
Consolidated Account of Contingent Expenditure	<sup>2</sup> Contingencies	
Form P.W.A. 25	Deduct – Percentage recoveries Net Establishment	
Form P.W.A. 27	Tools and Plant Deduct – Recoveries Net Tools and Plant Total Final Heads	
	Suspense -	
Form P.W.A. 29	Debits to – Stock	
Form P.W.A. 30	Purchases	
Form P.W.A. 32	Miscellaneous P.W. Advances	
Form P.W.A. 18	London Stores	
Workshop Suspense Schedule	Workshop Suspense  Total Debits	
Form P.W.A. 29	Credits to Stock	
Form P.W.A. 30	Purchases	
Form P.W.A. 32	Miscellaneous P.W. Advances	
Form P.W.A. 18	London Stores	
Workshop Suspense Schedule.	Workshop Suspense  Total Credits.	
	Net Debit to Suspense	
		Total Charges

1. *These are only specimen entries.*
2. *To be used only in such charges are not drawn by bills presented direct at treasuries. Changes under the minor head “Grants-in-aid” in the case of “50. – Civil Works” or, “18. – Other Revenue Expenditure” are also supported by the Consolidated Account of Contingent Expenditure.*

Divisional Accountant.

**FORM P.W.A. 42**

[See Chapter IV, Local Ruling under Articles 222 and 228]

**MONTHLY ACCOUNT**

Month ..... 19 ....

Item No.	Name of Major Heads of Account, etc.	Schedule	Receipt	Disbursements
			Rs.P.	Rs.P.
REVENUE				
XVII. – A. – Irrigation Work -				
1.	Productive Works – Gross Receipts – Direct Receipts	Form P.W.A.9		
2.	Unproductive Work – Gross Receipts – Direct Receipts		”	
B. – Navigation, Embankment and Drainage works –				
3.	Productive Works – Gross Receipts – Direct Receipts		”	
4.	Unproductive Work – Gross Receipts – Direct Receipts		”	
5.	XVIII. – A. – Irrigation Works		”	
6.	B. – Navigation, Embankment and Drainage Works		”	
7.	XXXIX. – Civil Works		”	
EXPENDITURE				
XVII. – A. – Irrigation Works				
8.	Productive Works – Working Expenses	Form P.W.A. 41		
9.	Unproductive Works – Working Expenses		”	
B. – Navigation, Embankment and Drainage works –				
10.	Productive Works – Working Expenses		”	
11.	Unproductive Works – Working Expenses		”	

<b>18. – A. – Irrigation Work -</b>		
12.	Works for which no capital Accounts are kept	Form P.W.A.41
13.	Miscellaneous Expenditure	”
<b>B. – Navigation, Embankment and Drainage works –</b>		
14.	Works for which no Capital Accounts are kept	”
15.	Miscellaneous Expenditure	”
16.	18(1) <sup>1</sup> – Other Revenue Expenditure Financed from Famine Relief Fund	”
17.	19-A <sup>1</sup> - Financed from Famine Relief Fund	”
18.	19-B <sup>1</sup> - Financed from Ordinary Revenues	”
19.	50. – Civil Works	”
20.	68. – A. – Irrigation Works – Productive Works	”
21.	Irrigation Works – Unproductive Works	”
<b>B. – Navigation, Embankment and Drainage works –</b>		
22.	Productive Works	
23.	Unproductive Works	
OTHER HEADS		
24.	Miscellaneous Heads of account	Form P.W.A. 40
P. – Deposits and Advances -		
25.	Civil Deposits – Public Works Deposits	Form P.W.A. 34/35
S. – Remittances -		
26.	Adjusting Account between Central and State Governments	Form P.W.A. 37
27.	Adjusting Accounts with Railways	Form P.W.A. 37
28.	Inter-State Suspense Account	Form P.W.A. 38
29.	Remittances	Form P.W.A. 39
Rs.P.		
30.	<sup>2</sup> Cash balance diminished/increased	Previous month’s account
	Opening Balance	
	<sup>3</sup> Closing Balance	
		Total .....

1. Where specially allowed – vide Article 13.

2. If the closing cash balance is less than the opening balance, the difference will appear in the Receipts column; but if the balance has increased during the month, the difference will fall in the Disbursements column.

3. 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 certificate of cash balance should be amplified so as to state the amount and the steps taken to adjust it.

Memorandum of Miscellaneous Cash Receipts paid into Treasuries

Rs.nP.

Balance from last account

Receipts during the month

Total .....

Rs.nP.

Paid into Treasuries :-

..... Treasury, vide Form P.W.A. 26

..... Treasury, vide Form P.W.A. 26

..... Treasury, vide Form P.W.A. 26

Balance remaining to be paid as explained below :

<sup>1</sup>Certificate of Cash Balance

Certified (1) that closing cash balance in the account agrees with the total of the balances recorded in the several Cash Balance Reports in Form P.W.A. 2, (ii) that no single officer holds an imprest of more than Rs. <sup>2</sup>....., (iii) that all imprest holders who have to furnish security under the rules have either furnished the security or have been exempted by competent authority, and (iv) that, with the exceptions noted below, all temporary advances outstanding in cash accounts of the second preceding month have since been cleared.

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

1. Here state the maximum limit fixed by the Government.

2. See foot-note overleaf prefixed by a .....

Divisional Accountant

Divisional Officer.

FORM P.W.A. 43

[See Chapter IV, Article 233]

EXTRACT FROM CONTRACTOR’S LEDGER

Part I. – Accounts affected by the month’s transactions

(Same as Form P.W.A. 14)

Part II. – Accounts not affected by the month’s transactions

Item No.	Name of Contractors	Month in which the account last appeared in Part 1	Balance outstanding		*Remarks
			Debit (i.e., due from contractor)	Credit (i.e., due to contractor)	
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.nP.	Rs.nP.	

*\* If any individual balance due from a contractor under the heads “Other Transactions” and “Advance Payments” has been outstanding for more than three months, the number and date of the last running account bill or other voucher relating to it should be quoted in the column for “Remarks” with an explanation of the delay in its adjustment.*

Divisional Accountant.

**FORM P.W.A. 44**

[See Chapter IV, Articles 230 and 238]

**LIST OF ACCOUNTS SUBMITTED TO ACCOUNTANT-GENERAL**

Month ..... 19 ....

<sup>1</sup> P.W.A. Form No.	<sup>1</sup> Name of Document	No. of Documents	Remarks
42	Monthly Account	-	
9	<sup>2</sup> Schedule of Revenue Realized	-	
9	Schedule of Refunds of Revenue (with Original) orders of Courts regarding remission of fines)	-	
41	Classified Abstract of Expenditure	-	
27	Schedules of Works Expenditure Consolidated Account of Contingent Expenditure (with necessary vouchers attached)	-	
25	Schedule of Docket of Percents Account	-	
29	Stock Account (with – Sale Accounts)	-	
28	Schedule of Debits to Stock	-	
30	Schedule of Purchases	-	
31		-	
32	Schedule of Miscellaneous P.W.Advances	-	
18	Schedule of London Stores	-	

XXXV	Schedule of Workshop Suspense	-
9	Schedule of Receipts and Recoveries on Account	-
24	Schedule Dockets (with necessary vouchers, Transfers Entry Orders, Survey Reports and the Accounts attached to each)	-
40	Schedule of Credits to Miscellaneous Account	-
40	Schedule of Debits to Miscellaneous Heads of Account	-
37	Schedule of Credits to Adjusting Account between Central and State Governments	-
37	Schedule of Debits to Adjusting Account between Central and State Governments	-
37	Schedule of Credits to Adjusting Account with Railways	-
37	Schedule of Debits to Adjusting Account with Railways	-
38	Schedule of Credits to Inter-State Suspense Account	-
38	Schedule of Debits to Inter-State Suspense Account	-
39	Schedule of Credits of Remittances	-
26	Schedule of Settlement with Treasuries (with Treasury Officer's Certificates of Issues and – Consolidated Treasury Receipts) -	-
39	Schedule of Debits to Remittances	-
34	Schedule of Deposits	-
35	Schedule of Deposits	-
33	Schedule of Deposit Works (with – Reports of Progress of Expenditure)	-
43	Extract from Contractor's Ledger	-
C.F. 439	Schedule of Rents of Building and Land (with Statements of Rents recoverable from Pay Bills, A.P.F.C. Form 1)	-
XLI	Schedule of Rents of Boats	
XIV	Extract from Register of Miscellaneous Recoveries	-
I	Extract from Account of Receipts of Tools and Plant	-
II	Extract from Account of Issues of Tools and Plant (with Survey Report of Stores, Form P.W.A. VI .... Sale Accounts, Form P.W.A. VII and .... Acknowledgements)	-

1. *Strike out the Form numbers of any documents not forwarded, the submission of which is unnecessary. If any document required to be submitted is not ready, a suitable note should be recorded against it in the column for "Remarks" and the probable date of its submission should be stated*
2. *Including those in support of the Schedule of Adjusting Account between Central and State Governments, Remittances and Miscellaneous Heads of Account.*

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

Reference to Schedule Docket or Contingent Account	Voucher No.	Amount	Reasons for non- submission	Probable date of submission
Rs.P.				

Divisional Accountant.

Forwarded to the Accountant-General.

Divisional Officer.

Dated :

The ..... 19 .....

FORM P.W.A. 45

[See Chapter IV, Articles 238]

DIVISIONAL OFFICER’S REPORTS OF SCRUTINY OF ACCOUNTS

Month ..... 19 .....

1. After due examination of the office copies of the Monthly Account, and supporting documents, for the month of ..... 19 ....., which were dispatched over the signature of the Divisional Accountant during my absence from headquarters, I accept responsibility for the same.
2. I have initialed the office copies of the Monthly Account (Form P.W.A.42), the List of Accounts (Form P.W.A.44), the Schedule of Monthly Settlement with Treasuries (Form P.W.A. 26) and the Schedule Docket for Percentage Recoveries (Form P.W.A. 25) and a duplicate copy of all these documents (except the List of Accounts) signed by me is attached to this report.
3. I have issued instructions for the adjustment, in the next month’s account, of the errors and omissions detailed below, which my scrutiny of the accounts has disclosed.

Divisional Officer.

No. ....

Dated : .....

Division :

Enclosure : Monthly Account.

To the Accountant-General.

FORM P.W.A. 46

[See Chapter IV, Articles 235]

ANNUAL CERTIFICATES OF BALANCES

For the year ended 31<sup>st</sup> March, 19 .....

Certificate No. 1. – Stock

A. – Manufacture. – Certified (1) that the closing balance of Rupees ..... in the accounts of the head “Manufacture” for March, 19 ....., upon operations in progress, (2) that all outturn from the operations has been duly brought to account, and (3) that the closing balance does not relate to any operations the accounts of which should have been closed and adjusted during the previous twelve months.

B. – Land, Kilns, etcl, - Certified (1) that the closing balance of Rupees ..... in the accounts of the head “Land, Kilns, etc.,” for March, 19 ....., consists of the items enumerated below, (2) that all charges recoverable from other heads of account under rule or order have been duly credited to this head during the year, and (3) that the balance in respect of each item represent, in my opinion, a fair residue which the operations of the coming reasons may be reasonably expected to bear at the prescribed rates of recovery –

Item No.	Particulars	Total number of years in which the capital account is to be cleared	Year in which the capital charges were first incurred	Gross capital chargeable to end of year			Total credits in account of recoveries to end of year			Balance outstanding at the end of the year	Remarks
				To end of previous year	During the year	Total	To end of previous year	During the year	Total		
				*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	*Rs.		

\* In nearest rupees only.

C. – Other heads. – Certified (1) that the closing balance of Rupees .....; under the head “Other sub-heads” in stock Account of March, 19 ....., represents the value of Stock Materials, details, quantity accounts whereof have been maintained in accordance with the prescribed procedure, and (2) that, with the exceptions noted below, none of the materials stocked are in excess of the probable requirements of the works of the division for the subsequent twelve months :-

Item No.	Particulars	Value	Remarks
1.	Unserviceable Stock (No details required)	<sup>1</sup> Rs. (State the steps taken to obtain the necessary sanction to write off of the loss)	
2.	Service Stock in excess of the requirements of the next <sup>2</sup> twelve months, but which in		



	my opinion it is necessary to keep in reserve. (Not details required).	
3.	Surplus Stock, i.e., serviceable materials which are available for sale or transfer. (No details required).	(State the steps taken to dispose of the materials or to obtain the necessary orders for their disposal).
		Total .....

1. Or any other period that the Government may have prescribed.

2. In nearest rupees only.

**Certificate No. 2. – Workshop Suspense**

Certified (1) that the closing balance of Rupees ....., in the accounts of the head, “Workshop Suspense” for March, 19..., consists of the unadjusted charges for labour and materials on the undermentioned jobs, in progress, which for the reasons noted against each, it was not possible to adjust in the accounts for March, 19 .... 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 balance of Rupees ....., below (as specified against each) for March, 19..., have been received in detail, (2) that no items are included herein which under rule do not pertain to the account concerned, (3) that, with the exceptions noted below, none of the items, in view of the period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any special action, to effect clearance, and (4) that in respect of the exceptions specified necessary action is being taken under my orders.

Purchases. – Credit balance of Rs. ....

Miscellaneous P.W.Advances – Debit balance of Rs. ....

London Stores – Credit/Debit balance of Rs. ....

Deposit – Credit balance of Rs. ....

**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 any permission as required by Article 143.

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, a report of valuation in the prescribed form has been prepared as for 31<sup>st</sup> March, 19 ...., and reviewed by me, (2) that the statement below sets forthe 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 on 31 <sup>st</sup> March 19 ...	Value of the different between the paper balance and the actual balance, as at the time of the last verification	Amount of that portion of the difference referred to in column (4) which has been adjusted.	Date of last verification	Remarks briefly explaining delay in adjustments, and steps taken to adjust the outstanding balances
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		<sup>2</sup> Rs.	<sup>2</sup> Rs.	<sup>2</sup> Rs.		

2. In nearest rupees only.
3. If the materials relating to a work not verified during the previous twelve months, the reasons for the omission should be recorded in this column.

C. – *Contractors and Labourers* :- Certified (1) that the closing balances 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 31<sup>st</sup> March, 19..., were as detailed below, (2) that the total of the Contractor’s balances as shown in certificate (1) has been reconciled by the Divisional Accountant with the total of the balances in the Contractor’s Ledger, (3) that the Labourers, balances have been similarly reconciled by the Sub-divisional Officers concerned with the relevant records of unpaid wages, (4) that there has been no abnormal delay in the closing or adjustment of the accounts of contracts which are no longer in operation, and (5) finally, that note of the other outstanding debit balances represent any overpayment, or have become, or are likely to be, irrecoverable –

Detail of balances					
Serial No.	Full name works	Contractors		Labourers	Remarks
		Advance payments (Debits)	Other transactions		
			Debits		
			Credits		
(1)	(2)	(3)	(4)	(5)	(6)
		*Rs.	*Rs.		
Total .....					

\*In nearest rupees only.

Certificate No. 5. – Arrears of Revenue

Certified (1) that the Register of Rents of Buildings and Lands, and other records of assessment and realization of revenue for the year ending 31<sup>st</sup> 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 actions being taken under my orders in respect of revenue which remains unrealized 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.

Date : .....

Date : .....

FORM P.W.A. I

[See Local Ruling 4 under Articles 91-92 in Chapter III]

ACCOUNT OF RECEIPTS OF TOOLS AND PLANT

Sub-division

Month

Date	Source of receipt with particulars <sup>1</sup>	Name of articles with classification <sup>2</sup>	To be filled in the Divisional Office
			Reference to voucher number and date or adjustment of value
Totals of the month			

1. The entries in this column in respect of receipt back of articles lent or sent out should be made in red ink, quoting reference to the original entries in the Accountant Issues of Tools and Plant.

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

Sub-divisional Officer.

FORM P.W.A. II

[See Local Ruling 5 under Articles 91-92 in Chapter III]

ACCOUNT OF ISSUES OF TOOLS AND PLANT

Sub-divisions

Month

Date	Reference to receipt of voucher accompanying <sup>1</sup>	To whom issued with particulars, etc.	Name of articles with classification <sup>2</sup>	To be filled in the Divisional Office
				Reference to recovery of value
Totals for the month				

1. *The entries in this column in respect of articles lent or sent out should be made in red ink. The entries in respect of articles found short on actual verification also should be made in red ink in this column but no entries should be made in the quantity columns.*
2. *The classification may be indicated by single capital letters, i.e., Scientific Instruments and Drawing Material = S; Plant and Machinery = P; Tools = T; Navigation Plant = N; Office Furniture = O; Camp Equipage = C.*

Sub-divisional Officer.

# FORM P.W.A. III

[See Local Ruling 6 under Articles 91-92 in Chapter III]

## REGISTER OF TOOLS AND PLANT

## Part I – Articles temporarily lent or sent out

### Part III – Shortages awaiting adjustments

**Note:-** The parts not applicable should be scored out.

Sub-division

Year ending ..... 19 .....

*Receipts Debits*

Class	Item Number	Name of article	Name of contractor or other person with names of articles	Balance brought forward	October 19 .....	November	December	January 19 ....	February	March	April	May	June	July	August	September
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	

---

*Issues Credits*

Total receipts	Debits and balances
October 19 ...	
November	
December	
January 19 ...	
February	
March	
April	
May	
June	
July	
August	
September	
Total	
Closing balance carried forward	
Remarks	

Certified (1) that Part I of this return is a complete account of all imperishable articles for which this account is required to be maintained by Local Ruling 6 under Articles 91-92 of the Andhra Pradesh Accounts Code, Volume III; (2) that, with the exceptions noted the articles shown in Part I of this return have, during the year ending September, 19 .... Been counted by me or the persons named below; (3) that I have satisfied myself that closing balances of Part II actually represent articles lent or sent out for repairs which could not, for good reasons, be returned by the end of September, 19 ... and (4) that the shortages, detailed in Part III are receiving attention, and delays of more than three months in the clearance of individual items have been explained against them in the column of remarks.

Date ..... 19 .....

Signature of Sub-divisional Officer,  
Signature of Divisional Officer.

**FORM P.W.A. IV**

[See Local Ruling 21 under Articles 91-92 in Chapter III]

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

Division ..... Sub-division

Road from ..... To ..... Length ..... Miles

Month ..... 19 ....

Number of mile	Nature of metal	Opening balance	Received during month	Total	Expended during month	Closing balance	Actual check by measurement	Date Results	*Remarks
----------------	-----------------	-----------------	-----------------------	-------	-----------------------	-----------------	-----------------------------	--------------	----------

Total ....

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

**FORM P.W.A. V**

[See Local Ruling 24 under Articles 91-92 in Chapter III]

# ROAD METAL RATE BOOK

.....Division

**Rate table showing the lowest rates at which metal can be supplied  
to the road side throughout the Division**

Number of miles	Quarry from which dug	Miles	Distance carried	Furlongs	Rate for carrying per mile	Rate per 100 cubic feet	Digging and stacking at Carriage Total road side	Rs.	Rs.	Rs.	Remarks
-----------------	-----------------------	-------	------------------	----------	----------------------------	-------------------------	--	-----	-----	-----	---------



Deduct –

Auctioner’s commission at percent. As shown in auctioner’s receipts if admissible under the rules ..... below.

Net Proceed ..... As shown in cashier’s receipt below.

Dated the ..... 19 ..... Divisional Accountant.

Auctioner’s Receipt

Received Rupees (<sup>1</sup>.....)<sup>2</sup>..... only on account of my commission is full.

Dated the ..... 19 .....

Auctioner.

Signature and the stamp when the amount exceed Rs.20)

Divisional Officer.

Sub-divisional Officer.

Cash Receipts

Received Rupees (<sup>1</sup>.....)<sup>2</sup>..... only being net proceeds realized by sale as above.

Dated the ..... 19 .....

Cashier.

1. In figures

2. In words.

FORM P.W.A. VIII

[See Local Ruling 2 under Article 16 in Chapter III]

STORES RECEIPT BOOK

Description of articles	Indent number and date	From whom received	Unit	Quantity	To whom consigned	Division, original number and date	
Invoice number and date	Date of receipt and entry in Daily Report	Weight				Rate	Per
		T.	Cwt.	Qr.	Lb.	Rs.P.	

FORM P.W.A. IX

[See Local Ruling 2 under Article 96 in Chapter III]

DAILY REPORT OF RECEIPTS

Receipt No. ....

Dated : .....

Public Works Stores,

From :

Full/Part Supply against purchase order No. H.S. ...., dated .....

Item number	L.F. number	Nomenclature	Quantity invoiced	Quantity accepted	Rate	Amount	Handling charges	Progressive ledger	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Store Official’s Signature :

INSTRUCTIONS

Four copies of this form should be prepared for every transaction of which the triplicate should be sent to the firm as acknowledgement. The original and the duplicate should be sent to the Sub-Store-Keeper, who will retain the duplicate and forward the original to the Stores Office. The quadruplicate should be retained as office copy in the book.

Store-Keeper .....  
Sub-Store-Keeper .....  
Home Indent Clerk .....  
Ledger Clerk .....  
Ledger Verifier .....

FORM P.W.A. X

[See Local Rulings 3 and 4 under Article 96 in Chapter III]

INDENT FOR STORES

Instructions

Indents should be filled up carefully as all subsequent accounting depends upon it. In the column “Head of Account, etc.,” besides entering the name of the account head to which the issue of stores is chargeable, full names of divisions and offices to which stock is to be issued and of contractors, employees, other persons or local bodies to whom it is authorized to be sold, should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the division. The last column, head “Name of Work, etc.,” should be filled in only when the stores are required for works within the division, and such cases the full name of the work as given in the estimate, should be entered, as well as the name of the contractor from whom the value is recoverable.



[See Local Rulings 3 and 4 under Article 96 in Chapter III]

INDENT FOR STORES

INDENT

Indent No.

On .....

Date :.....

Description	Number or quantity	Head of account etc.,	Name of work (with name of contractor from whom value if recoverable)
-------------	--------------------	--------------------------	---

These materials should be delivered/despached to ..... by .....

Intending Officer

(Divisional or Sub-divisional Officer).

Certificate of supply

This Indent has/has not been complied within full ..... (The alterations, which I have attested, have accordingly been made by me) Delivered/Despached to ..... on ..... by .....

Date ..... 19 .....

Supplying Officer.

INVOICE

Invoice of stores supplied

To

By

On Indent No. ....

Issued by the .....

Description	Number or quantity	Head of account etc.,	Name of work (with name of contractor from whom value if recoverable)
-------------	--------------------	--------------------------	---

Date ..... 19 .....

Supplying Officer.

Received.

Date ..... 19 .....

Receiving Officer.

\_\_\_\_\_

FORM P.W.A. XI

[See Local Ruling I under Article 100 in Chapter III]

HALF-YEARLY BALANCE RETURN OF STOCK

Period : .....

Division :

Sub-division :

Class	Item number	Name of article		Unit	Issue rate	Balance brought forward	Receipts	Total Receipts and balance	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
						Closing balance carried forward	Remarks		
Issues							Total	By Sub-divisional Officer	By Divisional Officer
(14)	(15)	(16)	(17)	(18)	(19)	(20)		(21)	(22)

CERTIFICATE

CERTIFIED that, with the exceptions noted, the articles shown in this return have, during the year ending ....., been counted by me or by the persons named below:-

Dated the ..... 19 .....

Signature of Sub-divisional Officer.

Signature of Divisional Officer.

FORM P.W.A. XII

[See Local Ruling I under Article 100 in Chapter III]

HALF-YEARLY REGISTER OF STOCK

Part I – The Register

Division :

Sub-division :

Period :

Class	Item number	Name of article	Balance brought over		Receipts					Total Receipts and balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Part II – The Summary

GENERAL ABSTRACT

Sub-head	Book value	Value at current issue rates	Sub-divisions
	Rs.P.	Rs.P.	
Small stores			Totals For the Division
Building materials			
Timber			
Metals			
Fuel			
Painter’s stores			
House fittings			
Miscellaneous			
Manufacture			
Land, Kilns, etc.,			
Total value of stock in the Division			Total for the Division

ABSTRACT OF SUB-DIVISIONAL FIGURES

Book Value	Value at current issue rates	Book value	Value at current issue rates	Book value	Value at current issue rates	Book value	Value at current issue rates	Book value	Value at current issue rates
Small stores		Buildings materials		Timber		Metals		Fuel	
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Painter’s stores		House fittings		Miscellaneous		Manufacture		Land, Kilns, etc.	

**N.B.:-** “*Book Value*” should be posted from column 19 of Part I and the column “*Value at current issue rate*” from column 21 of Part I. This total “*Book Value*” should agree with the balance according to the Suspense Register (Stock).

Divisional Accountant.

*Part III – The Review*

REPORT BY DIVISIONAL ACCOUNTANT

To,  
The Divisional Officer.

Sir,

1. The future Issue Rates for all articles have been worked out by me personally, under your general instructions and in accordance with the prescribed rules. These rates do not exceed, in any case, the market rates as filled in the Register, under your orders by ..... (Rank) ..... on ..... Explanations have also been recorded in the “Remarks” column against items of important differences between the Future Issue Rates and (1) the Current Issue Rate or (2) Market Rates.

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

Sub-divisions	Sub-head	Surplus	Deficit	Surplus	Deficit	Surplus	Deficit	Surplus	Deficit	Surplus	Deficit
Small stores											
Building materials											
Timber											
Metals											
Fuel											
Painter’s stores											
House fittings											
Miscellaneous											
Manufacture											
Land, Kilns, etc.,											

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 half-year show that, with the exceptions noted below, stock of the articles shown in this return has been taken during the year ending ..... 19 ..... By the persons named below:-

Stock of	Sub-division, counted by .....
do.	do. do.
do.	do. do.

Date ..... 19 .....

Divisional Accountant.

Orders of the Divisional Officer

Date ..... 19 .....

Divisional Officer.

FORM P.W.A. XIII

[See Local Ruling I under Article 116 in Chapter III]

REGISTER OF RENTS OF BUILDINGS AND LANDS

Registered number of building or land	Particluars of property (including class and name in case of buildings)	By whom occupied		Standard rent (in red ink)	
		Name, rank and office	Pay and allowance	Authority	Rate
(1)	(2)	(3)	(4)	(5)	(6)
Rs.P.					
Total .....					

April 19 .....				May 19 ....			June .....		
Arrears from last year	Assessments	Realizations	Balances	Assessments	Realizations	Balances	Assessments	Realizations	Balances
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Total .....									

July 19 ...			August 19 ...			September 19 ...			October 19 ...			November 19 ...		
Assessments	Realizations	Balances	Assessments	Realizations	Balances	Assessments	Realizations	Balances	Assessments	Realizations	Balances	Assessments	Realizations	Balances
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Total .....														

Dec. 19 ...			January 19 ...			February 19 ...			March 19 ...			Supplementary March 19 ...			
Assessments	Realizations	Balances	Assessments	Realizations	Balances	Assessments	Realizations	Balances	Assessments	Realizations	Balances	Assessments	Realizations	Balances	Remarks
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.

Total .....

Dated initials of the .....

Dated initials of the .....

Divisional Accountant .....

Divisional Officer .....

ABSTRACT OF TOTAL REALIZATION

Recoveries how effected	April			May			June		
	Rents of buildings	Other rents	Total	Rents of buildings	Other rents	Total	Rents of buildings	Other rents	Total
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(1)	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.

C. – Cash realized in the division.

A. – Recoveries by other disbursing officers adjusted in the divisional accounts.

T. – Recoveries by deduction from pay bills cashed at treasuries of the State adjustable in the Audit Office.

Deduct – Refunds of rent.

Total .....

July			August			September			October			November		
Rents of buildings	Other rents	Total	Rents of buildings	Other rents	Total	Rents of buildings	Other rents	Total	Rents of buildings	Other rents	Total	Rents of buildings	Other rents	Total
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(34)	(25)
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.

Total .....



FORM P.W.A. XV

[See Local Ruling under Article 121 in Chapter III]

DAILY REPORT OF WORK DONE IN ..... SECTION

Sub-division Division

Date	Name of work	Agency, Piecework contract or departmental	Work remaining to		Labour employed	Outturn of work		
			Description	Amount	Number	Particulars	Quantity	Remarks*
Rs.P.								

\* The remarks column should show the voucher number in which payment has been made and the amount paid.

FORM P.W.A. XV-A

[See Local Ruling under Article 121 in Chapter III]

MUSTER ROLL

Division - Cash Book Voucher Dated the  
Sub-division Name of work  
Fund - Period  
Departmental Head -  
Service Head –

Part II – Register of Arrears of Wages Due to Work People

[The adoption of this method of recording arrears is left optional with Executive Engineers]

Month and period to which the arrears relate	Serial number as per nominal muster roll	Names	Father’s Name	Amount due	Amount paid	Dated initials and remarks of paying officer	Serial number as per nominal muster roll	Names	Father’s name	Amount name
				Rs.P.	Rs.P.					Rs.P.



Arrears of previous muster brought forward	Brought forward
	Arrears as per this muster roll
	Total
	Grand total
	Deduct – Amount paid out of arrears of previous muster rolls.
	Balance – Arrears carried to next nominal muster rolls.
Totals Carried over	

**Note:-** Where wages are not claimed within three months a report of this fact should be made to the Executive Engineer.

*Part I – NOMINAL ROLL*

Description	Number	Names (grouped according to classes)	Father's name	1	2	3	4	5	Dates	6	7	8	9	10	Total	Rate	Amount	Dated initials and remarks of paying officer made at the time of payment
															Rs.P.	Rs.P.		

Carried over

Daily total
Initials of person marking the daily attendances.
Initials of Inspecting Officer.
Total ....

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

Signature –  
Rank –

Dated the .....

Rs.np.

Grand total of this muster roll  
Deduct – Payment not made, as per details transferred to register of Arrears – Part II.

Balance paid  
Add – Arrears of previous muster roll now paid of, as per details of register of arrears – Part II.

Total amount paid (in words) Rupees .....

Signature –  
Rank –

Dated the .....

PART II

Details 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 sanctioned sub-heads where necessary	Quantity <sup>1</sup>	Deduct as shown on the last Muster Roll	<sup>2</sup> Balance
---	-----------------------	---	----------------------

Measurements taken on :

Measurement Book No. .... Page .....

Signature –

Dated the .....

Rank –

1. If the work is not susceptible of measurement a remark to this effect should be recorded.

2. If desired rates may be struck where possible and shown in red ink just below the quantities in the column.

FORM P.W.A. XV-B

[See Local Ruling under Article 121 in Chapter III]

MUSTER ROLL

Division –

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

Sub-division –

Name of work

Fund –

Period –

Department Head –

Service Head –

Part II – Register of Arrears of wages due to work-People

[The adoption of this method of recording arrears is left optional with Executive Engineers]

Month and Period to which the arrears relate	Serial number as per nominal muster roll	Name	Father's name	Amount due	Amount paid	Dated initials and remarks of paying officer	Serial number as per nominal muster roll	Name	Father's name	Amount due
				Rs.P.	Rs.P.					Rs.P.

Arrears of previous muster rolls brought forward

Brought forward

	Arrears as per this muster roll
	Total
	Grand total
	Deduct – Amount paid out of arrears of previous muster rolls.
Totals	Balance – Arrears carried to next nominal muster rolls.

**Note :-** Where wages are not claimed within three months a report of this fact should be made to the Executive Engineer.

Description No.	Names (grouped according to classes).	Father's name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Daily total																
	Initials of person marking the daily attendances.																
	Initials of inspecting officer.																
											Total	Rate	Amount	Dated initials and remarks of paying officer made at the time of payment.			
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
												Rs.P.	Rs.P.				

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

Signature –

Rank –

Dated the .....

Rs.np.

Grand total of this muster roll

Deduct – Payment not made, as per details transferred to register of arrears – Part II.

Balance paid

Add – Arrears of previous muster roll now paid of, as per details of register of arrears – Part II.

Total amount paid (in words) Rupees .....

Signature –

Dated the .....

Rank –

***PART III – Details 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 sanctioned sub- heads where necessary)	Quantity <sup>1</sup>	Deduct as shown on the last Muster Roll	<sup>2</sup> Balance
--	-----------------------	--	----------------------

Measurements taken on :

Measurement Book No. .... Page .....

Signature :

Dated the .....

Rank :

1. *If the work is not susceptible of measurement a remark to this effect should be recorded.*
2. *If desired rates may be struck where possible and shown in red ink just below the quantities in the column.*

**FORM P.W.A. XVI**

[See Local Ruling under Article 124 in Chapter III]

**CASUAL LABOUR ROLL**

Division –

Sub-division –

Cash Book Voucher No. ....

Month ..... 19 .....

Name of work : .....

**CASUAL LABOUR ROLL OF LABOUR EMPLOYED ON**

From .....					To .....		
Number employed	Class of labour	Period	Rate	Amount	Dated initials and remarks of paying officer	Quantity of work done with reference to recorded measurements if any	Works to which chargeable
			Rs.P.	Rs.P.			

Transcribed from my Note .....

Book No. .... Page .....

Total .....<sup>1</sup>Wages of

\*Deduct unpaid

Net paid

\*Amounts remaining unpaid should be specified with necessary details.

Total amount paid (in words) .....

(Signature)

Dated: ..... 19 .....

(Officer or designation)

FORM P.W.A. XVII

[See Local Ruling 2 under Artciles 123, 124 in Chapter III]

REGISTER OF MEASUREMENT BOOKS

State ..... Branch ..... Division/Sub-division

PART I – For Ordinary Measurement Book

Sl.No. of Book	Name of Sub-division*/subordinate to whom issued	Date of issue	Date of return	Year from the last day of which period of preservation is to be completed	Remarks
----------------	--	---------------	----------------	---	---------

*\*To be correction according to its use in the Divisional or Sub-divisional office*

PART II – FOR STANDARD MEASUREMENT BOOKS

Serial number alphabetical	Sub-division	Particulars of work		By whom certified as correct to from the basis of				Remarks
		Name of building	Pages	Annual Repair Estimates		Payment to Contractors		
				Name and designation	Date	Name and designation	Date	



Dated : .....	(Signature) <sup>2</sup> (Rank)	Officer Preparing the bill.
Pay Rs. (.....) in cash and Rs. (.....) by cheque	(Signature) (Rank)	Officer authorizing payment

2. *In the case of works the accounts of which are kept by sub-heads the accounts relating to all items of work falling under the same sub-heads should be totaled in red ink.*
3. *Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.*
4. *The person actually making the payment should initial and date in this column against each payment.*
5. *This signature is necessary only when the officer authorizing payment is not the officer who prepares the bill.*

**FORM P.W.A. XIX**

[See Local Ruling 1 and 3 under Article 125 in Chapter III]

**RUNNING ACCOUNT BILL – A**

1. Final payments must invariably be made on forms printed on yellow paper, which should not be used for intermediate payments.
2. This form provides for advance payments as well as payments for measurement work. This form is intended for contractors for work only.
3. This form should be used -
- (1) if it is proposed to make a advance payment, or
  - (2) if an on account payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

Division –

Sub-division –

Cash Book Voucher No. –

Schedule Docket No. –

Month –

Name of Contractor :

Name of work :

Serial number of this bill :

Number and date of this previous bill for this work :

Reference to Agreement number :

I. – Account of work executed

Advance payments or work not yet measured			Items of work (grouped under “Sub-heads” and “Sub-works” of estimate)	Unit	Rate	Quantity executed up-to-date as in measurement book	Payments on the basis of actual measurements		Remarks [with reasons for delay in adjusting payments shown in column (1)]
Total previous bill	Since previous bill	Total up-to-date					Upto-date	Since previous bill	
(1)	(2)	(3)					(8)	(9)	
Rs.	Rs.	Rs.		Rs.			Rs.	Rs.	
Total			Carried over						

1. Whenever there is an entry in column (9) on the basis of actual measurement, whole of the amount previously paid without detailed measurement should be adjusted by a minus entry in column (2) equivalent to the amount shown in column (1) so that the “total up-to-date” in column (3) may become nil.

2. When there are two or more entries in column (9) relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads be totaled and the total recorded in column (10) for posting the works abstract.

Advance payments or work not yet measured			Items of work (grouped under “Sub-heads” and “Sub-works” of estimate)	Unit	Rate	Quantity executed up-to-date as in measurement book	Payments on the basis of actual measurements		Remarks [with reasons for delay in adjusting payments shown in column (1)]
Total previous bill	Since previous bill	Total up-to-date					Upto-date	Since previous bill	
(1)	(2)	(3)		(5)	(6)	(7)	(8)	(9)	(10)
Rs.	Rs.	Rs.	Brought forward			Rs.	Rs.	Rs.	

Total :                      Total, value of work done to-date (A)

(D) (B)                      Deduct value of work shown on previous bill

Net value of work since previous bill (F)

Figure (D) in words .... Figure (F) in words – Rupees.  
Rupees .....



II. – Certificate and Signatures

1. The measurements on which are based the entries in columns (4) to (9) of Account I were made by ..... on ..... and are recorded at page ..... of Measurement Book No. ....

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

Dated signature of Officer preparing the bill.	(Rank)
<sup>3</sup> Dated signature of Officer authorizing payment.	(Rank)

Dated signature of contractor.

2. *This certificate must be signed by an officer of or above the rank of Sub-divisional officer.*

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

Memorandum of Payments

Rs. P.

- |   |   |
|---|---|
| 1. Total value of work actually measured as in Account I, column (8), entry (A)                         | - |
| 2. Total “up-to-date” advance payments for work not yet measured as in Account I, column (3), entry (B) | - |
| 3. Total (Items 1+2)  | - |
| 4. Deduct amount withheld -   |   |

Figures for works		Rs.P.
(a) From previous bill as in last Running Account bill		-
(b) From this bill		-

Rs.P.5.	Balance i.e., “up-to-date” payments (Item 3-4)K <sup>1</sup> (6) Total amount of payments already made as per entry (K) of last Running Account Bill No. .... of .... 196 ... (C.B.V. No..... attached to S. Dt. No. .... of .... 19 ....).	
	(7) Payments now to be made as detailed below:-	Rs.P.
	(a) By recovery of amounts creditable to this work :-	(a)
	.....	
	.....	
	Total 4(b)+7(a) ..... (G)	

(a) By recovery of amounts creditable to other works :-  
or heads of account  
.....  
.....

(b)

(c) By cheque<sup>2</sup>  
Total 7(b)+(c) ..... (H)

<sup>3</sup>Pay Rs. (.....)  
by cheque.

Dated initials of Disbursing Officer

<sup>4</sup>Received Rs. (.....). ..... as in above memorandum, on account of this work.

Amount in an Indian language

Date : ..... 19 ....

Stamp.

Full signature of contractor

<sup>5</sup>Witness

Paid by me, vide cheque No. ...., dated ..... 19 .....

Dated initials of person actually making the payment.

1. This figure should be tested to see that it agrees with the totals of items 6 and 7.
2. If the net amount to be paid is less than Rs.10/- and it cannot be included in a cheque, the payment should be made in cash, the entry being altered suitably and the alteration attested by dated initials.
3. Here specify the net amount payable – vide item 7(c).
4. The payee’s acknowledgement should be for the gross amount paid as in item 7 (i.e., a+b+c).
5. Payment should be attested by some known person when the payee’s acknowledgement is given by a mark, seal or thumb-impression.

IV. – Remarks

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

FORM P.W.A. XX

[See Local Rulings 1 and 4 under Article 125 in Chapter III]

RUNNING ACCOUNT BILL – C

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

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

2. The full name of the work as given in the estimate should be except in the case of bills for “Stock” materials.

3. The “purpose of supply” applicable to the case should be filled in and the rest scored out.

4. This is the only form of Running Account which is situated for transactions with suppliers. This form can only be used if no advance payment is outstanding and if it is not proposed to make such a payment.

Division –

Sub-division –

Cash Book Voucher No. –

Schedule Docket No. –

Month –

Name of work :

Purpose of supply :

Name of Contractor :

Serial number of this bill :

Number and date of his bill for his work :

Reference to Agreement :

I. – Account of Work Done or Supplies made

Unit	Quantity executed (or supplied) up-to-date as per measurement book	Item of work or supplies (grouped under “Sub-heads” or “Sub-works” of estimate)	Rate	Up-to-date	Since previous bill (total for each sub-head)	Remarks
			Rs.P.	Rs.P.	Rs.P.	

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

Total, value of work done or supplies made to date A -

Deduct value of work or supplies shown on previous bill -

Net value of work or supplies since previous bill (F) -

(f) in words -

II. – Certificates And Signatures

The measurements were made by ..... and are recorded at page ..... of Measurement Book No.....

No advance payment has been made previously without detailed measurement.

Dated signature of officer .....  
preparing the bill.  
(Rank) .....

Dated signature of contractor .....

\*Dated signature of officer .....  
authorizing payment.  
(Rank) .....

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

III. – MEMORANDUM OF PAYMENTS

		Rs. P.
1. Total value of work actually measured as in Account I, column (5), entry (A)		-
2. Deduct amount withheld -		
Figures for works Abstract	(a) From previous bill as in last Running Account bill	Rs.P. -
	(b) From this bill	2
Rs.P.	1. Balance i.e., “up-to-date” payments (Item 1-2)K 2. Total amount of payments already made as shown in entry (K) of last Running Account Bill No. .... (C.B.V. No..... S.Dt. No. ....) of .... forwarded with the accounts for .....	
	(5) Payments now to be made as detailed below:-	Rs.P.
	By recovery of amount creditable to this work :-	(a)
	(a) Value of stock supplied as detailed in the ledger for .....	
	Total 2(b)+5(a)..... (G)	5
	By recovery of amounts creditable to other works :- or heads of account –	
	(b)	
	(c) By cheque <sup>2</sup> Total 5(b)+(c) ..... (H)	

<sup>4</sup>Pay Rs. (.....) .....by cheque<sup>3</sup>.

Dated initials of Disbursing Officer.

<sup>4</sup>Received Rs. (.....)..... as shown in the above memorandum, on account of this work.

Date:

Full signature of contractor.

<sup>6</sup>Witness :

<sup>6</sup>Paid by me – vide cheque No. ....

Dated initials of person actually making the payment.

**IV. – REMARKS**

- 1. *Not required in the case of bills of suppliers.*
- 2. *This figure should be tested to see that it agrees with the totals of items 4 and 5.*
- 3. *If the net amount to be paid is less than Rs.10/- and it cannot be included in a cheque, the payment should be made in cash this entry being altered suitably and the alteration attested by dated initials.*
- 4. *Here specify the net amount payable – vide item 5(c).*
- 5. *The payee’s acknowledgement should be for the gross amount paid as in item 5 (i.e., a+b+c).*
- 6. *Payment should be attested by some known person when the payee’s acknowledgement is given by a mark, seal or thumb-impression.*

**FORM P.W.A. XXI**

[See Local Rulings 1 and 5 under Article 125 in Chapter III]

**LUMP SUM CONTRACT**

**RUNNING ACCOUNT BILL**

(To be used for “Intermediate payments” to Contractors on Lumpsum Contracts)

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

Schedule docket No. :

Name of Contractor :

Name of work :

Serial number of this Bill :

No. and date of this Bill for the work :

Reference to Agreement :

<sup>1</sup>Date of commencement of work :

**I.– ACCOUNT OF WORK**

Rs.P.

- 1. Value of items actually measured under clause 62(a) and (b) of the preliminary specification of the M.D.S.S. forming part of the contract, the details of which are given in the attached statement.
- 2. Value of measured up additions or alterations executed up-to-date as “authorized extras”, the details of which are given in the attached statement.

3. Approximate value of work done up-to date excluding the items specified in 1 and 2 above.
4. Deduct amount to be withheld ..... percent on Rs. ....
5. Balance, i.e., “up-to-date” intermediate payments (Items 1+2+3-4) K.
6. Deduct intermediate payments already made as shown in entry “K” of the last Running Account Bill.
7. Intermediate payment now to be made (Item 5-5) D.
8. Total payments now to be made as detailed below<sup>2</sup> :-

(a) By recovery of amounts creditable to this work G.

(b) By recovery of amounts creditable to other works or heads of account. H

(c) By cheque.
1. *Date of handing over of site in the case of work, or date of written order to commence supply in the case of supply of materials.*
2. *The total figure against item 8 should be tested to see that it agrees with the figure against item 7.*

II. – CERTIFICATES AND SIGNATURES

I have satisfied myself to the best of my knowledge by <sup>1</sup> ..... that the value of work done up-to-date under item 3 of “I – Account of work” of this bill is not less than Rs. .... conformably with the contractor’s agreement.

2. The detailed measurements of authorized additions and alterations up-to-date and of the items of work specified in item 1 of Account I of this bill are recorded at page ..... Measurement Book No. ....

Signature of Contractor.

Dated signature of the ..... officer preparing the bill.

Rank<sup>2</sup> .....

<sup>3</sup>Pay (Rs. ....) Rupees .....

Dated signature of the ..... officer authorizing payment.

Rank<sup>2</sup> .....

III<sup>2</sup>. – ACQUITTANCE

<sup>4</sup>Received (Rs. ....) Rupees ..... as an intermediate payment in connection with the contract referred to above.

Amount in Indian language

Date : .....Stamp.

Full signature of contractor

Paid by me by cash/cheque No. .... dated .....

Dated initials of person actually making the payment.

- 1. Here specify the method employed for estimating the value of work.
- 2. Of not less than that of a Sub-divisional Officer.
- 3. Here specify the net amount payable – vide item 8(c) of Account I, both in words and figures.
- 4. The payee’s acknowledgement should be for the gross amount paid as per item 8 (a+b+c) of Account III, both in words and figures.
- 5. Payment should be attested by some known person when the payee’s acknowledgement given by mark, seal or thumb impression.

FORM P.W.A. XXII

[See Local Rulings 1 and 5 under Article 125 in Chapter III]

LUMP SUM CONTRACT

FINAL BILL

(To be used for “final payments” to Contractors on Lumpsum Contracts)

Cash Book Voucher No. : ..... dated : .....  
Schedule docket No. :  
Name of Contractor :  
Name of work :  
Serial number of this Bill :  
No. and date of this Bill for the work :  
Reference to Agreement :  
<sup>1</sup>Date of commencement of work :  
Date of actual completion of work or supplies :

I. – ACCOUNT OF WORK EXECUTED

Rs.P.

- (i) Total lumpsum amount as entered in the contractor’s agreement.
- Add –
  - (ii) Value of additional work done up-to-date as “authorized extras” the details of which are given in the attached statement.
  - (iii) Value of items actually measured under clause 62(a) and (b) of the preliminary specification of the M.D.S.S. forming part of the contract (item I), the details of which are given in the attached statement.
- (iv) Value of items omitted to be executed as “authorized omissions”, the details of which are given in the attached statement.

Total :  
Rs.P. :

Deduct :-

(v) Value as per lumpsum contract for items of work covered by actual measurements – vide item (iii) above.

---

Net total value of work done.

---

II. – CERTIFICATES AND SIGNATURES

I certify that the work has been completed in accordance with the prescribed specifications and after taking into account all the authorized additions and alterations the value of work done up-to-date conformably with the contractor’s agreement is Rs. ....

2. The detailed measurements of authorized additions and alterations mentioned above and of the items of work specified in item 1 of Account I of this bill are recorded at page ..... Measurement Book No. .... and I am satisfied that they are correct.

Signature of Contractor.

Dated signature of the .....  
officer certifying officer.

Rank .....

1. Date of handling over of site in the case of work, or date of written order to commence supply in the case of supply of materials.

2. This certificate must be signed by an officer of not less rank than that of an Executive Engineer in respect of works costing more than Rs. 5,000/- and of not less rank than that of a Sub-divisional Officer in respect of works costing Rs.5,000/- and less.

III. – MEMORANDUM OF PAYMENTS

1. Total value of work done up-to-date as per ‘F’ of Account I of this Bill.

2. Deduct -

- (i) Amount to be withheld at ..... percent on amount in item I above  
and credited to the head ‘Public Works Deposits’.
- (ii) Up-to-date intermediate payments already made according to entry ‘K’  
of Account I of previous Bill No. .... date D

3. Payments now to be made -

- (a) By recovery of amounts creditable to this work G
- (b) By recovery of amounts creditable to other works or  
head of account H
- (c) By cheque.

Pay (Rs. ....) Rupees .....

Dated signature and rank of the  
officer authorizing payment.

*\* Here specify the next amount payable – vide item 3(c) of Account III, both in words and figures.*

IV. – ACQUITTANCE

<sup>1</sup>Received (Rs. ....) Rupees ..... as above, in full settlement of all demands on account of the contract.

Amount in Indian language.

Date : .....

Stamp.

<sup>2</sup> Witness : .....

Signature of contractor.



Paid by me by cash/cheque No. .... dated .....

Dated initials of person actually  
making payment.

1. The Payee’s acknowledgement should be for the gross account as per item 3 (a+b+c) of Account III, both in words and figures.
2. Payment should be attested by some known person when the payee’s acknowledgement is given by mark, a seal or thumb impression.

V. – REMARKS

FORM P.W.A. XXIII

[See Local Ruling 17 under Article 125 in Chapter III]

REGISTER OF INDENTS FOR STORES ORDERED FROM  
FORMS AND BILLS

Sub-division : .....

Serial number of order	Name of firm	Brief description of articles intended for	Date of receipt as shown in the measurement book and number and page of letter	Number, date and amount of firm’s bill	Date of receipt of bill in Divisional office	Amount passed for in pre-audit	Date of pre-audit and return to Sub-divisional Officer	Initials of Accountant	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM P.W.A. XXIV

[See Local Ruling 17 under Article 125 in Chapter III]

PAY BILL OF WORK-CHARGED ESTABLISHMENT

Division :

Sub-division :

Cash Book Voucher No. :

Schedule Docket No. :

Month ..... 19 .....

Name of Section ..... Bill for the month of ..... 19 .....

Item No.	1Name of incombent	Designation	Period	Rate	Amount due	Amount paid <sup>2</sup>	Dated acknowledge nt of payee	Dated initials of officer making payment
				Rs.	Rs.nP.	Rs.nP.		
Total .....								
Total amount paid in words :-								

2. The total for each work should be entered in red ink.

- Pay Rs. (.....)

Checked and entered.

REMARKS

Executive Engineer.

**FORM P.W.A. XXV**

Division :  
Sub-division :  
Name of work :  
Month :

[illegible]

Reference to Receipts during measurement

Date..... the month ..... book or other record

Total receipts during the month

Total receipts and balances

Issues to end of previous month

Brought forward

Issues during the month

Total issues during the month

A. Total issue up-to the end of the month

B. Closing balance

C. Actual balance as verified

D. Difference, if any, between the closing balance and actual balance as verified

E. Total used in construction up-to-date as shown in statement attached. (Form P.W.A. XXXI)

F. Paper balances of unused materials, i.e., (A minus E)

G. Remarks explaining action taken to adjust the differences shown in lines D and F and if the work has been completed to dispose of the surplus balance shown in line C.

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

2. Only values should be shown in the two column.

CERTIFICATES

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

2. Certified that the quantities of the actual balances recorded against line C, are the results of verification made by me on .....

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

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



Issues during the month				Closing balances		
Quantity	Value	Reference to C.B. Vr.No. in which labour charges were paid	Name of sub-work and sub-head to which chargeable	Quantity	Value	Remarks
	Rs.nP.				Rs.nP.	

Checked

Section Officer,  
Section.

Sub-divisional Clerk.  
Sub-division.

Sub-divisional Officer,  
Sub-division.

ABSTRACT OF THE MONTHS TRANSACTIONS

Receipts

Rs.nP.

1. Total receipts during the month as shown in the statement

2. Total receipts to end of the previous month as shown in the register

3. Total receipts to end of the month

Issues

1. Total issues during the month as shown in this statement

2. Total issues to end of the previous month as shown in the register

3. Total issues to end of the month

Closing balance

Checked

Checked.

Sub-divisional Clerk  
Sub-division

Sub-divisional Officer,  
Sub-division

Divisional Accountant  
Division

Executive Engineer,  
Division.

\_\_\_\_\_

FORM P.W.A. XXVII

[See Local Ruling 1 under Article 126 in Chapter III]

REGISTER OF RECEIPTS ISSUES AND BALANCES OF MATERIALS  
AT SITE COMPARED WITH ESTIMATED REQUIREMENTS  
FOR THE YEAR 19.....

Division :

Sub-division :

Name of work:

Estimate Rs.....

Date of Receipt and Posting of Monthly Accounts in the Register.

Month	Sub-divisional office		Divisional Office		Initials of poster
	Date of receipt	Date of posting	Date of receipt	Date of posting	
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					
March Supplemental					

Division :

Sub-division :

Register of Receipts, Issues and Balances of Materials as site of the work  
of..... for the year 19..... compared with the estimated requirements.

Item number	Description of materials	Estimated requirements and value			Opening balances						April*					
					Total receipts		Total issues		Balance		Receipt Issues		Total receipts to the end month			
		Quantity	Unit	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Rs.P.			Rs.P.		Rs.P.		Rs.P.		Rs.P.		Rs.P.		Rs.P.

\*Similar columns should be opened for each of the months May to March & March Supplemental.

Division :  
Sub-division:

Item number	Description of materials	April*				A.	
		Total issues to end of the month		Balance		Actual balance as verified	
		Quantity	Value	Quantity	Value	Quantity	Value
		18	19	20	21	22	23
		Rs.P.		Rs.P.		Rs.P.	
B.		C.		D.		E.	
Difference, if any, between the closing balance and actual balance as verified		Total used in construction up to date as shown in the statement attached (Form P.W.A. XXXI)		Paper balance of unused materials		Remarks, Explaining action taken to adjust the difference as per columns B and D and if the work has been completed to dispose of the surplus balances as shown in column A	
Quantity	Value	Quantity	Value	Quantity	Value		
24	25	26	27	28	29	30	
Rs.P.		Rs.P.		Rs.P.			

*\*Similar columns should be opened for each of the months May to March & March Supplemental.*

CERTIFICATES

1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement have been worked out as accurately as possible on the basis of the quantities of work actually done.
2. Certified that the quantities of the actual balances recorded in column A are the results of verification made by me on.....
3. Certified that the balances of materials at site of this work were verified by me on..... and that the necessary report in this form was submitted to the Divisional Officer in this office No....., dated.....
4. The balances of unused materials were not verified at any time during the year....., as the accounts of this work are expected to be closed within three months.
5. The balances of unused materials were not verified at any time during the year....., as the work was not under construction prior to..... that year.

6. All modifications of the original estimate involving changes in the estimated quantity and value of the principal items used have been recorded and the requisite sanction quoted to the changes.

*Note:-* The certificates not applicable to the case should be scored out.

Checked.

Signature of Sub-divisional Officer,

Divisional Accountant.

Sub-division.

Date :.....

Date.....

Executive Engineer's orders on the above proposals.

Signature of Executive Engineer.

Division.

Date :.....

FORM P.W.A. XXVIII

[See Local Ruling 1 under Article 126 in Chapter III]

ANNUAL REGISTER OF RECEIPTS ISSUES AND BALANCES OF MATERIALS AT SITE OF MINOR AND REPAIR WORKS FOR THE YEAR 19....

Division

Sub-division :

Section :

Name of work :

Amount of Estimate :

Authority :

*Note:-* All modifications of the original estimate involving changes in the estimated quantity of materials used should be recorded in the register sanction quoted to the changes.

Opening Balance						
Item no.	Description of materials	Estimated requirements of materials	Total receipts to end of the previous year	Total issues to end of the previous year	Net balance	
Quantity						
April 19....						
Receipts		Issues		Remarks		
During the month	To end of the month	During the month	To end of the month	Balance	Actual balance verified	Date of verification and by whom verified
				Explaining action taken to adjust the difference and if the work is completed to dispose of the surplus materials.		

\*Similar columns to be opened for each of the other months.



FORM P.W.A. XXIX

[See Local Ruling 1 under Article 126 in Chapter III]

RETURN SHOWING THE RECEIPTS, ISSUES AND BALANCES  
OF MATERIALS AT SITE OF MINOR AND REPAIR WORKS

Division :

Sub-division :

Section :

Month :

Return showing the Receipts, Issues and Balances of Materials at site of minor and repair works for the month of..... 19.....

Serial number		Name of work	Description of Materials	Reference to item number in the Register (Form P.W.A. XXVIII)	Opening Balance
Receipts			Issues		
Receipts during the month	Reference to C.B.Vr.number and date etc.,	Issues during the month	Reference to C.B.Vr. number and date in which labour charges were paid	Closing Balance	Remarks

Sub-divisional Clerk,  
Sub-division.

Checked.

Sub-divisional Officer,  
Sub-division.

Section Officer,  
Section

FORM P.W.A. XXX

[See Rule (viii) in Local Ruling under Article 129 in Chapter III]

RETURN SHOWING THE CLEARANCE OF THE SUSPENSE HEAD “MATE-  
RIALS-AT-SITE” IN THE ACCOUNTS OF THE WORK.....

PART I – List of reports of verification received

Serial number of report	Date of report	Date of receipt	Date of final disposal	Dated initials of Divnl.Accountant



To be posted on the completion of the work, from the final Report of verification,  
From P.W.A. XXV.

Divisional Accountant.

Divisional Officer.

Date :.....

Date :.....

FORM P.W.A. XXXI

[See Rule (iii) in Local Ruling under Article 129 in Chapter III]

STATEMENT SHOWING THE QUANTITIES AND VALUES  
OF MATERIALS USED IN CONSTRUCTION

Work		Description Unit	Principal items <sup>2</sup>	Petty items	Total
Name of sub-head	U-to-date “Progress” Unit				
		Value Quantities Quantity Rate			
Total used in construction.....					

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

3. Only values should be shown in these two columns.

Checked.

Divisional Accountant.

Sub-Divisional Officer.

Date :.....

Date :.....

FORM P.W.A. XXXII

[See Local Ruling 1 under Article 142 in Chapter III]

WORK SLIP

Division :  
Month :  
Name of work :

As in estimate			As executed			Probable cost of work remaining to be done and value of work already done but not brought to account			Explanation of deviations, excesses, etc.,	
Sub-heads	Quantity	Rate	Cost	Quantity	Rate	Actual cost of date	Approximate quantity	Rate		Probable cost
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.			Rs.P.		
Total of estimate						Total Charges against final heads	Probable further expenditure – A.		Remarks	
Add – Suspense Accounts –						-				
“Materials-at-site”						-				
“Contractors-Advance payments”						-				
“Labourers”						-				
Total booked outlay to date										
Probable further expenditure as in entry A above						-				
Total						-				
Deduct – Suspense accounts recoverable						-				
Ultimate anticipated expenditure on the work						-				

Work commenced in.....

Present state of progress in general items –

Divisional Accountant.

Executive Engineer.

Date : .....

Date : .....

FORM P.W.A. XXXIII

[See Local Ruling 1 under Article 148 in Chapter III]

DETAILED COMPLETION REPORT

Division :

Name of work :

Amount of estimate Rs.

Expenditure Rs.

Excess Rs.

Percentage of excess.

Date of commencement:

Date of completion :

Explanation of Excesses

Name of work :

Fund :

Departmental head :

Service, main and sub-heads :

Reference to last schedule docket submitted :

Authority :

Sub-heads of estimate	As estimated			As executed			Difference			Reference to paragraphs overleaf explaining excesses
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
			Rs.			Rs.			Rs.	

Total .....

*\*Excesses to be entered in red ink; savings in black ink.*

Dated :

Executive Engineer.

**N.B.:-** In the case of original works and special repairs, if any considerable deviations have occurred, the report, specification, drawings and details of measurements of the work actually done in the same form as the estimate should accompany the completion report – See the Andhra Pradesh Public Works Department Code.

DETAILED COMPLETION REPORT

No.....

Dated :.....

Forwarded to the Accountant-General, Andhra Pradesh for verification.

Executive Engineer.

No.....

Dated :.....

Transmitted to the Superintending Engineer..... Circle, duly verified. The excess requires the sanction of .....

Accountant-General.

No.....

Dated :.....

Forward to the Chief Engineer.

Superintending Engineer, Circle.

No.....

Dated :.....

Returned to the Executive Engineer for final record.

Superintending Engineer, Circle.

*\*Space for remarks such as passing excess, etc.,*

FORM P.W.A. XXXIV

COMPLETION STATEMENT OF WORKS AND REPAIRS

Division :.....

Month :.....

No.....

Dated :.....

Forwarded to the Accountant-General, Andhra Pradesh for verification.

Executive Engineer.

No.....

Dated :.....

Transmitted to the Superintending Engineer ..... Circle, duly verified.

The excess requires the sanction of.....

Accountant-General.

No.....

Dated :.....

Forward to the Chief Engineer.

Superintending Engineer, Circle.

No.....

Dated :.....

Returned to the Executive Engineer for final record.

Superintending Engineer, Circle.

*\*Space for remarks such as passing excess, etc.,*

Completion statement of works and repairs completed during the month of.....  
19....., 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 Executive Engineer is empowered to pass.

Item number	Name of estimate	Authority	Sanction		Amount of estimate	Expended	Excess	Percentage of excess	Remarks
			Number	Date					
					Rs.	Rs.	Rs.		

Date :.....

Executive Engineer.

In cases in which the completion statement is utilized instead of a revised estimate  
under the relevant rules in the Andhra Pradesh Public Works Department Code, sufficient  
details must be given if the excess is more than 5 percent.

FORM P.W.A. XXXV

[See Local Ruling under Article 168 in Chapter III]

SCHEDULE OF WORKSHOPS MANUFACTURE SUSPENSE

Notes

1. Column (1) -

**Head II – Foundry :-** The cost of materials issued for casting and also cost of other miscellaneous items such as electric current, fire bricks, clay, oil, etc., noted in column (7), and labour, vide column (3), are the charges incurred. See also Note 6 below.

**Head III – Forge; and Head IV – Machine shop :-** The cost of materials issued to forges and machines such as coal, oil, firewood and cost of electric current, represents the charges incurred. The cost of outturn is arrived at by charging for the use of the machines in the forge and machine shops according to their class at fixed rates, i.e., (A) Rs.5, (B) Rs. 3-8-0, (C) Rs.2, (D) Rs.1-8-0, (E) Rs.3 and (F) Rs.8 and the charges arrived at are credited to the respective shops in columns (10) and (11) by debit to the heads 1(1) to 1(6). The net amount outstanding at the end of the year, whether profit or loss, is adjusted by credit or minus credit to State Revenue under the head “XXXIX. Civil Works”.

**Head V – General Charge :-** This column will comprise actually incurred and contingent on the execution of the jobs, which cannot be allocated or which it would be in convenient to charge to any particular job, e.g.-

(a) Petty supervision –

(i) Pay of the non-pensionable establishment comprising the foreman and his clerk, tools keeper, small job chaser, time-keeper, gang writers and dispatcher.

(ii) Wages of paid apprentices for the first two years of their course.

(iii) Wages for the holidays with wages.

(b) Compensation paid to workmen for injuries sustained by them paid under the Workmen’s Compensation Act.

(c) Gratuity paid to workmen.

(d) Bonus at 75 percent of the special Provident Fund subscribed by the non-pensionable establishment, foreman establishment, etc.,

(e) Pay of workmen absent on volunteer duty.

(f) Cost of working engines, fuel, petty repairs to and cleaning the machines, sweeping the shops, etc.,

**Head VI – Materials in hand :-** The cost of the materials purchased and those received in transfer are entered in columns (4) and (5) respectively against this head and the total cost is shown as issued by debit to heads I to V [vide column (7)] and credit to “materials in hand”.

**Head VII:-** Percentage charges on account of establishment and tools and plant – Will exhibit, under column (3), credits afforded to establishment and tools and plant at the prescribed percent on the value of work done for other Government departments, etc., during the month.

**2. Column (2) – Balance of unadjusted items brought forward :-** The figures will be obtained from column (15) of the last month’s schedule.

**3. Column (3) – Labour :-** Will exhibit the charges incurred on account of the pay of the non-pensionable establishment, monthly paid work establishment, day labour

paid on Nominal Muster Rolls and contract labour and incidental charges incurred on account of packing and conveyance – See also Note 1 above.

**4. Column (4) – Materials purchased :-** Represents the cost of materials purchased as per omnibus transfer entry order less the value of materials received from stores during the month including adjustments of difference in value between the approximate value and actual value relating to previous purchases according to details in the purchases schedule, plus the cash payments noted in the schedule docket for materials.

**5. Column (5) – Materials received in transfer :-** Represents cost of materials received in transfer according to the figures in the schedule docket for materials less the amount charged to purchases in column (4).

**6. Column (6) – Castings received from the foundry :-** The actual cost of the castings issued to works from the foundry will be entered in lump as a minus entry under Head II, and will be distributed to the works concerned under the several sub-heads under Head I. The net total of this column will always be nil.

**7. Column (7) – Materials issued to worker and refunds from one work to another :-** Represents the total cost of materials purchases and those received in transfer [vide columns (4) and (5)] and issued to works by credit to Head VI and debit to Heads I to V. The net total of this column also will always be nil.

**8. Column (9), (10) and (11) – Percentage for general charges, forge and machine shop :-** The columns provide for the percentage to be charges to each work to meet the charges against the Heads V, III and IV. The net total of the columns will always be nil – See also Note I above.

**9. Column (14) – Adjusted during the month :-** Represents completed works and works in progress, adjusted by debit to transfers, miscellaneous advances or deposits, and represents against Head VII the recovery of the prescribed percent on the amount, as shown in column (5) against the several sub-heads of Head I.

SCHEDULE OF WORKSHOPS MANUFACTURE SUSPENSE P.W. WORKSHOPS

Schedule of Workshops Manufacture Suspense for the month of ..... 19.....

Charges for the month					
Heads	Balance of unadjusted items brought forward [column (15) of the schedule for the last month]	Labour	Purchase	Materials	
				Received in transfer	Castings received from foundry
(1)	(2)	(3)	(4)	(5)	(6)
1. Works for –					
(1) P.W.D. (State Civil Works)					
(2) P.W.D. (Other than State)					
(3) Other Departments					



- (4) Defence Works Departments  
and State Railways
- (5) Private Parties
- (6) Quasi-public bodies
- II. Foundry
- III. Forge
- IV. Machine Shop
- V. General charges
- VI. Materials in hand
- VII. Percentage charges on account  
of Establishment and Tools and  
Plant

Total .....

Charges for the month

Issues to work and refunds from one works to another	Total Labour and materials	Centage for General charges	Forge	Machine shop	Total [columns (5) to (11)]	Grand total [(2) (12)]	Outturn	
							Adjusted during the month	Unadjusted
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Add – Arrears of previous months.

Total

Deduct – Arrears remaining unpaid at end of month as in detail overleaf.

Balance – Net debit to workshops Manufacture Suspense as shown in the Abstract of  
Schedule.

Accountant.

Dated..... 19 ..... P.W. Workshops.

DETAILS OF ARREARS

Labour

Materials

DETAILS OF CENTAGES

FORM P.W.A. XXXVI

[See Local Ruling 1 under Article 205 in Chapter IV]

LIST OF MONTHLY SUB-DIVISIONAL ACCOUNTS

Division..... Month ..... 19.....

Sub-division.....

*Form No.	Name of document	Number of document	Remarks
P.W.A. 5	Abstract of Stock Receipts, with	-	
P.W.A. 4	Extract from Register of Stock Receipts	-	
P.W.A. 6	Abstract of Stock Issues, with	-	
P.W.A.4	Extract from Register of Stock Issues	-	
	Receipted invoices and other vouchers	-	
VI	Survey Reports		
XXXVII	Detailed list of Works Abstracts A, with	-	
10.	Works Abstract A. For major works etc.,	-	
-	Detailed statement of materials	-	
15.	Outturn statement of manufacture	-	
7.	Transfer Entry Orders		
XXXVII	Detailed list of Works Abstracts B, with	-	
11.	Works Abstracts B. For minor works	-	
7.	Transfer Entry Orders		
XXXVII	Detailed list of “Petty Works, Requisitions and Accounts”, with	-	
C.F.145	Petty works, Requisitions & Allowances	-	
P.W.A.7.	Transfer Entry Orders	-	
7.	Other Transfer Entry Orders	-	
I.	Account of Receipts of Tools and Plant	-	
II.	Account of Issues of Tools and Plant, with		
-	Receipted invoices and other	-	
	acknowledgement in support of above		
VI	Survey Reports relating to above	-	

Forwarded to Divisional Officer.

Dated : ..... 19....

Sub-divisional Officer

FORM P.W.A. XXXVII

[See Local Ruling 1 under Article 205 in Chapter IV]

A. – For Major Works  
Works Abstracts\_\_\_\_\_

DETAILED LIST OF  
B. – For Minor Works  
\_\_\_\_\_

Petty Works Requisitions and Accounts

Division..... Month..... 19....

Sub-division.....

Serial No.	Full name of work as given in the estimate	Materials at site account (Form P.W.A. XXV)	<u>Accompanied by</u> Outturn statement of (Form P.W.A.15)	Transfer entry orders (Form P.W.A.7)
------------	--	--	--	---

Sub-divisional Officer.

FORM P.W.A. XXXVIII

[See Local Ruling 1 under Article 208 in Chapter IV]

REGISTER OF SANCTIONS TO FIXED CHARGES

Name of the work of account .....

Reference to sanction with period for which the sanction has been accorded	Amount paid for each month									
	Sanctioned scale (a)		(b) month		April		May		June	
	Name of appointment		Amount per mensem		Reference to voucher		Reference to voucher		Reference to voucher	
	Rate	No.				Amount		Amount		Amount
						Rs.P.		Rs.P.		Rs.P.

Amount paid for each month									
July		August		September		October		November	
Reference to voucher	Amount	Reference to voucher	Amount	Reference to voucher	Amount	Reference to voucher	Amount	Reference to voucher	Amount
	Rs.P.		Rs.P.		Rs.P.		Rs.P.		Rs.P.

December		January		February		March	
Reference to voucher	Amount	Reference to voucher	Amount	Reference to voucher	Amount	Reference to voucher	Amount
	Rs.P.		Rs.P.		Rs.P.		Rs.P.

- (a) Each entry of sanction should be initialed and dated by the Divisional Accountant.
- (b) Name of the month for which wages have been earned.

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

Amount paid should be entered in black ink, and unpaid amounts or fines in red ink, the entries for fines being distinguished by the letter, F. Subsequent payments of unpaid amounts should be entered underneath in black ink, it being seen they do not exceed the amounts available 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 are omitted.

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

FORM P.W.A. XXXIX

[See Local Ruling under Article 208 in Chapter IV]

REGISTER OF MISCELLANEOUS SANCTIONS

Note of expenditure incurred against each sanction from time to time									
Item number	Number, date and authority	Substance of order	Amount of sanction	Dated initials of Divisional Accountant	Number of voucher	Month	Amount	Dated initials of Divisional Accountant	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Rs.P.	Rs.P.					

FORM P.W.A. XL

[See Local Ruling under Article 230 in Chapter IV]

STATEMENT SHOWING THE EXPENDITURE INCURRED BY THE PUBLIC  
WORKS DEPARTMENT TO THE END OF ..... 19.... FORM FUNDS  
SUPPLIED BY THE.....

Item number	Division, name of work etc.,	Amount of estimate	Amount Deposited	Exxxpenditure to end of 19....	Balance	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Rs.nP.	Rs.nP.	Rs.nP.	

No.....

Forwarded to the.....

Through the Accountant-General, Andhra Pradesh,

Hyderabad.

Executive Engineer

Dated :..... 19....

Division.

FORM P.W.A. XLI

[See Local Ruling under Article 239 in Chapter IV]

SCHEDULE OF RENTS OF BOATS FOR THE MONTH OF ..... 19 ....

.....Division.

.....Circle.

Register number of boat	Class and names, if any of boat	Date of completion or purchase and cost	Amount	Name of officer using boat	Monthly rate of rent	Period for which occupied	To	Number of days
(1)	(2)	(3)	Year	(5)	(6)	(7)	From	(9)
(4)							(8)	

Rent recoverable				Amount recovered		Balance due at end of this month		Cost of repairs, etc.,			Remarks showing authority for rate of rent when fixed for the first time
Balance due of previous month	For this month	Total	To end of last month	In this month	To end of month	Period	Amount	To end of last month	In this month	To end of month	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
											(21)

Dated ..... 19....

Accountant

Executive Engineer,

Division.

FORM P.W.A. XLI-A

[See Local Ruling under Article 239 in Chapter IV]

SCHEDULE OF RENTS OF BUILDINGS AND LANDS

[To accompany the accounts for the month of..... 19...]

Item Number	Name and classification of building	Capital cost		Repairs			Rent sanctioned				
		To end of previous year	During the year	To end of current year	Estimates	Actuals of the year	Name and rank of the occupant	Salary of occupant	Authority	Ordinary	Special for present occupant
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(1)	(2)	Rs.	Rs.	Rs.	Rs.	Rs.					

Period of occupation		Rent recoverable			Rent recoverable this month			Balance due at end of the month		
From	To	For the month	Previous balance	Total	In P.W.D.	In other department	Rent recovered during the year	Period	Amount	Remarks
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.		Rs.P.	Rs.P.

To be filled in only when the occupant is a Government official and should then include any local allowances.

FORM P.W.A. XLII

[See Local Ruling under Article 239 in Chapter IV]

ACCOUNT OF INTEREST-BEARING SECURITIES

Division : For the year ending 31<sup>st</sup> March, 19....

Item number in the Register of Securities	Name of depositor (with name of work in the case of contractors)	Balance as per last account	Fresh deposits of the year	Total	Deduct securities returned or retransferred to the depositors	Balance at the close of the year	Reference to acknowledgements for amounts in column (6) which should be attached	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.		

Items should be grouped separately for each of the classes of securities enumerated in Article 279 in Chapter XII of the Andhra Pradesh Financial Code.

Certified that, with the exceptions noted below, all the securities shown in column (7) of this account, or their acknowledgements by the authorized custodians, are in my possession.

Exceptions (with reasons).

Divisional Officer.

FORM P.W.A. XLIII

[See Miscellaneous Local Ruling 1 at the end of Chapter IV]

REGISTER OF CHEQUE/RECEIPT BOOKS

Number of book	Name of officer using it	Date of the first entry in the cash book	Date of the last entry in the cash book	Date of receipt of counterfoils of the books	Dated initials of the Divisional Accountant when recording the counterfoils after examination
(1)	(2)	(3)	(4)	(5)	(6)

FORM P.W.A. XLIV

[See Miscellaneous Local Ruling 4 at the end of Chapter IV]

MEMO. OF THE REVIEW OF.....FOR THE YEAR

Month of account	Dated Initials of		Remarks
	Divisional Accountant	Divisional Officer	
April 19	-		
May	-		
June	-		
July	-		
August	-		
September	-		
October	-		
November	-		
December	-		
January 19...	-		
February	-		
March	-		
Supplementary Accounts	-		





Payments				
Particulars (To whom paid, etc.,)	Cash	Bank of Treasury		Head of service
		No. of cheque (with No. of cheque book)	Amount	
(10)	(11)	(12)	(13)	(14)
	Rs.nP.		Rs.nP.	
Dated :..... 19.....				
				District Forest Officer District.

FORM P.W.A. 2

[See Chapter VI, Article 267]

REGISTER OF CHEQUES DRAWN DURING..... 19.....

No. of Cheque (with No. of Cheque Book)	Date	On what Treasury	Amount	(For use in the Office of the Accountant- General Date of encashment at Treasury)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.		
Total.....					

**Note:-** The entries in this form are to be verified by the District Treasury Officer, who will sign the statement below and return it to the District Forest Officer without delay for transmission to the Accountant-General.

Dated :..... 19....

District Forest Officer, District.

Rs.    P.

Total according to District Forest Officer’s statement Deduct Cheque  
No..... on Treasury not cashed during the month.....  
Add uncashed cheques of previous month cashed during the month.

Treasury total

Treasury Officer.

FORM F.A. 3

[See Chapter IV, Article 270]

REGISTER OF WORKS

Range

Head of Service

Conservator's/District Forest Officer's Sanction Order No..... dated..... 19...

Particulars of work

Details of work sanctioned											
Brief details of work done									Total amount sanctioning Rs.	Remarks	
Details of expenditure										Total expenditure	
Date	Quantity Amount	Quantity Amount	Quantity Amount	Quantity Amount	Quantity Amount	Quantity Amount	Quantity Amount	Quantity Amount	Quantity Amount		
	Rp.	Rp.	Rp.	Rp.	Rp.	Rp.	Rp.	Rp.	Rp.		

I certify that the above work was commenced on the ..... that I inspected it personally on the..... and find that the work has been carried out in accordance with the estimates with the exceptions noted on the reverse, in a substantial and satisfactory manner as regards both materials and workmanship, and that, excluding trifling deviations and those explained on the reverse, it corresponds, in all respects, with the sanctioned plan estimate.

The completion report was sent to the Conservator with letter No..... dated.....

Dated : .....19....

District Forest Officer.

FORM F.A. 4

[See Chapter IV, Article 272]

CONTRACTOR'S AND DISBURSER'S LEDGER

Account No.....

Disburser/Contractor in account with..... Forest District.

Dr.				Cr.			
Date	Cash Book Cr.item No.	Particulars of advances made	Amount	Date	Cash Book Cr.item No.	Particulars of advances made	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(Signed)  
District Forest Officer.

**Note:-** When a new ledger is opened, a fresh series of number should be commenced and new numbers should be given to the old accounts brought forward.

Whenever an account is carried from one ledger to another, or from one part to another part (not being the next page) of the same ledger back and forward references should be entered, e.g.,

“Carried forward to page 92” and

“Brought forward from page 71”.

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### FORM F.A. I

[See Local Ruling under Article 256 in Chapter VI]

#### CASH BOOK OF SUBORDINATE OFFICERS

**N.B.:-** The Cash Book should be bound and its pages machine numbered before issue. It should have duplicate pages to enable the taking of a carbon copy, the duplicate page bearing the same page number as the original and having a perforated edge to facilitate tearing out.

##### Notes to be printed on the fly-leaf

1. The Cash Book contains two columns (5) and (6) for receipts and two columns (7) and (8) for payments. Column (5) will be utilized for showing cash collections and column (6) will show, in the case of the Range Officer, all amounts drawn by him from the treasury on cheques issue by the District Forest Officers, and all recoveries made on bills by short payment, and in the case of a Forester, all cash advances made to him by the Range Officer, Column (7) is intended for entering all payments of departmental receipts into the treasury and column (8) for other cash payments made out of the advances from the District Forest Officer and Range Officers, as the case may be. All entries in the Cash Book should be made in copying pencil.

2. The Cash Book should ordinarily be kept in English but under the orders of the District Forest Officer the entries may be made in the Indian language of the district. The Range Officer or other subordinate who keeps accounts should maintain his Cash Book in his own hand.

3. As far as possible, on lines should be left blank. 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 incorporations between, entries already made, such additions should invariably be attested by the dated initials of the disbursing officer.

4. Every entry must be concise. The date, the number voucher, if any, the name of the work and such a brief narrative as will unmistakably indicate the nature of the transaction must be entered against each item. The amount chargeable to or creditable to each separate work, head of account, or contractor or other person should be entered separately. No receipt or payment other than of “cash”, as defined in Article 9 or “book transfer” permissible under Article 260 should be entered in the Cash Book – See also Local Ruling 2 under Article 258.

5. Transaction must be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence.

6. The provisions of Articles 257 (and Local Rulings 1 to 3 under it) should be observed carefully.

7. The following illustration explains the entries to be made in a Range Cash Book, with revenue received is expended locally :

Date	Item number	Voucher number	Particulars of receipts or payments	Receipts		Payments		Head of Account
				Cash	Bank or treasury	Cash	Bank or treasury	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	
1	-	-	Opening balance	-	100	-	-	-
2	1	-	To revenue realized	250	-	-	-	-
3	2	1	Paid for felling and carting fuel	-	-	-	270	-
4	3	-	To revenue realized	400	-	-	-	-
4	4	2	Paid for establishment	-	-	-	410	-
7	5	-	To revenue realized	150	-	-	-	-
7	6	3	Paid on road work	-	-	-	170	-
9	7	-	To cheque from the District Forest Officer for expenses	-	1,000	-	-	-
10	8	4	Remittance of revenue	-	-	800	-	-
11	9	5	Paid for patrols	-	-	-	75	-
12	10	-	To revenue realized	140	-	-	-	-
13	11	6	Remittance of revenue	-	-	140	-	-
Total				940	1,100	940	925	-
Cash balance.....				-	-	-	175	-
Grand Total.....				940	1,100	940	1,100	-

It is evident that upto the 9<sup>th</sup> the Ranger was using revenue; the result is that he has much less cash in hand than he would have if he had not used revenue, and instead of sending Rs.800/- to the treasury and getting Rs.800/- to the treasury and getting Rs.1,000/- cash from the treasury, he sends a cheque for Rs.1,000/- and gets only Rs.200/- cash. This diminishes a risk of theft on the road and the system should be encouraged.

**N.B.:-** The abbreviated entries in column 4, are merely to explain the entries in other columns, and are not examples for Range Officers to follow.

### CASH BOOK OF SUBORDINATE OFFICERS

Cash Book for the month of.....19.....

Date	Item number	Voucher number	Particulars of receipts or payments	Receipts		Payments		Head of Account
				Cash	Bank or treasury	Cash	Bank or treasury	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.	Rs.	Rs.	Rs.	

FORM F.A. II

[See Local Ruling under Article 269 in Chapter VI]

FIRST AND FINAL BILL

Forest Department, Andhra Pradesh

District :Range :

Voucher No. :Month..... 19....

Head of Service :

Name of work (in the case of bills for work done)

Name of contractor or supplier and reference to agreement	Items of work or supplies (grouped under "Sub-heads and Sub-works" of estimates)	Reference to recorded measurements and date	Quantity	Rate	Unit	Amount chargeable to work	Deduct Advances	Voucher No. & Amounts date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.P.	Rs.P.		Rs.P.	

Total....

Book No.  
Page No.  
Date :

Net amount payable to the contractor or supplier		Payee's acknowledgement (with date)	Dated signature of witness	Dated certificate of disbursement	
In figures	In words			Mode of payment Cash or Cheque (No. and date)	Paid by me
(10)	(11)	(12)	(13)	(14)	(15)

Rs.nP.

Date : ..... (Signature)<sup>4</sup>Officer preparing the bill.

(Rank)

Pay Rs. (.....) in cash and Rs.(.....)by cheque Officer authorizing  
(Signature)payment.

(Rank)

1. In the case of works the accounts of which are kept by sub-heads, the amount relating to all items of work falling under the same "sub-head" should be totaled in red ink.
2. Payment should be attested by some known person when payee's acknowledgement is given by a mark, seal or thumb-impression.

3. The person actually making the payment should initial (and date) in this column against each payment.
4. This signature is necessary only when the officer authorizing payment is not the officer who prepares the bill.

FORM F.A. III

[See Local Ruling 2 under Article 269 in Chapter VI]

RUNNING ACCOUNT BILL

Forest Department, Andhra Pradesh

District :  
Range :  
Voucher No. :  
Month..... 19....  
Head of Service :  
No. of the bill :  
Name of the work :  
Name of the Contractor :  
Number and date of last bill granted for this work. See Contractor's Ledger for..... 19....  
Reference to agreement

RUNNING ACCOUNT BILL

Unit	Quantity executed (or supplied) since last bill	Quantity executed (or supplied) upto date as shown in the measurement book	Items	Rate	Amount		Remarks
					Up-to-date	Since last bill	
				Rs.P.	Rs.P.	Rs.P.	
					Total value of work done or supplies made to date		In words
					Deduct – Value of work or supplies shown on last bill.		
					Net value of work or supplies since last bill.		In words

The measurement were made by..... on..... and are recorded at page..... of Measurement Book No. ....

(Signature)

Dated the..... 19....

Officer preparing the bill

(Rank)

Dated the ..... 19.....	Signature of Contractor	(Signature)
Dated the ..... 19.....	<sup>2</sup> Officer making the Payment	(Rank)

1. In the case of supplies, the name of the officer or subordinate who took over the supplies should be noted in this column, unless the certificate is drawn up by him.

2. The disburser will simply initial the remark applicable to the case when the bill is to be paid in full. If the bill is paid in part only, the amount to be paid must be expressed in the pay order in words and figures.

The second signature is only necessary when the officer who prepares the bill is not the officer who makes the payment. In such case, the two signatures are essential.

RUNNING ACCOUNT BILL

	Memorandum of payments made	Rs.nP.	Rs.nP.
Total value of work done			
Amount of previous payments from last bill No..... of ..... 19.... Forwarded with accounts for 19....			
Payments now made	By Cash By Cheque No. By value of stores supplied		
		Balance due	
Received Rupees <sup>1</sup> as detailed above, on account of this work			
Dated the ..... 19 .....			Stamp
Rupees <sup>2</sup>			Contractors.
	Paid by	Cash Cheque	
		Paid by me	
		Paid in my presence	
			Signature.
			Witness
Remarks by the District Forest Officer –			
			District Forest Officer

<sup>1</sup>In words

<sup>2</sup>In figures

FORM F.A. IV

[See Local Ruling 2 under Article 269 in Chapter VI]

HAND RECEIPT

Forest Department, Andhra Pradesh

District :

Range :

Voucher No. :

Month :..... 19....

Head of Service :

HAND RECEIPT

(1) Pay by cash<sup>1</sup>

(2) Pay by cheque<sup>1</sup>

(3) Paid by me<sup>2</sup>

Received from ..... the sum of Rs. (.....)

Name of work<sup>3</sup> or purpose for which payment is made.....

Dated ..... 19....

Witness : Signature of payee.

- 1. The officer authorizing payment should initial and date pay order (1) or (2) as may be applicable to the case.
- 2. The person actually making the payment should initial and date payment certificate (3).
- 3. 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.
- 4. Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

FORM F.A. V

[See Local Ruling 8 and 9 under Article 269 in Chapter VI]

ACCOUNTS OF MATERIALS-AT-SITE

District :

Range :

Name of work :

Month ..... 19 ....

ACCOUNTS OF RECEIPTS, ISSUES AND BALANCES OF MATERIALS-AT-SITE FOR S.O. No.

Dated..... 19....



Nature of receipt or disposal	Description of Materials			Reference to measurement book or other record
	Receipts	Issues	Balances	
(1)	(2)	(3)	(4)	(5)

FORM F.A. VI-A

[See Local Ruling 1 under Articles 282-297 in Chapter VII]

SCHEDULE OF FOREST REMITTANCES TO TREASURIES DURING

Division :

Date when remitted	Number of item of chalan	Name of treasury	By whom remitted	Amount	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Dated :.....

Divisional Officer,  
Division.

*Note:-* The entries in this schedule should show each item of remittance separately and a reference to these items should be made invariably against the corresponding entries in the last column of the consolidated treasury receipt from the treasury concerned.

FORM F.A. VII

[See Local Ruling 1 under Articles 282-297 in Chapter VII]

CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS OF THE FOREST DIVISION

For the month of..... 19.....

[Receipts]

Heads of Account	Figures under detailed heads and total of minor head	Total of major head	Figures passed by the Accountant-General
	(2) Rs.P.	(3) Rs.P.	(4) Rs.P.
(1)			

(1)	(2)	(3)	(4)
	Rs.P.	Rs.P.	Rs.P.
(a) Timber and other produce removed from the Forests by Government Agency -	-		
Sandalwood	-		
Other produce	-		
Timber	-		
Firewood and charcoal	-		
Bamboos	-		
Other minor produce	-		
Total Other produce	-		
Total (a)	-		
(b) Timber and other produce removed from the Forests by Consumers and purchasers -			
Timber	-		
Firewood and charcoal	-		
Bamboos	-		
Grazing and fodder grass	-		
Other minor produce	-		
Total (b)	-		
(c) Drift and walf wood and confiscated Forest produce-	-		
Total (c)	-		
(e) Miscellaneous-			
Fines and forfeitures	-		
Rents and buildings	-		
Contribution towards the leave salary of officer lent to foreign service	-		
Other sources	-		
Total (e)	-		
(f) Sub-divisions from G.O.I for Devt.Schemes-			
Total (f)	-		
(g) Deduct-Refunds-			
Refunds by Forest officers	-		
Grand Total, Forest Receipts	-		
Unfunded Debt-			
State Provident Funds (Account No. 5)-			
General Provident Fund-			
Rupee Branch	-		
Sterling Branch	-		

(1)	(2)	(3)	(4)
	Rs.P.	Rs.P.	Rs.P.
Contributory Provident Fund, Andhra Pradesh-			
Rupee Branch	-		
Sterling Branch	-		
Andhra Pradesh Life Insurance Fund-			
Total	-		
Civil Deposits-			
Revenue deposits	-		
Other deposits	-		
Deposits for work done for public bodies or individuals	-		
Advance Repayable-			
Civil Advances – Objection Book Advances-			
Gazetted Officers	-		
Forest Officers	-		
Special Advances-			
Advances to Chenchu shops	-		
Advances to Chenchu Schools	-		
Forest Advances-			
Suspense Accounts-			
Receipts in cash	-		
Payments adjusted	-		
*Departmental Adjusting Accounts	-		
No.2 Land Revenue			
No. 9 Interest			
No.12 Jails etc.,			
Loans and Advances by the State Governments-			
Loans to Municipalities, Port Funds, etc.,-			
Miscellaneous Loans and Advances-			
Advances to Chenchus	-		
Advances to Kurumbars	-		
Loans to Government Servants-			
House Building Advances			
Festival Advances			
Advances for the purchase of motor cars-			
Gazetted officers	-		

*\*[Full particulars as to the number and name of the department with details of receipts or charges as the case may be, should be furnished under “Departmental Adjusting Accounts].*

(1)	(2)	(3)	(4)
	Rs.P.	Rs.P.	Rs.P.
Advances for the purchase of other conveyances-			
Gazetted Officers	-		
Other Officers	-		
Passage advances	-		
Other advances	-		
Total	-		
Cash Remittances, etc., -			
Forest Remittances -			
II. Cheques (a)	-		
III. Other Remittances (b)	-		
Transfer Divisional (b)	-		
Public Works Remittances -			
III. Other Remittances -			
Receipts on account of Public Works Department	-		
Civil charges adjusted – Forest items	-		
Miscellaneous Remittances -			
Remittances of earnest money and Criminal Courts deposits-			
Adjusting Account between Central and State Governments (c)-			
Deductions on account of Income-tax-Coorg			
Suspense-			
Receipts on account of Coorg	-		
Exchange account between Andhra Pradesh and West Bengal -			
Items adjustable by West Bengal	-		
General Family Pension Fund	-		
Exchange account between Civil and Civil -			
Account between Central Revenues and Andhra Pradesh	-		
III. Items adjustable by Central Revenues-			
Superior Services Family Pension Fund	-		
Exchange account between Civil and Postal Telegraphs -			
Postal Life Insurance	-		
Other items (e)	-		
Total – Adjusting Account between Central and State Governments -	-		
Total (Non-Raileays)	-		
Adjusting account with Railways -			
Southern, Eastern, etc.,			

(1)	(2)	(3)	(4)
	Rs.P.	Rs.P.	Rs.P.
Inter-State Suspense Account (d) -			
Bombay	-		
West Bengal	-		
Punjab	-		
Uttar Pradesh, etc.,	-		
Total	-		
Opening balance	-		
Grand Total, Forest Accounts	-		

**Note:-** (a) Treasury-war details should be furnished.

(b) Full details of transactions should be furnished.

(c) The original transactions relating to the Central Government or Coorg that arise in the division should be accounted for under the head “Adjusting Account between Central and State Governments” against the appropriate detailed heads provided thereunder.

(d) The original transactions relating to another State other than Coorg, arising in the division, should alone be accounted for under the head “Inter-State Suspense Account”. The names of the State concerned should also be indicated.

(e) Full details should be furnished.

[Disbursements]

No. of vouchers	Head of Account	Figures under detailed account heads	Total of minor head	Total of major head	Figures passed by the Accountant-General
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.
<b>10. Forest -</b>					
b. Conservancy and Works -					
I. Ordinary Areas					
b. I.A. Forest produce removed by Government Agency -					
Voted -					
Timber					
Firewood and charcoal					
Bamboos					
Sandalwood					
Grass and other minor produce					
	Total, b.I.A. -				

(1)	(2)	(3)	(4)	(5)	(6)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.
b.	I.B. Timber and other produce removed from the Forest by Consumers and Purchasers.				
b.	I.C.1. Feed and upkeep of cattle				
b.	I.C.2. Renewals or replacements of stores tools and plant -				
	Voted – Renewals and replacement of tools and plant				
b.	I.D.1. Roads and Bridges				
b.	I.D.2. Buildings and others				
	Works -				
	Voted -				
	Buildings				
	Rates and Taxes	-			
	Other works				
	Total, b.I.E.3	-			
b.	I.E.1. Regeneration				
b.	I.E.2. Fire protection				
b.	I.E.3. Other works -				
	Voted -				
	Maintenance of boundaries				
	Working Plans				
	Payment to the Survey of India				
	Department for Forest map works.				
	Other items				
	Total, b.I.E. 3	-			
b.	I.F. Other Charges -				
	Voted -				
	Transfer of licence fees to Nilgiris.				
	Games Association				
	Honoraria				
	Rates and taxes				
	Miscellaneous				
	Total, b.I.F.	-			
b.	I.G. Suspense – Works Advances				
	Total, 10.b. Conservancy and Works -				
	I. Ordinary Areas – Voted				
	II. Scheduled Areas				
b.	II.A. Forest produce removed by				
	Government Agency -				
	Voted -				
	Timber				

(1)	(2)	(3)	(4)	(5)	(6)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.
	Firewood and charcoal				
	Grass and other minor produce				
	Total, b.II.,A. -				
b.	II.B. Timber and other produce removed from the Forest by Consumers and Purchasers				
b.	II-C.1. Feed and upkeep of cattle				
b.	II.C.2. Renewals or replacements of stores, tools and plant				
	Voted -				
	Renewals and replacements of tools and plant				
b.	II.D.1. Roads and bridges				
	II.D.2. Buildings and other works				
	Voted -				
	Buildings				
	Other works				
	Total, b.II.D.2-				
b.	II.E.1. Regeneration				
b.	II.E.2. Fire protection				
b.	II.E.3. Other works -				
	Voted -				
	Maintenance of boundaries				
	Other items				
	Total, b.II.E. 3-				
b.	II.F. Other Charges -				
	Voted -				
	Miscellaneous				
	Total, b.II.F.-				
b.	II.G. Suspense Works -				
	Advances				
	Total 10.b.II – Scheduled Areas				
	Voted -				
	Grand total. 19.b. Conservancy and Works –				
	Voted				
c.	Establishments -	-			
	I. Ordinary Areas				
c.	I.A. Pay of Officers -				
	Charges				
	Voted -				
c.	I.B. Pay of establishments -				
	Permanent				
	Temporary				

(1)	(2)	(3)	(4)	(5)	(6)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.
c.	I.C. Allowances and Honararia				
	Charged -				
	Travelling allowances				
	Other compensatory				
	Cost of passages				
	Voted -				
	Travelling allowances				
	Fixed Travelling allowances				
	Other compensatory				
c.	I.D. Contingencies				
	Voted -				
	Service postage and telegram charges				
	Pay of menials				
	Tour charges				
	Office expenses				
	Rates and taxes				
	Apparatus and materials				
	Other charges				
	Total 10.c.I, Ordinary Areas				
	II. Scheduled Areas				
c.	II.A. Pay of Officers -				
	Charged				
	Voted				
c.	II.B. – Pay of establishments -				
	Permanent				
	Temporary				
c.	II.C. Allowances and Honoraria -				
	Charged –				
	Travelling allowances				
	Voted -				
	Travelling allowances				
	Fixed Travelling allowances				
	Other compensatory				
c.	II.D. Contingencies -				
	Voted -				
	Service postage and telegram charges				
	Pay of menials				
	Tour charges				



(1)	(2)	(3)	(4)	(5)	(6)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.
	Office expenses				
	Apparatus and materials				
	Other charges				
	Total 10.c.II.Schedule Areas				
	Grand Total, 10.c.Establishments				
	Unfunded Debt -				
	State Provident Funds				
	(Accounts No.5)				
	General	!Rupees Branch			
	Provident Fund	!			
	Contributory Provident	!Sterling Branch			
	Fund, Andhra Pradesh	!Rupees Branch			
		!Sterling Branch			
	Andhra Pradesh Life Insurance Fund				
	Total -				
	Civil Deposits -				
	Revenue deposits				
	Other deposits				
	Deposits for work done for public bodies or individuals.				
	Advances Repayable -				
	Civil Advances -				
	Objection Book Advances -				
	Gazetted officers				
	Forest Officers				
	Special Advances -				
	Advances to Chenchu shops				
	Advances to Chenchu schools				
	Forest Advances -				
	Suspense Accounts -				
	Suspense Account				
	Payment in cash				
	Receipts adjusted				
	Departmental Adjusting Accounts (f) -				
	No.12 Jails -				
	Etc.,				
	Loans and Advances by the State Governments				
	-				
	Loans to Municipalities, Port Funds, et.-				
	Miscellaneous Loans and Advances -				
	Advances to Chenchus				
	Advances to Kurumbars				

(1)	(2)	(3)	(4)	(5)	(6)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.
	Loans to Government servants -				
	House Building Advances				
	Festival Advances				
	Advances for the purchase of Motor cars-				
	Gazetted Officers				
	Advances for the purchase of other conveyance-				
	Gazetted Officers				
	Other Officers				
	Passage advances				
	Other advances				
	Total-				
	Cash Remittances, etc., -				
	Forest Remittances -				
	I. Remittances into Treasuries (a)				
	III. Other Remittances (b)				
	Transfer Divisional (b)				
	Public Works Remittances -				
	III. Other Remittances -				
	Payments on account of PWD				
	Civil receipts adjusted -				
	Forest items				
	Miscellaneous Remittances -				
	Remittances of earnest money and Criminal Courts deposits				
	Total-				
	Adjusting Account between Central and State Governments (C) -				
	Accounts with Governments of other countries -				
	Coorg Suspense-				
	Payments on account of Coorg				
	Accounts between Civil and Civil				
	Accounts between Central Revenues and Andhra Pradesh				
	Advance Recoverable				
	Miscellaneous				
	Exchange Account between Civil and Defence Forces including Navy				
	Account between Andhra Pradesh and Controller, Military Accounts, Poona				
	Other items (c)				
	Total – Adjusting Account between Central and State Govts.				
	Adjusting Account with Railways				
	Southern Railways, etc.				
	Total-				

(1)	(2)	(3)	(4)	(5)	(6)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.
Inter-State Suspense Account (d)					
	Bombay	-			
	West Bengal	-			
	Punjab	-			
	Uttar Pradesh, etc.,	-			
	Total	-			
	Closing balance	-			
	Grand Total-Payments	-			

**Note:-** (a) Treasury-war details should be furnished.

(b) Full details of transactions should be furnished.

(f) Full particulars as to the number and name of the department, with details of receipts or charges as the case may be, should be furnished under “Departmental Adjusting Accounts”.

(c) The original transactions relating to the Central Government or Coorg that arise in the division should be accounted for under the head “Adjusting Account between Central and State Governments” against the appropriate detailed heads provided thereunder.

(d) The original transactions relating to another State other than Coorg, arising in the division, should alone be accounted for under the head “Inter-State Suspense Account”. The names of the State concerned should also be indicated.

(e) Full details should be furnished.

Signature of District Forest Officer.

APPENDIX I TO THE CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS

Account particulars of the amounts debited and credited to “Advances recoverable” and “10. Forest – Conservancy and Works – Suspense – Works Advances,” in the Forest Accounts for the month of ..... 19.....

Month	Authority	Particular of advances	Amount advanced during the current month	Balance as in previous month's account particulars	Amount adjusted during the current month				Balance	Remarks
					Total	By recovery in cash	By adjustment			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)
			Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.		Rs.P.	

Total.....

**Note:-** (1) In cases of adjustment of transfer to some other head, the head to which the amount was transferred should be given.

**Note:-** (2) Outstandings over six months old must be entered in red ink.

APPENDIX II TO THE CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS

Account particulars of cash recoveries on account of overpayments, retrenchments, etc., during the month of ..... 19.....

Particulars as to the month and the heads to which the original payments were debited							
From whom received	On what account	Month	Head of account	In what amount included	Amount recovered	Balance still to be recovered (if any)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.P.	Rs.P.	Rs.P.	
Total.....							

**Note:-** It should be distinctly stated whether the amounts were recovered in cash or deducted from bills. If the latter, the number of bills should be given.

APPENDIX III TO THE CLASSIFIED ABSTRACT OF THE CASH ACCOUNTS

Account particulars of items credited to the detailed head “Other sources” under the head “X. Forest – Miscellaneous” in the Forest Account for the month of ..... 19...

Nature of items	Amount	Remarks	Nature of items	Amount	Remarks
(1)	(2)	(3)	(1)	(2)	(3)
		Rs.P.	Brought forward	Rs.P.	
Total.....					

FORM F.A. VIII

[See Local Ruling 1 under Articles 282-297 in Chapter VII]

REGISTER SHOWING RECOVERIES OF RENT IN THE DISTRICT  
OF..... FOR 19..... – 19.....  
FOREST DEPARTMENT, ANDHRA PRADESH

Serial number	Description of quarters (post to which attached and place)	Capital cost to date	Standard rent (in red ink)		Particulars of occupant		
			Authority	Rate	Name, etc.,	Pay and allowances	Arrears from last year, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.P.		Rs.P.	Rs.P.

For April 19...			For May 19....			And so on for the other months of the year	Remarks
Assessments	Realizations	Balances	Assessments	Realizations	Balances		
(9)	(10)	(11)	(12)	(13)	(14)		
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.		
Total.....							

Dated initials of the District Officer.

FORM F.A. IX

[See Local Ruling 3 under Articles 282-297 in Chapter VII]

SCHEDULE DOCKET OF WORKS VOUCHERS FOR THE MONTH  
OF..... FOR 19..... - 19 .....  
FOREST DEPARTMENT, ANDHRA PRADESH

Particulars of work	Sanction			Expenditure up-to- date including this bill	Balance available
	Particulars	Amount	Number of vouchers		
	(2)	(3)	(4)		
(1)		Rs.P.		Rs.P.	Rs.P.
				Rs.P.	

CONTENTS received. I Certify that the expenditure charged in this schedule could not, with due regard to the interest of the public service, be avoided. I have satisfied myself that the charges entered in this schedule have been really paid. Vouchers for all items of expenditure above Rs.25/- in amount are attached to the schedule. I have, as far as possible, obtained vouchers in proper form and order for all other items, and the vouchers have been so cancelled that they cannot be used again to support claims against the Government.

I also certify that, in the case of purchases of articles or materials receipt of which is not initially entered in the measurement book and the expenditure on the purchase of which is included in this schedule, the materials and stores have been brought on the respective inventories and are being duly accounted for and verified in the manner laid down in Articles 133-145, Andhra Pradesh Financial Code, that the articles or materials have been purchased on the tender system prescribed in Article 125 of the same Code and have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted

and the market rates, and that suitable notes of payment have been recorded against the original indents and invoices concerned prevent double payments.

DISTRICT :

19..... District Forest Officer.

FORM F.A. X

[See Local Ruling 1 under Articles 282-297 in Chapter VII]

POSTING OR “AVERSA” REGISTER FOR THE MONTH OF

19....

FOREST DEPARTMENT, ANDHRA PRADESH

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.

FORM F.A. XI

[See Local Ruling under Article 268 in Chapter VI]

MUSTER ROLL

Notes

Division :  
Range :  
Service Head :

- 1. The nominal muster roll is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.
- 2. All persons engaged departmentally for the execution of works except those regularly sanctioned employees whose salaries are charged to the head “Establishment” and those who are members of the work-charged establishment, are considered as day labourers and their wages should be drawn on muster rolls and charged to the estimates of the works on which they are employed.

3.

One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.

MUSTER  
ROLL  
Cash Book  
Voucher No.  
Dated the
4.

Labourers may be paid more than once a month; but separate rolls must be prepared for each period of payment.

Name of work
5.

The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way as :-

(i)

to facilitate the correct calculation of the net wages of each person for the period of payment.

(ii)

to render it difficult to tamper with or to make unauthorized additions to, or alteration in, entries once made, and

(iii)

to admit of the correct classification of the cost of labour by works (and sub-heads of works where necessary) being made easily.

Period -
6.

Payments on muster rolls should be made as expeditiously as possible. Each payment should be made or witnessed by the officer of the highest standing available, who should certify to the payments individually or by groups, at the same time specifying, both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid the details thereof should be recorded in Part II, the Register of Arrears before the memorandum at the foot of the muster roll is completed by the officer who made the payment.
7.

Unpaid items should be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified to in Part II in the same way as payment of current items.
8.

Wages remaining unpaid for three months should be reported to the District Forest Officer.
9.

Paid muster rolls should be recorded by the Divisional Forest Officer.

PART – I  
NOMINAL ROLL

Description of work done and quantity	Number	Names (grouped according to classes)	Father's name	Date 1 to 31	Total	Rate	Amount	Dated initials and remarks of paying officer made at the time of payment.
						Rs.P.	Rs.P.	
Daily total								
Initials of person making the daily attending Initials of Inspecting Officer						Total		

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

Date the..... Siganture :

Rank :

Rs. nP.

Grand total of this muster roll

Deduct –

Payment not made, as per details transferred to register of arrears, Part II

Balance paid

Add-

Arrears of previous muster roll now paid off as per details of register of arrears, Part II

Total amount paid (in words) Rupees

Date the..... Signature :

Rank :

PART – II

REGISTER OF ARREARS OF WAGES DUE TO WORK-PEOPLE

(The adoption of this method of recording arrears is left optional with District Forest Officers).

Month and period to which arrears relate	Serial number as per nominal muster roll	Names	Father's name	Amount due	Amount paid	Dated initials and remarks of paying officer	Serial number as per nominal muster roll	Names	Father's name	Amount due
				Rs.P.	Rs.P.	Brought forward				Rs.P.
Arrears of previous muster rolls brought forward						Arrears as per this muster roll				
						Total				
						Grand total				
						Deduct-Amount paid out of arrears of previous				
Total.....										
Carried over....						Balance Arrears carried to next nominal muster roll				

*Note:- Where wages are not claimed within three months, a report to this effect be made to the District Forest Officer.*