भारतीय लेखा परीक्षा एवं लेखा विभाग
कार्यालय महालेखाकार
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SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

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क्र./नि.ले.I/का.आ./2025-26/D-628

दिनांक : 27.01.2026

कार्यालय आदेश

विषय : मासिक लेखों को निर्धारित प्रारूप में प्रेषित किये जाने विषयक |

भारत के नियंत्रक एवं महालेखापरीक्षक द्वारा जारी किये गए MSO(A&E)-1 के पैरा 8.18 (ii) के अनुसार, मासिक लेखा के साथ संलग्न सभी प्रपत्र निर्धारित प्रारूप में तैयार किये जाने चाहिए । संभागों के लेखों के संधारण हेतु प्रपत्रों के प्रारूप केन्द्रीय लोक निर्माण संहिता के Book of Forms में निर्धारित किए गए हैं । संभागों से प्राप्त मासिक लेखों में यह पाया गया है कि मासिक लेखों के साथ संलग्न विभिन्न प्रपत्र, Book of Forms में निहित निर्धारित प्रारूप के अनुरूप प्रेषित नहीं किये जा रहे हैं | मासिक लेखों के प्रपत्रों में सामान्यतः निम्नलिखित विसंगतियां परिलक्षित हो रही हैं :

1. **Form 80**

Monthly Account

प्रपत्र के अनुसार व्यय को सिर्फ एक ही column में दर्शाया जाना चाहिए | प्रारूप के अनुसार ही Cash Balance Report की जानकारी संलग्न की जानी चाहिए|

2. **Form 46(A)**

Schedule of (I) Revenue Realised (II) Refunds of Revenue (III) Receipts & Recoveries on Capital Account

प्रपत्र के प्रारूप के अनुसार प्रत्येक अलग मुख्य शीर्ष हेतु अलग-अलग प्रपत्र 46(A) तैयार किया जाना चाहिए | संभागों के प्रपत्र में प्रारूप अनुसार प्रत्येक row में निम्नानुसार सभी प्रविष्टियाँ दर्ज होनी चाहिए :

1. Amount brought forward from last month
2. Amount pertaining to this month
3. Total to end of the month
4. Deduct refunds
5. Net up-to-date carried over to the following month

3. **Form 79**

Schedule Of Deposits

प्रारूप के अनुसार प्रपत्र को दो भागों में बनाया जाना चाहिए| वर्तमान में संभागों द्वारा प्रपत्र 79 केवल केवल एक (Part I)- Abstract Account of receipts, adjustments and balance of deposits तैयार किया जाता है जबकि प्रारूप अनुसार (Part II)- Detailed Extract From Deposit Register जिसमे निम्नलिखित column की जानकारी प्रदाय की जानी चाहिए:

a. Item No. as per Register
b. Month from which transaction dates
c. Reference to month in which item was last affected

d. Particulars of items (to be grouped by classes of deposits) with name of work in the case of contractor
e. Opening Balance
f. Credits during the month
g. Total
h. Debits during the month
i. Closing Balance
j. 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.

4. **Form 64**

Schedule of Works Expenditure

प्रपत्र के प्रारूप के अनुसार अलग मुख्य शीर्ष हेतु अलग-अलग प्रपत्र 64 तैयार किया जाना चाहिए जबकि वर्तमान में संभागों के प्रपत्र में सभी मुख्यशीर्ष हेतु एक ही प्रपत्र 64 बनाया जाता है | प्रपत्र के प्रारूप के अनुसार निम्नलिखित column की जानकारी प्रदाय की जानी चाहिए;

a. Serial No.
b. Minor and detailed heads of classification
c. Schedule docket No.
d. Name of work (i.e. full name as given in the estimate).
e. Total charges of the month
f. Total Progressive expenditure (Month in which expenditure last appeared)
g. Total charges of the Year
h. Allotment
i. Sanctioned Estimates
j. charges during the year ,charges upto date etc.

5. **Form 65**

Schedule of Deposit Works

वर्तमान में संभागों द्वारा प्रेषित प्रपत्र 65 में निम्नलिखित कॉलम की जानकारी प्रदर्शित नहीं की जा रही है:

a. Detailed Classification of estimate
b. Name of the Work and Work ID
c. Name of the Depositor
d. Schedule Docket No.

इसे प्रारूप अनुसार सभी कॉलम की जानकारी के साथ प्रपत्र तैयार किया जाना चाहिए|

6. **Form 77**

Schedule of Debit/Credit to remmittance

संभागों द्वारा प्रेषित प्रपत्र 77 में जारी किये गए चेक की जानकारी प्रेषित की जाती है| इसके अतिरिक्त निम्नलिखित जानकारी भी प्रेषित की जानी चाहिए:

Voucher No, Contractor Name, GST NO., GST TDS, IT TDS, PAN No., Labour Welfare Fund Cess, Royalty deposit.

मासिक लेखों के साथ संलग्न होने वाले सभी प्रपत्र निर्धारित प्रारूप में सभी प्रविष्टियों के साथ इस कार्यालय को प्रेषित किए जाए ताकि विसंगतियों से बचा जा सके | अतः सुलभ संदर्भ एवं एकरूपता सुनिश्चित किये जाने हेतु मासिक लेखों से संबंधित आवश्यक प्रपत्रों के निर्धारित प्रारूप इस आदेश के साथ संलग्न किये जा रहे हैं | इस सम्बन्ध में यह निर्देशित किया जाता है कि माह 01/2026 के मासिक

लेखे प्रेषित करने के पूर्व यह सुनिश्चित करें कि सभी आवश्यक प्रपत्र केवल निर्धारित प्रारूप के अनुसार ही पूर्णतः भरकर संलग्न किये जावे ।

(प्राधिकारः उप महालेखाकार (निर्माण लेखा) म.प्र. के आदेश दिनांक 27/01/2026)

27/01/2026

वरिष्ठ लेखा अधिकारी (निर्माण लेखा-1)

प्रति,

संभागीय लेखापाल संवर्ग के समस्त

वरि.संभागीय लेखा अधिकारी/संभागीय लेखा अधिकारी-1,2/संभागीय लेखापाल

FORM 46 A

SCHEDULE OF (I) REVENUE REALISED (II) REFUNDS OF REVENUE (III) RECEIPTS & RECOVERIES ON CAPITAL ACCOUNT

(Referred to in paragraph 22.4.15)

Division …………………………………….. Name of System ………………………………..

Major Head ………………………………….

	Minor Heads (and detailed Heads)				Recoveries of Expenditure				
					Establis-hment	Tools & Plant	Other	Miscell-aneous	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Amount brought forward from last month									
2. Amount pertaining to this month									
3. Total to end of the month									
4. Deduct refunds									
5. Net up-to-date carried over to the following month									

Divisional Accountant

FORM 51

SCHEDULE OF MONTHLY RECONCILIATION WITH
……..…………..BRANCH OF ……………………….BANK
FOR THE MONTH ……………………..

(Referred to in paragraphs 22.3.1)

Part – I Cash Remitted and acknowledged

	Bank Rs.
1. Opening balance brought over as per line 5 of last month's memo	
2. Cash etc. remitted during the month	
3. TOTAL	
4. Amounts acknowledged by Bank as per monthly statement (Receipt Scrolls)	
5. Difference (line 3 minus 4) as explained below. Closing Balance	

Analysis of the closing balance as per line 5

DETAILS OF CLOSING BALANCE (PART – I)

	Date on which remitted in to the Bank	No. and date of the challan	Amount	Reasons for the outstanding balance
	1	2	3	4
			Rs.	

FORM 51 – *Contd*

PART – II – CHEQUES ISSUED AND PAID

	Bank Rs.
1. Opening balance brought over as per line 5 of previous month's memo	
2. Cheques issued during the month	
3. TOTAL	
4. Cheques cashed as per bank's Payment Scroll.	
5. Difference (line 3 minus 4) as detailed below Closing Balance	

Details of Closing Balance (Part – II)

PARTICULARS OF CHEQUES		Amount	PARTICULARS OF CHEQUES		Amount	PARTICULARS OF CHEQUES		Amount
No.	Date		No.	Date		No.	Date	
		Rs.			Rs.			Rs.
Uncashed	Cheque							
			Total Uncashed Cheque					
			Deduct— Total of cashed cheques as per last column					
			Net difference		TOTAL			

Divisional Accountant

Note : The amount of Banking cash Tax Transaction (BCTT) shown in the payment scroll will be accounted for by the Pay & Accounts Officer of the Division to the Head of Account to which the salary and Allowances are debited. Devisional oficer will show it as difference due to BCTT by making a Note in Part II of this Form.

FORM 61
(P.W.A. 24)

SCHEDULE DOCKET

(Referred to in paragraphs 22.4.2)

Name of work* or Schedule____

Classification of Charge ______________________Month____________20

No. of cash voucher	Amount	Remarks	No. of cash voucher	Amount	Remarks	Particulars	Amount	Remarks
	Rs.			Rs.			Rs.	
						Brought forward		
						Cash Charges for which voucher are not required in P.A.O		
						Stock		
						@Transfer Entry Debits—		
						T.E. No.		
						T.E. No.		
						T.E. No.		
						TOTAL		
						Deduct Refund—		
						Cash receipts—		
						@Transfer Entry		
						Credits		
						T.E. No.		
						T.E. No.		
						Total Refunds		
						Net charges of the Month		
			Total Carried forward					

Divisional Accountant** **Divisional Officer**

* Full name of work as given in the estimate should be entered here in the case of each work included in the Schedule of Works Expenditure Form 64 or in the Schedule of Deposit work, Takavi Works or Debits to Stock, Form 65, 66 and 72. In all other cases, the name of the Schedule should be given.

Only such particulars need be entered as are necessary to avoid errors in the Posting of charges in Schedule Dockets.

@ In the case of Transfer Entry debits the supporting vouchers, if exceeding Rs. 1000 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 are shown should be given in the same column.

**** The form will not be accepted by the Pay and Accounts Officer in the absence of initials of Divisional.**

Divisional Accountant

FORM 62
(P.W.A. 25)

SCHEDULE DOCKET FOR PERCENTAGE RECOVERIES

(Referred to in paragraph 22.4.3)

Month ____________________20___

Sl. No.	Name of work (*i.e.* full name as given in the estimate)	Works Expenditure	PERCENTAGE RECOVERIES				TOTAL	REMARKS
			Establish-ment	Tools & Plant	Accounts and Audit	Pensionary Charges		
			Rs.	Rs.	Rs.	Rs.		
		TOTAL						

Divisional Accountant

Divisional Officer

FORM 64

SCHEDULE OF WORKS EXPENDITURE

(Referred to in paragraphs 22.4.2, 22.4.6 and 22.4.15)

Division …………………….. Month …………………20…………..

Major Head, Remittance or other Accounts………………….

Serial No.	Minor and detailed heads of classification	Schedule docket No.	Name of work (i.e. full name as given in the estimate) *N.B.*— Administrative approval and Financial sanction may be noted in red ink, when a work is entered for the first time.	Total charges of the month	Total Progressive expenditure (Month in which expenditure last appeared)	Total charges of the Year	Allotment	Sanctioned Estimate	REMARKS Regarding action taken to regularize the excess and the approximate amount of liability in the case of works for which technical estimates are not yet sanctioned if this work is completed indicate the date of completion.
							Excess	Excess	
				Rs.	Rs.	Rs.	Rs.	Rs.	

1. Normally, only those works should be included on which expenditure has been incurred during the month. In the schedule accompanying the monthly Accounts for September and March (Supplementary), however, all the works (including those relating to works where there are no fresh transactions during the months) should be included.
2. In respect of minor works and repairs maintenance works for which there is a lump sum allotment, column 8 may be filled in only in the comprehensive schedule accompanying the monthly Accounts for Sepember. and March (Supplementary).
3. In columns 8 and 9 the reference to the communication intimating the amount of allotment sanctioned estimates should also be quoted in the first month in which the expenditure appears or a revised sanction is issued.
4. The works relating to a particular project should be included at one place with the name of the project, as the heading.
5. The schedule for the months of June, September, December and March should include all works relating to National Highways and Central Road Fund executed by the Division, irrespective of whether any expenditure has been incurred during the particular month or not.

DIVISIONAL ACCOUNTANT **DIVISIONAL OFFICER**

FORM 65
(P.W.A. 33)

SCHEDULE OF DEPOSIT WORKS

(Referred to in paragraphs 16.2.2 to 16.2.4; 22.4.4 to 22.4.7)

Division___________

Part-I—Account of Deposit works affected during the month of ___________20___

Sl. No.	Detailed classification of estimate	Name of the work with name of depositor*	Deposits			Schedule Docket No.	Expenditure		Expenditure, if any charged to Miscellaneous P.W. Advances		Remarks If the work is completed say so
			To end of previous month	During month	Total up-to-date		Total charges of the month	Total up-to-date	Up-to-date	During the month	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Net chargeable during the month to P.W. Deposits.
Total for accounts affected by the month's transactions.			* A			B				¶ C	* D (=B-C)
Add Total for accounts not affected by the month's transactions as per part II						K		F			
Grand Total									G	H (=F-G)	± L (=K-H)
			§ E		*Deduct* Up-to-date total of accounts closing during the month as per items						
			J		Net up-to-date" totals of accounts remaining open at the close of the month.						

* The amount as per entries A and D should be entered in columns 6 and 8 i.e. "Credits during month" and "Debits during month" of the Schedule of Deposits, Form 79.

¶ The amount as per entry C should by a transfer entry, be charged in lumpsum to Miscellaneous P.W. Advances.

§The amount as per entry E should agree with entry J of last month's schedule.

The amount as per entry L should agree with the closing balance of Deposits for work to be done as per column 9 of the Schedule of Deposits Form 79.

Part II – Account of Deposit Works not affected during the month of ______________20__

Serial No.	Name of work, with name of depositor	Total deposits up-to-date	Total expenditure up-to-date	Expenditure debited to Miscella-neous P.W. Advances up-to-date	Month in which work was completed	Step taken to adjust (i) unexpended balances of completed works and (2) expenditure debited to Miscellaneous Works Advances.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
	Total transferred to Part -I					

____

Divisional Accountant

FORM 69

ABSTRACT ACCOUNT OF CREIDTS, DEBITS AND BALANCES OF THE MATERIAL PURCHASE SETTLEMENT SUSPENSE ACCOUNT

(Referred to in paragraphs 22.4.15 and 13.2.7 of the CPWA Code)

Month ………………………..
Division ……………………..

Details of Credits	Opening Balance	Credit during the month	Total (Col 2 + 3)	Details of Minus credit during the month	Closing Balance (Col. 4 – 5)	* Remarks
1	2	3	4	5	6	7
8658 – Suspense Account Civil 129 – MPSSA 1. Payment of purchase through DGS&D (a) Purchase pending payment /adjustment (b) Payment for purchase through DGS&D 2. Payment of Direct purchase of store by division Purchase pending payment /adjustment (i) Central Store Division (ii) Other Division (iii) Local Purchase						

Divisional Accountant

* Here the cheque no and amount through which settlement are effected should be indicated

FORM 70

SCHEDULE OF MISCELLANEOUS WORKS ADVANCES

(Referred to in paragraphs 22.4.15 and 22.4.16)

Part I – EXTRACT FROM THE SUSPENSE REGISTER FORM CPWA 67

Division____________

Month ______________20_____

em No. as per egister	Month from which the transaction dates	Authority	Reference to month in which the item was last affected	Particulars of items to be grouped by classes of Misc. Works Advances referred to in paragraph 19.4.1	Opening Balance	Debits during the month	Total (Columns 6+7)	Credits during the month	Closing Balance (Columns 8—9)	* How adjusted	Remarks with explanation as to steps taken to effect adjustment of outstanding items (In respect of credits during the month here enter reference to schedule docket in which the corresponding debit appears or if it was a Cash Receipt say, so)
1	2	3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.		

I -- Sales on Credit

II -- Expenditure incurred on deposit work in excess of deposit received.

III – Losses, retrenchments, errors, etc.

IV. -- Other items

* Column A recovered in Cash 'B' adjusted by Book Transfer. The letter 'A' and 'B' should be entered in this column.

PART II – (ABSTRACT ACCOUNT OF DEBITS, CREDITS AND BALANCES)

Class of Misc. Works Advances	Opening Balance	Debits during the month	(Columns 2+3)	Credits during the month	Closing Balance (Columns 4—5)
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Sales on Credit					
II. Expenditure incurred on deposit works in excess of deposit received					
III. Losses, retrenchments, errors, etc.					
IV. Other items					
TOTAL					

Divisional Accountant

Part II should give the figures covering both affected and un-affected items.

FORM 72
(P.W.A. 28)

SCHEDULE OF DEBITS TO STOCK

(Referred to in paragraphs 22.4.2 and 22.4.8)

Item No.	Schedule docket	*Name of Manufacture or other item of expenditure (as given in the estimate) *N.B.* – Sanction to be noted in red ink when a work or item is entered for the first time	Total transactions of the month	Total up to date	If the work is completed, say so, (Amount of estimate to be filled in office copy only)
1	2	3	4	5	6
		Manufacture Manufacture of . . . . Operation . . . . Outturn	Rs.	Rs.	
		Total Manufacture Operation			
		Total Manufacture Outturn			
		Land, Kilns, etc			
		Total Land, Kilns etc.			
		HANDLING AND OTHER INCIDENTAL CHARGES			
		TOTAL HANDLING AND OTHER INCIDENTAL CHARGES			
		Other Sub-Heads			
		TOTAL OTHER SUB-HEADS …………..			
		GRAND TOTAL			

Divisional Accountant

* Only those works or item should be entered on which there has been any transaction during the month and the "operation" and "outturn" transactions of each manufacture should be shown in two separate lines. In March, all items under the groups "Manufacture" and "Land Kilns, etc.," the accounts of which are still open, should invariably be shown.

FORM 73
(P.W.A. 29)

STOCK ACCOUNT *
(Referred to in paragraph 22.4.9)

Month __________________20

PART I – CLASSIFIED ACCOUNT OF RECEIPTS, ISSUES AND BALANCES

Item No.	Sub-Heads	Balance	Receipts	Total	Issues	Balance	Sanctioned Reserve	Remarks
		Rs.	Rs.	Rs.	Rs.	Rs.		
1.	@ Manufacture							
2.	Land, Kilns etc.							
3.	Handling and other incidental charges							
4.	Other Sub-Heads							
5.	TOTAL							

¶ Certified that entries in lines 1, 2, 3 and 5 of this account agree with the corresponding entries in the suspense Register (Stock)

Divisional Accountant **DIVISIONAL OFFICER**

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.		Rs.		Rs.	*Line I (Part I)—*		Rs.
						Manufacture Credits for outturn	**72**	
						Line 2—Lead, Kilns etc.		
						T.E. No.	S.D. No.	
						T.E. No.	S.D. No.	
						TOTAL		
						Line 3 Handling & other incidental charges		
						Line 4—other Sub-Heads	Previous column	
						Issues to works etc.		
						± Issues to contingencies		
						Cash Credits to stock	Consolidated contingent Bill	
						Sale Account	20	
						Sale Account	20	
						TOTAL		
						Line 5	Total Issues	

Divisional Accountant

* For details see Schedule of Debits to Stock, Form 72.
± To be used only when contingent charges are not drawn by bills presented direct at treasuries.
¶ If the balances 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.
@ If the closing balance of "Manufacture" includes any items which are not chargeable against the Reserved limit, they should be detailed in the column for remarks.

FORM 74
(P.W.A. 74)

CLASSIFIED ABSTRACT OF EXPENDITURE
(Referred to in paragraph 22.4.11 of CPWA Code)

Name of Division………………………….. Month…………………..

Head of Account	Expenditure upto the previous month	Expenditure during the month	Progressive expenditure during the year	Remarks
1	2	3	4	5
Note :- (The Major/Minor /Sub/Detailed/Object Heads may be opened as required) Major/Sub-Major Heads 2059 2216 2701 2702 and so on 4059 4026 and so on (as are required in day to day work)				

FORM 76—(A)

(Referred to in paragraphs 22.4.4 and 22.4.10 and 22.4.16 of CPWA Code)

Division………………………….   Month…………………

Item No.	Particulars	Name of responding Division	Opening Balance	Debits during the month	Total (Col. 4&5)	Credits during the month	Closing Balance (Col. 6—7)	Remarks
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	

Certified that the claims have been sent to the Divisions concerned.

Divisional Accountant
……………….Division

FORM 76
(P.W.A. 40)

SCHEDULE OF $\frac{\textbf{DEBITS}}{\textbf{CREDITS}}$ TO MISCELLANEOUS HEAD OF ACCOUNTS

(Referred to in paragraphs 16.3.2, 22.4.4 and 22.4.5 of CPWA Code)

Month_______________20____

Item No.	Head of Account	Particulars	Authority	Amount	*Remarks
1	2	3	4	5	6
				Rs.	
			Total		

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

Divisional Accountant

FORM 77

(P.W.A. 39)

SCHEDULE $\frac{\textbf{DEBIT}}{\textbf{CREDITS}}$ **TO REMITTANCES**

(Referred to in paragraphs 22.4.4 and 22.4.5 of C.P.W.A. Code)

Division ………………………………… Month ……………………..20……………

Item No.	Name of division (with name of Department and Government, if necessary)	*Particulars	@ Whether an original(O) or Responding(R) item	Authority: Responding items intimated by **Pay and Accounts Officer** for Adjustment: No. & date of intimation	Authority: Responding items intimated by **Pay and Accounts Officer** for Adjustment: Month & item No. of settlement or exchange account	Authority: Other items: No. and date of authority or acceptance (if any)	Authority: Other items: No. and date of advice (if any)	Amount brought to account	Particulars of Responding items which have been brought to account provisionally: Amount	Particulars of Responding items which have been brought to account provisionally: Nature and objection quoting reference to the advice thereof sent separately	Remarks $
1	2	3	4	5	6	7	8	9	10	11	12
		8782-Transfer between Officers ¶(to be detailed) *Public Works Remittance* I,. Remittance into Bank II. Public Works Cheques (Total only) **8658-Suspense (Civil)-MPSSA** **I-Purchase Pending Adjustment/Payment** **II-Payment for purchases through DGS&D**						Rs.	Rs.		

Entries in this schedule should be grouped under the several headings

Transactions representing the cost of work done should not be entered severally, as the necessary details of works are given in the schedule of works xpenditure concerned.

@Column 4 should be filled in only in respect of transactions falling under the group "III—Other Remittances".

In the schedule of credit, items representing cash receipts should be so described in this column and against all other items a reference to the Schedule ocket wherein the corresponding debit appears should be quoted.

Transactions representing the cost of work done should not be entered severally, as the necessary details of works are given in the Schedule of Works Expenditure oncerned.

FORM 79
(P.W.A. 35)
SCHEDULE OF DEPOSITS
(Referred to in Paragraph 15.5.3)

Month…………….20 ………..…………Division

Part I Abstract Account of receipts, adjustments and balances of deposits

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

FORM 79—*Contd.*

PART II – DETAILED EXTRACT FROM DEPOSIT REGISTER, FORM 67

Item No. as per Register	Month from which trans-action dates*	Reference to month in which item was last affected	Particulars of items (to be grouped by classes of deposits) with name of work in the case of contractor	Opening Balance	Credits during the month	Total (5+6)	Debits during the month	Closing Balance (7—8)	How adjusted	(In respect of each credit during the month, here enter reference to schedule docket in which the corresponding debit appears, or if it was a cash receipt, say so)
1	2	3	4	5$	6$	7$	8$	9$	10@	11
				Rs.	Rs.	Rs.	Rs.	Rs.		

Certified that, with the exceptions noted below, all the interest bearing securities as per time_________or their acknowledgements by the authorized custodians, have been received and lodged in a chest in the custody of the Divisional Officer.

Exceptions (*with reasons)*

Divisional Accountant

- To be indicated thus – 'New' for items appearing for first time, "12/65" for December 1965, "1/66 for January 1966 and so on.

$ Columns 5,7,9 should not be totalled. The Cols. 6 and 8 should be tallied separately for each class of deposit.

@ Column 10—"A" Repaid in cash "B" Adjusted by transfer entry "C" Converted into an interest bearing security and entered in the Register of Securities. The letter A,B,C etc. should be entered in the column "How Adjusted". If necessary, additional letters (D,E etc.) should be entered with explanation at foot.

FORM 80
(P.W.A. 42)
MONTHLY ACCOUNT
(Referred to in Paragraph 22.4.12 and 22.4.13)

Division_______________ Month___________________

FOR USE IN PAY & ACCOUNTS OFFICES

……………SECTION

Totals and classifications checked and may be passed on to …………………………………
Section………………………………………for passing.

Branch Officer
Section

Passed for Rs.______________________. Branch Officer

Division…………………………….   Month…………………...

Item No.	Name of Major Head, Heads of account etc.	Schedule	Receipts Rs.	Disbursements Rs.
	(a) <u>Revenue</u>			
	0059 Public Works 0216 Housing 0700 Major Irrigation 0701 Medium Irrigation 0702 Minor Irrigation	Form No. 46		
	(b) <u>Expenditure</u> **<u>(Revenue Account)</u>** 2059 Public Works Major Work Minor Work Stock M.P.W.A. 2216 Housing 2221 Broadcasting 3054 Roads and Bridges 2700 Major Irrigation 2701 Medium Irrigation 2702 Minor Irrigation **Expenditure** **<u>(Capital Account)</u>** 4059 Capital Outlay on Public Works 4216 Capital Outlay on Housing 4221 Capital Outlay on Broadcasting 5054 Capital Outlay on Roads and Bridges 4700 Major Irrigation 4701 Medium Irrigation 4702 Minor Irrigation	Form No. 74		

	Note: The heads given above are for specimen purposes and more heads can be added as per requirements.			

Division……………………………. Month…………………...

Item No.	Name of Major Head, Heads of account etc.	Schedule	Receipts Rs.	Disbursements Rs.
	(c) <u>Other Heads</u>			
	0021 Taxes on Income other than Corporation Tax— Income Tax	Form No. 76		
	0049 Interest receipts	Form No. 76		
	0210 Medical & Public Health – CGHS Contribution	Form No. 76		
	7610 Loans to Govt. Servants etc.	Form No. 76		
	8009 State Provident Fund – GPF etc.	Form No. 76		
	8011 Insurance & Pension Fund -- CGEGIS	Form No. 76		
	8443 Civil Deposits (PWD Deposits I to V)	Form No. 79		
	8658 Suspense Account (CSSA, MPSSA)	Form No. 69 & 76-A		
	8671 Departmental Balances* 8672 Permanent Cash Imprest 8782 Cash Remmittances and adjustment between officers sending Account to same A.O.	Form No. 77		
	* **<u>Cash Balance</u>**			
	Opening Balance			
	# Closing Balance			
	Details of Closing Balance			

* If the Closing Cash Balance is less than the Opening Balance the difference will appear in the Receipt column; but if the balance has increased during the month, the difference will fall in the Disbursement Column.

Memo of Miscellaneous Cash Receipts paid into Bank

		Rs.
Balance from last account Receipt during the month		
	TOTAL	
Paid into Bank: …………Bank vide Form 51…….. …………Bank vide Form 51…….. …………Bank vide Form 51……..	Rs.	
Balance remaining to be paid as explained below:		

Certificate of Cash Balance

Certified (i) that the closing cash balance in the account agree with total of the balance recorded in the several cash balance reports form 5 (ii) that no single officer holds an imprest of more than Rs. 5000/- (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, temporary advance outstanding in cash accounts of the second preceding month have since been cleared.

Name	Particulars of Advance	Amount Rs.	Dates on which the Advance were first made.	Remarks explaining the delay in clearance.

Divisional Accountant

Divisional Officer

See foot note overleaf prefixed by

FORM 81

ABSTRACT BOOK

(Referred to in paragraph 22.4.1 of the CPWA Code)

Month …………………20…………..

Receipts

Division Office	Revenue Receipts		2059 PW Suspense Account			2059 PW		Miscellaneous Account											Public WorksDeposits 8443 Civil Deposits					8658 Suspense Account		Remittance			Total
								0021							8009 GPF		New Pension Scheme												
	0059 PW	0216 Housing	Stock	MWA	Workshop	Establi-shment Deduct-Percent-age as recove-ries	Tools and Plant Deduct – Percent-age Recove-ries	I.Tax	SCIEC	0210 CGEGIS	0070 Audit & Accounts	0071 Pensionary Charges	7610 Loans & Adv. to Govt. Serv.	8011 CGEGIS	Staff	Group'D'	Employee's Contribution	Employers Contribution	I	II	III	IV	V	129 MPSS	Cash Settlement Suspense	8782 PW Cheques	Refund to be deducted from charges side	Opening Balance	
Cash Receipt/Voucher No																													
Total																													
Transfer entries T.E/OTEONo.																													
Total																													
Stock TE No.																													
Total																													
Total of Cash, Transfer Entries and Stock																													
Deduct-Refund of Revenue Transferred from Charges side																													
Net																													
Reference to Schedule Register etc., Form No.	46		72	70		74		76											67					67		77	Transferred to Charges side		

FORM 81

ABSTRACT BOOK

(Referred to in paragraph 22.4.1 of the CPWA Code)

Month …………………20…………..

Charges

Division Office	2059 – Public Works						Major Works			Miscellaneous Account					Public WorksDeposits 8443 Civil Deposits					8658 Suspense Account		Remittance			Total
	Works	Suspense			Pay & Allowances and OE																				
		Stock	MWA	Workshop						7610 Loans & Adv. to Govt. Serv.	8011 CGEGIS	8009 GPF Staff	8009 GPF Group'D'	2071 - New Pension Scheme Employee's Contribution	I	II	III	IV	V	129 MPSS	Cash Settlement Suspense	8782 PW I Remittances	Refund to be deducted from receipt side	Closing Balance	
Cash Voucher No																									
Total																									
Transfer entries T.E/OTEONo.																									
Total																									
Stock TE No.																									
Total																									
Total of Cash, Transfer Entries and Stock																									
Deduct-Refund Transferred from Receipt side																									
Net																									
Reference to Schedule Register etc., Form No.	64/74	73	67/73	70	64 A 74 31		76								67					76A		77	Transferred to Receipt side		

C.P.W.A-81

Notes to be printed on the fly-leaf of the Abstract Book, Form 81.

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.
2. The book should be posted from the several Cash Book in respect of cash transactions, from the Transfer Entry Book in respect of transfer entries and from the Summary of Stock Receipts and summary of indents in respect of stock transactions.
3. The amount of each cheque entered in cash book should be shown on the charges side under the head to which the payment relates and the total amount of cheques drawn should be shown as a single entry on the receipts side in the Column for "Public Works Cheques".
4. In Posting the Stock transactions from the Summary of stock Receipts and Summary of indents 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 Abstract vide note below Para 7.2.30 should be excluded as these are posted in the Abstract book direct from the Cash Book and 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 documents are completed it should be seen that the total postings on the receipts side agree with those on the charges side and that further, the total of the columns headed "Cash from Bank" 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 paragraph 22.4.12 and 13.3.5.
6. Refund of Revenue appear as charges in the initial accounts and will therefore be posted on the charges side of the Abstract Book. As they are to be taken ultimately in reduction of revenue receipts, the totals for the month should be transferred to the receipts side as minus entries in the columns for the revenue heads concerned.
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 Statement E of Appendix-2, 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 figures therein Differences should be traced and set right.

FORM 83
(P.W.A. 44)
LIST OF SCHEDULE SUBMITTED TO PAY & ACCOUNTS OFFICER
(Referred to in Paragraph 22.4.15 and 22.4.18)

Form No.	Name of Document	No. of Documents	Remarks
1	2	3	4
80	Monthly Account		
46—A	Schedule of Revenue Realised		
	Refund of Revenue		
	Receipts and Recoveries on Capital Accounts		
74	Classified Abstract of Expenditure		
64	Schedules of Works Expenditure		
GAR 31	Consolidated Contingent Bill (with necessary vouchers.		
61	Schedule Dockets (with necessary vouchers transfer entry orders survey reports, and sale accounts attached to each).		
62	Schedule Docket of Percentage Recoveries		
72	Schedule of Debits to Stock.		
73	Stock Account (With Sale Accounts in support of the Cash Credits to Stock)		
69	Abstract Account of Credits, Debits and Balances of the M.P.S.S.A. (supported by a list of credits to the Suspense head)		
70	M.P.S.S.A. showing references to the Transfer Entry Orders aggregating to the figure shown in the Classified Abstract of Expenditure.		
Local form	Schedule of Miscellaneous Works Advance		
	Schedule of Work Shop Suspense		

Form No.	Name of Document	No. of Documents	Remarks
1	2	3	4
76	Schedule of Credits to Miscellaneous Heads of Accounts		
76—A	Schedule of Transactions adjusted under the Head ‘Cash Settlement Suspense Accont’		
77	Schedule of Credits to Remittances		
51	Schedule to Monthly Reconciliation of Cheques and Remittances		
77	Schedule of Debits to Remittances		
79	Schedule of Deposits		
65	Schedule of Deposit Works		
66	Schedule of Takavi Works		
13 & 14	Copies of Tools and Plant Received Sheets and Tools and Plant Indents, in respect of Special Tools and Plant (with supporting survey report of stores, Sale Accounts and Acknowledgements of officers concerned in the case of articles transferred to other PW Divisions including the Divisions of other Governments).		

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

Reference to Schedule Docket or Contingent Bill	Voucher No.	Amount Rs.	Reasons for non-submission	Probable date of submission
1	2	3	4	5

Divisional Accountant

Forwarded to the Pay & Accounts Office

Divisional Officer

Dated
The………… 20…