

CHAPTER 22 ACCOUNTS OF DIVISIONAL OFFICERS

22.1 Introductory

22.1.1 The cash and stock accounts of the divisional office for a month are closed on the last working day of the calendar month.

22.1.2 The Transfer Entry Book for a month should be closed as soon as possible after the expiry of the month, but before this is done, all necessary transfers, e.g., those relating to the levy of the prescribed percentages for establishment, tools and plant, supervision charges, etc., should be made.

Note: The transfer entry relating to the levy of percentages for establishment, tools and plant accounts, audit charges and pensionary charges is effected on a single order of the Divisional Officer in Form **C.P.W.A 62**, the special form prescribed for the purpose, vide paragraph 22.4.3.

22.1.3 The cash and stock accounts of the entire division, as also all transfer transactions should be scrutinized by the Divisional Accountant before they are incorporated in connected registers, schedules and the Monthly Account.

Note 1: The Divisional Officer should ensure that, as far as possible, the examination of all claims included in bills presented for payment direct at **Pay and Accounts Office**; is made by the Divisional Accountant.

Note 2: In all matters connected with the personal claims of Government servants, the Divisional Officer should obtain expert advice and help of the Divisional Accountant. In all cases of doubt, however, the advice of **the Chief Controller of Accounts through his Pay and Accounts Officer should be sought**.

22.2 Scrutiny of Accounts

22.2.1 The Divisional Accountant should examine the accounts returns of Sub-divisional Officers as referred to in Chapter 21, to see:-

- (i) that they have been received in a complete state,
- (ii) that all sums receivable are duly realized, and on realization remitted to Divisional cash Chest for proper accounting.
- (iii) That all bills which are required to be prepared/submitted by the S.D.O. are prepared in accordance with the rules applicable to each case and are covered by sanction and appropriation. It should be seen in particular that, on the basis of rates sanctioned by competent authorities, and of facts, (as to quantities of work done, supplies made, etc., or services rendered) certified by authorized officers, the claims presented for payment are valid and in order.

Note: It is not necessary that the Divisional Accountant should check personally the arithmetical accuracy of all bills and accounts, but he is responsible that cent per cent check is exercised efficiently under his supervision.

22.2.2 The Divisional Accountant should exercise a similar check from day to day, in regard to the transactions recorded direct in the cash and stock accounts of the divisional office.

The Divisional Accountant should affix his dated initials after the last entry of the day's transaction in the divisional cash book/stock accounts, in token of check.

22.2.3 Every payment should be recorded, and a receipt for the same so obtained, e.g., see paragraphs 10.2.18 and 10.2.19, that a second claim against Government on the same account is impossible, and if it represents a refund of a sum previously received by Government it should also be seen that the amount paid is correctly refundable to the payee.

22.2.4 The Divisional Accountant is responsible that every order or sanction affecting expenditure to be accounted for in the Monthly Account, is noted at once in a suitable register (or other account **record**), preferably one wherein the expenditure incurred against it can be watched readily. General sanctions to estimates and appropriations for works should be noted in the Register of Works in **Form C.P.W.A 40**, **and** sanctions to fixed charges of a recurring character, e.g., those relating to the entertainment of work-charged establishments should be entered in the Register of Sanctions to Fixed Charges, Form C.P.W.A 58. For sanctions to special payments chargeable to the accounts of works, and other miscellaneous sanctions, Form **C.P.W.A 59**, Register of Miscellaneous Sanctions will be found suitable.

Note 1: Forms **C.P.W.A 58 & 59** may also be used in respect of sanctions to contingent expenditure when this is not brought to account in the Monthly Account, but separate pages of these registers should be set aside for this purpose.

Note 2: Sanctions to estimates for works should be entered in the Register of Works and a collective register of all sanctioned estimates be maintained in such form as may have been prescribed by Government.

22.2.5 If against a single sanction, disbursing officer of two or more divisions have to operate simultaneously, the orders of the Superintending Engineer or higher authority should be taken. In such cases it may be advisable to have a separate working estimate, or other sanction, to cover the transactions of each disbursing officer, and for the purpose of bringing the expenditure to account, these should be treated, as far as possible, as independent transactions pertaining to the same group of works or the same project. If this is not possible, special arrangements must be made for the check of the total expenditure against the sanction.

22.2.6 It is one of the functions of the Divisional Accountant to see that expenditure which is within the competence of the Divisional Officer to sanction or regularize, is not incurred, as a matter of course, under the orders of subordinate officers, without his knowledge. All such items of expenditure should at once be brought to the notice of the Divisional Officer and his orders obtained and placed on record. See also Paragraph 4.2.5.

22.2.7 The works expenditure should be checked with the estimates to ensure that the charges incurred are in pursuance of the objects for which the estimate was intended. The Divisional Accountant is responsible for checking the expenditure with the estimated quantity of work to be done, the sanctioned rate, and the sanctioned cost, so that he may bring to notice all deviations from the sanctioned estimate.

22.2.8 When a recovery has been ordered to be made from a contractor or other person, which cannot be watched through a suspense or other account specially prescribed for the purpose, the order should be noted at once in a register of recoveries in Form C.P.W.A 95, opened specially for the purpose, so that the amounts recovered from time to time (with particulars of the accounts concerned) may be recorded against it, and prompt compliance with the order watched.

22.2.9 It is permissible to take in reduction of the expenditure on works in progress, certain recoveries of expenditure (vide paragraph 9.1.3), e.g., sale proceeds of surplus materials and plant acquired specially for any work, or of materials received from dismantled structures, irrespective of whether the estimates for works make allowance for such recoveries or not. The amounts of such receipts are, however, not available for expenditure in excess of that authorized in the estimate for the work and the Divisional Accountant should see that, without the orders of competent authority, the gross expenditure authorized is not exceeded, or surplus receipts realized are not utilized towards additional expenditure. He should, at the same time, watch the receipts, with a view to bring to the Divisional Officer's notice and obtain that officer's orders on all marked deviations from the provision for such credits in the estimates of works.

Note – The Divisional Accountant should also see that savings due to abandonment of parts of a work, as evidenced by the quantities of the work executed or otherwise, are not utilized towards unauthorized expenditure.

22.2.10 After check, every voucher should be en faced with the word “checked” over the dated initials of the Divisional Accountant, as well as of any clerk who may have applied a preliminary check. Vouchers not **required to be submitted with Monthly Account** (vide paragraph 22.4.17) should be “Cancelled” by means of a perforating or endorsing stamp and kept carefully, to be made available for test audit whenever demanded by **Internal/Statutory Audit**.

Note 1: Vouchers relating to contingencies, which do not amount to more than rupees one thousand should be dealt with-in the manner indicated in the certificate of the disbursing

officer printed on Form G.A.R. 32 **read with Rule 109 of CGA(R&P), Rules,1983 as amended from time to time.**

Note 2: Stamps affixed to vouchers should be so cancelled that they cannot be used again, and if with this object they are punched through, care should be taken that the acknowledgement of the payee is not destroyed thereby.

Note 3: Vouchers relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on to Form **C.P.W.A 13**, Tools and Plant Received Sheet.

22.2.11 The result of the examination of accounts and returns such as 'Stock and Sale Account (**Form C.P.W.A 19**)' 'Material at site Account (**Form C.P.W.A 35**)' etc., received from Sub-divisional Officers, should be intimated to them in all cases in which it is necessary to obtain further information, certificates etc or to direct them to correct the relevant records of their offices or avoid the recurrence of any irregularity. The procedure to be observed may be prescribed by the Divisional Officer. The records connected with the results of the examination should be called for from the Sub-division and made available to Inspecting Officers/Audit Officers at the time of audit for review.

22.3 Settlement of Accounts with Banks

22.3.1 The remittances made into the accredited Bank as well as cheques drawn on them, by Public Works Division will be accounted for under the Sub-heads "Remittances into Bank" and "Public Works Cheques" respectively below the Minor Head "102 – Public Works Remittances" subordinate to Major Head "8782 – Cash Remittances" etc between officers rendering accounts to the same Accounts Officer shall be entered in the "**Schedule of Reconciliation of Cheques & Remittances (Form C.P.W.A 51 of CPWA Code)**" .

22.3.2 The Dealing Branch of the accredited Bank will prepare daily Payment and Receipt Scrolls in quadruplicate separately for each Divisional Officer following the procedure as laid down in chapter 23 on Banking Arrangements. The Dealing Branch of the Bank will send payment scrolls and Receipt Scrolls in duplicate alongwith Paid Cheques/Challans to the designated Focal Point Branch of the Bank. Third copy of the above mentioned Bank Scrolls without Paid Cheques/Receipted Challans will be sent to the Divisional Officer by the Dealing Branch and the fourth copy of the Scrolls shall be retained by the Dealing Branch for its own records. No document is to be sent to the Pay and Accounts Officer of the Division concerned by the Dealing Branch of the accredited Bank.

In other words the role of the Dealing Branch shall confine to prepare Payment Scrolls/Receipts Scrolls on daily basis in quadruplicate and pass on such scrolls in duplicate alongwith Paid Cheques/Receipted Challans to its designated Focal Point Branch and the third copy without supporting Paid Cheques/Receipted

Challans to the Cheque Drawing and Disbursing Officer i.e., the Divisional Officer and retaining the fourth copy for its own record.

The Focal Point Branch of the accredited Bank presently the State Bank of India on receipt of Bank Scrolls together with the related instruments i.e., Paid Cheques/Receipted Challans, will prepare in triplicate the “Main Scroll” Division-wise and transmit two copies of the “Main Scroll” along with original copy of the Scrolls duly supported with Paid Cheques/Receipted Challans received from the Dealing Branch to the Pay and Accounts Officer of the Division concerned on a day-to-day basis retaining third copy for its own record. On receipt of “Main Scroll” in duplicate from the Focal Point Branch, the Pay and Accounts Officer of the Division concerned, after verification of related documents viz the Paid Cheques/Receipted Challans will return the second copy of the “Main Scroll” duly certified without documents to Focal Point Branch within 24 hours and carry out the following adjustments in his Accounts:-

22.3.3

(a) For the adjustment of Payment Scroll:

P.A.O. of the Division concerned will afford Minus Credit to Sub-head “Public Works Cheques” under the Minor Head “102-Public Works Remittances” below the Major Head “8782 – Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer” per Contra Credit to Minor Head “108-Public Sector Bank Suspense” below the Major Head “8658 – Suspense Accounts.” The credit under Minor Head “108 – Public Sector Bank Suspense” below the Major Head “8658 – Suspense Accounts” will be cleared by the Principal Accounts Officer of the Ministry of Urban Development by Minus Credit to the above mentioned Suspense Minor Head per Contra Credit to the Major/Minor/Sub-head “8675 – Deposits with Reserve Bank” “101 – Central (Civil) – Reserve Bank (PSB) on receipt of “Payment Put Through Statement” from the Reserve Bank of India.

22.3.4

(b) For the adjustment of Receipt Scroll

P.A.O. of the Division concerned will adjust the Receipt Scroll by Debit to Minor Head “108 – Public Sector Bank Suspense” below the Major Head “8658 – Suspense Accounts” per Contra Minus Debit to Sub-head “Remittances into Bank” under the Minor Head “102 – Public Works Remittances” below the Major Head “8782 – Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer”. The Debit under the Minor Head “108 – Public Sector Bank Suspense” below the Major Head “8658 – Suspense Accounts” will be cleared by the Principal Accounts Officer of the Ministry of Urban Development by Debit to the Major/Minor Sub-head “8675 – Deposits with Reserve Bank” “101-Central (Civil) – Reserve Bank (PSB) and by minus Debit to Minor Heads 108 – Public Sector Bank Suspense” below the Major Head “8658 –

Suspense Accounts” on receipt of “Receipt Put Through Statement from Reserve Bank of India.

22.3.5

(c) Adjustment of the copy of the Bank Scrolls received by the Divisional Officer from the Dealing Branch of the accredited Bank.

On receipt of the above mentioned copy of the Bank Scrolls without related documents viz the Paid Cheques/Receipted Challans the Divisional Officer will effect reconciliation of the transactions indicated in the Receipt Scroll and Payment Scroll in Part I – Cash Remitted and Acknowledged” and Part II – Cheques issued and paid respectively in the Schedule of Reconciliation of Cheques and Remittances” in Form C.P.W.A 51 to be sent by the Divisional Officer along with Monthly Account to the Pay & Accounts Officer of his Division for reconciliation purposes. The Divisional Officer should also prepare and furnish list of cheques issued but not encashed and remittances made but not accounted for during the month as well as cheques issued and remittances made during the previous months accounted for in the bank scroll during the month on hand. The monthly Divisional Accounts, will have to be supported within the above “Schedule of Reconciliation of Cheques drawn and Remittances” made into accredited Bank.

22.3.6 P.A.O. of the Division on receipt of Form C.P.W.A 51 along with Monthly Account from the Divisional Officer will reconcile the figures of Bank Scrolls booked in his account with those reported by the Divisional Officer in CPWA Form 51.

Note: For detailed procedure for the settlement of Accounts with Bank, see chapter 23 of this Code.

22.4 COMPILATION OF ACCOUNTS

1. Monthly Accounts

(a) Introductory

22.4.1 Before the actual compilation of the various schedules and schedule dockets, etc is undertaken, the Abstract Book, Form C.P.W.A 81 may be written up from the original Cash Book, Summaries of Stock Receipts and Indents and the Transfer Entry Book in accordance with the instructions printed on the standard Form. The book will consolidate all the transactions of the division and will thereby facilitate the location of errors and omissions made in the compilation of the Monthly Account from the Schedules and also serve as an independent check over the accounts so compiled. The Monthly Account

shall be submitted to the Pay and Accounts Officer by 8th of the succeeding month to which the Account pertains.

(b) Schedule Dockets

22.4.2 As cash vouchers and transfer entry orders, relating to (i) charges on works other than percentages charged for establishment, tools and plant, etc, and (ii) other items of expenditure or disbursement for which a contingent bill is not required, come to hand and are scrutinized, they, should be posted in Schedule Dockets in Form C.P.W.A 61. A separate form being used for:-

- (a) each work to be accounted for in a Schedule of Works Expenditure, Form C.P.W.A 64 or in the Schedules of Deposit Works and Takavi Works, Forms C.P.W.A 65 and 66.
- (b) each manufacture or other item of expenditure debit to Stock and to be accounted for in the Schedule of Debits to Stock, Form C.P.W.A 72 (vide paragraph 22.4.8) and
- (c) each separate class of charges (including refunds of revenue) Form C.P.W.A 46A for which a schedule in any other form has to be prepared under the rules in this Chapter.

Cash receipts which have to be taken in reduction of expenditure (vide paragraph 9.1.3) should be posted as refunds with brief particulars of the transactions. At the end of the month, the schedule dockets should be completed in respect of Stock transactions by posting therein all the Stock debits and credits of the month as recorded in Forms C.P.W.A 10 and 9, Summary of Indents and the Summary of Stock Receipts, respectively, omitting those brought to account through the Cash Book and the Transfer Entry Books, vide Note below paragraph 7.2.29. The total of the month's stock transactions relating to each schedule docket should be entered therein as a single figure, plus or minus according as it is debit or credit, and if there are both debits and credits to be entered, the net result only should be posted. Thus in the case of schedule dockets for works, this figure represents the total issue of materials from stock to the work and the materials transferred from work to stock will appear as refunds under the heading "Transfer Entries". The schedule dockets should then be totalled and reconciled with the works abstracts in the case of works and with the schedules concerned in the case of dockets of class (c) above. All the vouchers (including acknowledgements for stock supplied to contractors), transfer entry orders in **Form C.A.M 34**, survey reports in **Form C.P.W.A 18** and sale accounts in **Form C.P.W.A 19** which are required to be submitted to the **Pay and Accounts Officer** (vide paragraph 22.4.17) should then be attached to the respective schedule dockets which should be numbered in a separate series for each month.

Note 1:- The audit of schedule dockets is conducted in the **Pay and Accounts Office** on the assumption that petty vouchers and initial stock account in support of the certified amounts of untouched and stock charges have been duly checked by the Divisional Accountant in detail and are available for test-audit. The Divisional

Accountant is therefore personally responsible for accuracy of these amounts as stated in the Schedule Dockets.

Note 2:- Some of the schedules referred to in clause (c) above include charges for work supported by a schedule of work expenditure in **Form C.P.W.A 64**. Such charges and other transactions relating the works expenditure should be posted in the schedule dockets for the works concerned.

22.4.3 For percentage recoveries made on account of establishment, tools and plant, and accounts and audit charges (vide Appendix 4) a single schedule docket should be prepared in **Form C.P.W.A 62** embracing all Government, as well as, Non-Government works on which these percentages may be leviable under rule.

Note:- This **Form C.P.W.A 62** serves as the transfer entry order relating to these recoveries (vide **Note below** paragraph 22.1.2) and should, therefore, be signed by the Divisional Officer.

(c) Register of Schedules

22.4.4 (a) All cash and transfer entry transactions of the month, other than those noted **below**, should be posted into-one of the schedules or registers named below, to which the transactions relates:-

- (a) Expenditure on works
 - (b) Expenditure on stock
 - (c) Transactions referred to in para 22.4.13
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- (i) Registers of Revenue Realized All in Form C.P.W.A 46(paragraphs 9.5.1 to9.5.2) a separate register being main- tained for each major head and in the case of works for which separate capital accounts are kept, one for each separate system or project
 - (ii) Registers of Refunds of Revenue -----As above-----
 - (iii) Registers of Receipts and Recoveries on Capital Accounts -----As above-----
 - (iv) Register of Licence fees of Buildings and lands, (paragraph 9.5.5) a separate register being maintained for each major head etc as in respect Form C.P.W.A 49

	of Nos. (i) to (iii)	
(v)	Schedule of Debits to Remittances	Form C.P.W.A 77
(vi)	Schedules of Credits to Remittances	Form C.P.W.A 77
(vii)	Schedules of Debits to Miscellaneous Head of Account	Form C.P.W.A 76
(viii)	Schedule of Credits to Miscellaneous Head of Account	Form C.P.W.A 76
(ix)	Schedule of Transactions adjusted under the Head "Cash Settlement Suspense Account" (vide para 22.4.10)	Form C.P.W.A 76-A
(x)	Suspense Register in respect of transactions falling under the heads "Material Purchase Settlement Suspense Account" and "Miscellaneous Works Advances" (vide paragraph 13.2.6 & 13.4.7)	Form C.P.W.A 67
(xi)	Deposit Register, (vide paragraphs 15.5.1)	Form C.P.W.A 67
(xii)	Schedule of Deposit Works, (vide Para 16.2.2)	Form C.P.W.A 65
(xiii)	Schedule of Takavi Works (vide Para 16.4.2)	Form C.P.W.A 66
(xiv)	Schedule of Establishment Expenditure , vide para 22.4.4 (e) And 22.4.4(f)	Form C.P.W.A 64-A
(xv)	Schedule of Works Expenditure	Form C.P.W.A 64

(b) Of these registers and schedules, Nos. (i) to (iv) and (ix) to (xiv) have already been described in the paragraph quoted against each.

Note 1:- Licence fee and other revenue receipts pertaining to (a) Military Engineer Services, (b) Indian Air force, (c) Department of Posts and (d) Department of Telecommunications and (e) Archeological Works of the Central Government referred to in paragraph 22.4.6 should be posted in separate registers, Form C.P.W.A 49 .

Note 2:- A separate schedule should be prepared for each class of receipts for which a separate register is maintained.

Note 3:- When under a major head of revenue, there is more than one system of works, for which separate capital accounts are kept, a summary of the receipts of all systems working up to the totals of the major head, should also be prepared.

(c) Schedules Nos. (v) and (vi) are the schedules in which all remittance account transactions, are collected, the entries being grouped under the headings given in the sample entries of Form C.P.W.A 77.

(d) Subject to such instructions as may be issued in this behalf by the Chief Controller of Accounts, schedule Nos.(vii) and (viii) are intended to collect all disbursements and receipts which do not pertain to any of other schedules mentioned in this paragraph or to any of the works or stock expenditure schedules referred to in paragraphs 22.4.6 to 22.4.8. These transactions are adjusted finally in the books of the Pay and Accounts Officer, and ordinarily affect one of the non Public Works major heads of revenue or expenditure (e.g. '0021 – Taxes on Income other than Corporations Tax', '0056 – Jails', '0071 – Contributions and Recoveries towards Pension and other Retirement Benefits', '2016 – Audit', '2070' – Other Administrative Services,' '2075 – Miscellaneous General Services', '2235 – Social Security and Welfare' or Funds and Deposit Heads (e.g. '8009 – State Provident Fund – Other Provident Funds – Workmen's Contributory Provident fund; '8449 – **Other Deposits** – Subventions from Central Road Fund')

Note:- Income-tax deductions from work-charged establishments (excluding such categories of work charged establishments, as are borne on the regular establishment of Department), percentage chargeable on Imported Stores and recoveries of pensionary charges comprised in the percentage charges levied for work done invariably appear in the Schedule of Credits to Miscellaneous Heads of Account in Form C.P.W.A-76. Similarly, percentage recoveries for accounts and audit appear as credits or minus debits in the Schedules of Credits or Debits to Miscellaneous Heads of Account in Form C.P.W.A-76 respectively, according as the amounts are creditable to '0070 – Other Administrative Services – Fees for Government Audit' or "2016 – Audit". Expenditure on works met from Subventions from Central Road Fund will appear in the Schedule of Debits to Miscellaneous Heads of Account in Form C.P.W.A-76. See also paragraph 16.2.5 and 16.3.1 for expenditure on works relating to certain Local Funds. As regards other transactions, which can not be classified under final head concerned or the heads in the Public Account shall be shown in the Schedule of Credits or Debits to Miscellaneous Heads of Account, in Form C.P.W.A-76, unless the **Chief Controller of Accounts has authorized this.**

(e) Primary unit of appropriation-wise details of individual vouchers of payments of pay and allowances of the officers and staff of Divisions will be shown in Form C.P.W.A 64-A separately for Regular establishment and Work-charged establishment borne on regular establishment to be sent alongwith the Monthly account in triplicate. The primary units under Direction and Administration will be as under:-

(A) Executive

- (i) Salaries
- (ii) Wages
- (iii) O.T.A.
- (iv) Travelling Expenses
- (v) Office Expenses
- (vi) Payments for Professional and Social Services.
- (vii) Other Charges
- (viii) Total

(B) Work –charged establishment borne on regular Establishments same as under (A) Executive

(f) Primary unit of appropriation wise debit figures will simultaneously be shown in Form C.P.W.A. 74 under respective Sub-heads to be opened under minor head “Direction & Administration” and credit figures in the relevant Form C.P.W.A 46 or 76. The total of Form C.P.W.A 74 will appear in Form C.P.W.A 80.

Note:- (a) The amount of recoveries of Rent/licence fee etc. recoverable under “0059 – Public Works” or “0216 – Housing” will be shown in Form C.P.W.A. 46.

Note:- (b) The amount of recoveries on account of income tax, G.P.F. conveyance and other advances etc will be shown in Form C.P.W.A. 76 (credits), and payment of advances etc. will similarly be shown in Form C.P.W.A 76 (debits) duly supported by vouchers. A covering list of supporting vouchers/schedules shall be prepared in duplicate and attached to Form **C.P.W.A. 76 (Dr/Cr)** as the case may be. **In other words Form C.P.W.A 76 will be prepared separately for Debits and Credits.**

Note (c):- The amounts of pay and allowances or any other advances or recoveries which are adjustable in the books of other Accounts Officer will be shown in Form CPWA 77, debits or credits as the case may be, in the manner indicated under (b) above.

22.4.5 At the end of month, the stock transactions of the month, as recorded in the summary of Stock Receipts and the Summary of Indents, Form C.P.W.A 9 and 10, excluding transactions brought to account (vide Note below paragraph 7.2.29) through the Cash Book and the Transfer Entry Book, should be incorporated in the schedules referred to in paragraph 22.4.4. and the schedules should be completed in all other respects, e.g. (1) in the Debit Schedules 77, 77A, 76 and 76-A and in the Deposit Register should be posted from the detailed schedules concerned (vide paragraphs 22.4.6 and 22.4.7) the total amount of works expenditure debitible to each head of account, Government, department, division or office (See also paragraph 15.5.1) and (2) the total amount of the cheques drawn during the month should be entered in the Credit Schedule, Form C.P.W.A 77, as a single entry under the sub-heads “II – Public Works Cheques” under the minor head “102-Public Works Remittances” **below the Major Head “8782-Cash Remittances etc.”** (see also Note 3 below paragraph 22.3.1)

Note:- Expenditure on famine relief works should be entered in Debit Schedule 76.

All expenditure incurred directly for the relief of distresses shall be debited to Major Head 2245 – Relief on account of natural calamities. Expenditure incurred indirectly due to any natural calamity shall be debited to appropriate functional major head.

Instances of functional major/minor heads corresponding to the Minor heads under **Major Head “2245”** are given below:-

Minor Heads under the Major Head “2245”	Functional Head	Major/Sub-major Head	Minor head under functional Major Head/Sub-major Head
107 – Repairs and restoration of damaged Government office Buildings	2059 Public Works	01 – Office Buildings	053 – Maintenance and Repairs
108 – Repairs and restoration of damaged Government Residential Buildings	2216 – Housing	01 – Government Residential Buildings	106 – General Pool accommodation Sub-Head: Maintenance & Repairs
106 – Repairs and restoration of damaged Roads and Bridges	3054 – Roads and Bridges	03 – State Highways 04 – District and Other Roads	337 - Road works 337 – Road works
282 – Public Health	2210 – Medical & Public Health	06 – Public Health	101 Prevention and control of diseases
109 Repairs and Restoration of damaged water supply drainage and sewerage works	2215 – Water Supply & Sanitation	01- Water Supply 02 – Sewerage and Sanitation	101 Urban water supply Programmes. 102- Rural water supply Programmes. (Sub Head maintenance & Repairs) 105 – Sanitation Services (Sub-Head Maintenance & Repairs)
121 Afforestation	2406 Forestry and wild life	01-Forestry	101 – Forest Conservation, Development and Regeneration
105 Veterinary Care	2403 – Animal	--	101 – Veterinary

	Husbandry		Services and Animal Health.
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22.4.6 (a):- After a reconciliation has been effected between the totals of “Works Abstract (**Form C.P.W.A 33**)” and relevant schedules docket, a Schedule of Works Expenditure should be prepared in Form C.P.W.A 64, separately for expenditure relating to each of the following classes:-

(i) Each Major & Sub-Major Head under which expenditure is recorded

Note: - This form is not used for Manufacture transactions vide paragraph 22.4.8

(ii) Military Engineer Service

(iii) Indian Air Force

(iv) Postal Department Works

(v) Telecommunication Department Works, entrusted to the division as a standing arrangement.

(vi) Archeological Works connected with the conservation of ancient monuments which are debitable to the Archeological Department.

(vii) All other Government works including occasional works of classes (ii) to (vi).

(viii) All Non-Governmental Works other than Deposit Works and Takavi Works, for which separate schedules are prepared in Form C.P.W.A 65 and 66 respectively vide paragraph 16.2.2 and 16.4.2.

(b) Except as provided in sub-para (c) below, only those works on which expenditure has been incurred during the month should be included in the schedule, the entries being detailed in the order of the prescribed heads of the accounts classifications in the case of works of classes (i) to (vi), and grouped separately for each Government, department division, local body or other party concerned, in the case of works of classes (vii) and (viii). All Works forming part of a single project or system should, in all cases, be grouped together.

(c) This schedule pertaining to the accounts for September and March (Supplementary) should include all works, including those relating to which no transactions have appeared in the accounts of those months and a copy of it should be sent by the Divisional Officer to the Superintending Engineer to apprise the latter of the excess over the Estimates, Allotments etc. The schedules pertaining to the accounts for June, September, December and March (Supplementary) should include all works relating to National Highways and the Central Road Fund to enable the concerned Pay

and Accounts Officer to furnish quarterly statements of the expenditure on such works to the Government of India.

Note 1:- In the schedules for works of classes (i) to (vi) money column 5 for “Total charges of the Month” should be totalled so as to bring out separately the totals for (1) each minor head,(2) each primary unit of appropriation(if any) subordinate to a minor head, and (3) each group of works for which a separate lump sum appropriation has been placed at the disposal of the Divisional Officer or a controlling authority. The total progressive expenditure should be entered in column 6 and against **each total should be given (a) in Column 7, 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 7 of the previous month’s schedule, and (b) in column 8, the amount of allotment placed at the Divisional Officer’s disposal. The excess of expenditure incurred during the year over the allotment should be shown below the allotment. Similarly the amount of technically sanctioned estimate and excess thereon should be entered in column 9.

Note 2: In the schedules pertaining to works of classes (vii) and (viii), 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) one line being used for each of these two charges and a third for the total charges on the work.

22.4.7 Similarly, the Schedule of Deposit Works and the schedule of Takavi Works should be completed in respect of expenditure transactions, which should be taken from the relevant schedule dockets.

(d) Schedule of Debits to Stock

22.4.8 All debits to Stock should be collected in Form C.P.W.A 72, Schedule of Debits to Stock. The entries in this schedule should be arranged in three groups (1) “Manufacture” (2) “Land, Kilns etc” and (3) “Other Sub-Heads”. Under (1), should be debited all manufacture operations in progress and under (2) all works in progress in connection with the acquisition of land, construction and repairs of kilns, etc. Under (3), should be shown (a) individually, all items of expenditure on the carriage, handling etc. of stock materials when the cost of such processes is debitable to the sub-head of stock under which the materials are classified (vide paragraphs 7.2.27 and 10.8.1) (b) individually, all items of acquisition of stock materials for which an estimate is required under rule and (c) collectively, all other items of acquisition of stock materials. In respect of each manufacture operation, the outturn of the month (vide paragraph 12.1.2) should also be shown in the schedule, the operation and outturn being entered in two separate lines.

Note – If the Divisional Officer is specially authorized by Government to sanction the carriage, handling etc. charges up to a specified monetary limit, it will devolve upon the Divisional Accountant to conduct the scrutiny of individual items of expenditure against the Divisional Officer’s sanctions, but all items of this class should be detailed in the schedule.

22.4.9 An account of the suspense head "Stock" should next be prepared in Form C.P.W.A 73, Stock Account. Part I of this form is the main account showing the receipts, issues and balances classified by sub-head, separate figures being given in respect of the sub-heads 'manufacture', 'Land Kiln' 'Handling and other incidental charges' etc, and all the other sub heads (vide para 13.3.4) being lumped up Part II of the Detailed Account of issues, is written up first, and from this part and the Schedule of debits to Stock, Form C.P.W.A 72, is prepared Part I.

(f) Schedule of Transactions Adjusted under the Head "Cash Settlement Suspense Account" in the case of inter-departmental settlement with Cabinet Secretariat and the Ministry of Defence.

22.4.10 **Operation of Minor Head "107-Cash Settlement Suspense Account" below the Major Head "8658-Suspense Accounts" for the settlement of inter-divisional transactions has been dispensed with from 1.4.1993. Instead, a new procedure for advance payment as enumerated in the revised Appendix 7-A of CPWA code has been introduced. Operation of this Minor Head would continue for the clearance of old outstanding Debit balances under this head till all such outstanding balances there under are liquidated.**

With a view to minimizing the operation of Suspense heads and also to arrest future accumulations thereunder, Minor Head "107-Cash Settlement Suspense Account" below the Major Head "8658-Suspense Accounts" would henceforth be operated for the settlement of inter-departmental transactions with the Cabinet Secretariat and the Ministry of Defence. All the transactions relating to services rendered or supplies made by the Divisions of CPWD to the Cabinet Secretariat or/and the Ministry of Defence should be classified as Debit under Sector L – Suspense and Miscellaneous – Sub-Sector(b) Suspense and Major and Minor Heads thereunder : "8658 – Suspense Accounts" "107-Cash Settlement Suspense Account". These transactions as and when take place should be posted in Client-wise (viz. Cabinet Secretariat or/and the Ministry of Defence) Register of transactions adjusted under the head "107 – Cash Settlement Suspense Account" in Form 1 of Appendix 7-C (b) of C.P.W.A. Code on closing the Monthly Account" of the Division. A copy of Part I of Form 1 should be sent to the Client Department/Ministry concerned duly supported by all the relevant vouchers and receipt of the cheque/draft should be watched through the Register referred to above. The Cheque/Bank Draft when received, should be entered on the Receipt side of the Cash Book, the entry being classified as credit to the minor head "107 – Cash Settlement Suspense Account" below the Major Head "8658 – Suspense Accounts" thus clearing the original debit under this head and the cheque should be sent to the Bank for encashment or for making necessary adjustment of the cheque by Debiting Sub-head "Remittances into Bank" under the Minor head "102-Public Works Remittances" below the Major Head "8782- Cash Remittances etc."

On realization of the proceeds of cheque through Receipt Scroll received from Focal Point Bank, PAO of the Division will clear Debit head “Remittances into Bank” under the Minor Head “102-Public Works Remittances” below the Major Head “8782 - Cash Remittances etc.” by minus debit per contra debit to minor head “108-Public Sector Bank Suspense” below the Major Head “8658-Suspense Accounts. However, Divisional Officer on receipt of the Copy of Receipt Scroll from the Dealing Branch, will enter the same in Part-I of Form C.P.W.A 51 to be sent along-with Monthly Account to the PAO of the Division.

Remittance of cheque/Bank Draft in settlement of inter-departmental transactions with Cabinet Sectt./Ministry of Defence should be intimated by the client Department in Form 2 of Appendix 7-C(b)

Note: All items of claims relating to cash transactions should be detailed individually in Form C.P.W.A 76-A.

(g) Classified Abstract of Expenditure

22.4.11 A consolidated account of all expenditure debited against the grants of the division should be prepared in Form C.P.W.A 74, Classified Abstract of Expenditure. The figures relating to the several major and sub-major heads should be entered in separate sections, arranged in the order indicated in the List of Major and Minor Heads of Accounts.

Note 1 – When Works for any of the Departments named below are undertaken as a standing Military Engineer Service arrangement, vide paragraph 22.4.6(a), and funds for the purpose are allotted to the division, the expenditure connected therewith should also be abstracted in Form C.P.W.A 74 the classification of expenditure being that prescribed in respect of the works concerned vide Note 3 below paragraph 3.1.7.

- (i) Indian Air Force**
- (ii) Posts**
- (iii) Telecommunications**
- (iv) Archaeological Department**

Note 2 – Refunds of Revenue are excluded for this Abstract, as they are treated as minus Revenue, vide paragraphs 9.4.1. “Receipts and Recoveries on Capital Account” are included in the Abstract as minus expenditure, as they are taken in reduction of the charges under the major head concerned vide Statement E of Appendix 2.

(h) Monthly Account

22.4.12 The Monthly Account should be prepared in the Form C.P.W.A 80 (with all supporting registers, schedules, vouchers, etc.) for presentation to the Divisional officer and submission to the Pay and Accounts Officer. This account is an abstract of

the entire receipts and disbursements of the month as worked out in the Abstract Book (Form **C.P.W.A 81**) and as detailed in the various schedules and registers, and shows also in the opening and closing cash balances. On the back of the form are printed (1) a memorandum of miscellaneous cash receipts paid into Banks, and (2) a certificate in respect of the closing cash balances of subordinate disbursing officers. The entries in the Accounts are divided into three groups – (1) Revenue Entries, which are totals of receipts of Government under the several major heads, as taken from the Registers of Revenue Realised, Form C.P.W.A 46. (2) Expenditure Entries which are the totals of expenditure of Government for the several divisions of major heads and are posted from the Classified Abstract of Expenditure, Form C.P.W.A 74 and (3) Other Heads, entries in which representing both receipts and disbursements are posted from the Schedules of Deposits, Takavi Works, Miscellaneous Heads of Account, and transactions adjusted under the head “107-Cash Settlement Suspense Account,” Forms **C.P.W.A 79, 66 and 76-A** respectively.

Note 1 – The entries posted under the several heads in the Monthly Account should be checked with corresponding entries in the Abstract Book (Form C.P.W.A 81).

Note 2 – The totals 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 etc., 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 the difference.

22.4.13 (a) There are certain transactions recorded in the initial cash and stock accounts, which involve no operation on a revenue, expenditure, or any other prescribed heads of the accounts classification, as every such entry is counterbalanced either at once or after an interval, by a similar entry of the reverse character. It is not necessary to include transactions, for audit purpose, in any of the schedules and registers subsidiary to the Monthly Account, but the Divisional Accountant should see that all transactions are cancelled by each other in due course.

(b) The transactions fall under the following two classes.

- (i) Cash from Bank – A cheque drawn to replenish the cash chest is debited to this head in the Cash Book, and per contra the amount of the cheque is entered at once, as cash received, under the same head, a cheque drawn by designation being cash (vide paragraph 6.1.1), even though not cashed at once.
- (ii) Transfers within division – adjusted on the basis of Advance Payment by operating Stock/Works Advance etc.. The procedure of which is laid down in Appendix 7-A of this Code.

22.4.14 Save as provided in paragraph 22.4.13, all transactions of the division, as recorded in the initial accounts of cash and stock and in the transfer entry book, enter one or other of the prescribed schedules, the details being in some cases recorded in

supporting schedule dockets. Transactions recorded in the cash book and the transfer entry book are posted direct from those sources, no items being omitted, but those recorded in the initial accounts of stock, Forms C.P.W.A 8, 9 and 10 are dealt with as under:-

- (a) those brought to account through the Cash Book or the Transfer Entry Book (vide paragraph 7.2.29) e.g., stock purchase in cash, stock sold for cash, and stock received from works, are left out, and
- (b) the rest are posted direct from the Summary of Stock Receipts and the Summary of Indents, Forms C.P.W.A 9 and 10.

To ensure the accurate compilation of accounts, it is essential that the transactions referred to in (a) above are not brought to account twice, and the Divisional Accountant should see that all items of this class are correctly separated off in the Summary of Stock, Receipts and the Summary of Indents, Form C.P.W.A 9 and 10 as prescribed in Note below paragraph 7.2.29.

(i) Submission to Pay and Accounts Officer

22.4.15 The Monthly Account in Form C.P.W.A 80 is due to reach the Accounts Office by such date of the month following that to which it relates, as may be fixed by the Chief Controller of Accouns. It should be supported by the following documents:-

Revenue Realised (see also Para 22.4.4(f) and the note thereunder

1. Schedule of Refunds of Revenue
Receipts and Recoveries on Capital Accounts, in Form C.P.W.A 46-A.
2. Classified Abstracts of Expenditure, Form C.P.W.A 74 [see also para 22.4.4(f)]
3. Schedules of Works Expenditure, Form C.P.W.A 64 [see also paragraph 22.4.6 (c)]
4. Schedule of Establishment Expenditure, Form C.P.W.A 64-A [see also paragraph 22.4.4 (f)]
5. Consolidated Contingent Bill (With necessary vouchers) Form G.A.R. 31
6. Schedule Dockets, Form C.P.W.A 61 with necessary vouchers, transfer entry order, survey reports and sale accounts attached to each (See also Note 1 below paragraph 22.4.2) .
7. Schedule Docket of percentage recoveries Form C.P.W.A 62.

23. **Statement showing the expenditure on Deposit Work, Form CPWA-65-A**

24. List of Accounts submitted to Pay & Accounts Officer, Form C.P.W.A 83.

Note 1 – If the Divisional Officer is required by any rule to make a formal report periodically, of the progress of expenditure on a Deposit Work to the administrator or depositor concerned, the report in Form C.P.W.A 65-A setting forth the amount of the estimate, the total deposits received and the progressive expenditure, should accompany the Schedule of Deposit Works, so that **Pay and** Accounts Officer may, after auditing the schedule, verify the report and forward it to the local body or person concerned.

Note 2 – If the Divisional Officer is authorized to refund, without reference to higher authority, fines which have been remitted by a court of law, the original orders of the court should accompany the Schedule of Refunds of Revenue.

22.4.16 The Schedules relating to the suspense and deposit accounts, Form C.P.W.A 70, 73 and 79 and the Workshop Suspense Schedule, must be submitted to the Pay and Accounts Officer, month after month, so long as there are balances outstanding under the accounts concerned, whether there have been transactions during the month or not. The Schedule of Miscellaneous Public Works Advances Form C.P.W.A 70 and the Schedule of Deposits, Form C.P.W.A 79 should however be restricted to the items affected during the month. In respect of the Schedule of Deposit Works, Form C.P.W.A 65 the Divisional Officer may, if so authorized by the Accounts Officer, dispense with the submission every month, of Part II of the Schedule, provided (1) that this Part is invariably submitted with the accounts for March, and (2) that, if Part II for any month contains works, any expenditure thereon has been charged to Miscellaneous P.W. Advances, and extract from Part II relating to such works only is submitted to the Pay and Accounts Officer. Similarly, in the Schedule of Miscellaneous Works Advances, Form C.P.W.A 70, for the month other than March, items which do not exceed Rs.5 each may be shown in a lump sum, if so authorized by the Chief Controller of Accounts. Subject to these exceptions, the remaining schedules are necessary only if there have been any transactions during the month.

Note 1 The Abstract Account of Credits, Debits and Balances of the Material Purchase Settlement Suspense Account, Form C.P.W.A 69 and the Schedule of Miscellaneous Works Advances, Form C.P.W.A 70 for September and March should be accompanied by a list of items outstanding under the Suspense Heads for more than six months.

Note 2 - The Schedule of transactions adjusted under the Head “107-Cash Settlement Suspense Account”, Form C.P.W.A 76-A for September and March should be accompanied by a statement in Form C.P.W.A 76-B showing the outstandings which are unsettled for more than six months.

22.4.17(a) With the exceptions noted below (as to which, however, see clause (b) below), all vouchers and transfer entry orders in support of cash payment and other charges in the accounts must accompany the Monthly Account:-

- (i) Muster rolls or other vouchers in support of payments to laborers irrespective of the amount
- (ii) Vouchers in support of payments of wages to members of the work-charged establishment (**other than those borne on regular Estt.**) corresponding to class IV staff, in regular establishment.
- (iii) Other cash vouchers, relating to works (other than running/final account bills of Contractors/Suppliers) and contingencies, the amount of which do not exceeds Rs.1000/-.
- (iv) Invoices or other vouchers in acknowledgement of issues of stock materials, including issues of outturn from Manufacture to Stock.
- (v) Vouchers in support of payments made for the conversion of cash deposits into interest-bearing securities in cases in which no vouchers other than the security itself or a safe custody certificate of the security exists.

Note – When a voucher of this class is not submitted to the Pay and Accounts Officer, the reasons should be noted against the entry of its amount in the Schedule docket or in the Schedule of works expenditure, see Note 1 below paragraph 22.4.2.

- (vi) Transfer entry orders of the classes enumerated below:-

Those involving debits to remittance heads other than in respect of expenditure on works. Those relating to charges which are supported by vouchers received in transfer.

Those involving credit to Revenue Head (Gross Receipts) or to any Miscellaneous Head of Account otherwise than in respect of expenditure on works.

(b) All vouchers (other than Muster Rolls) in support of debits to contractors should be submitted to the Accounts Officer even though falling under any of the exceptions to clause (a).

(c) The Land Award Statements, the vouchers and the accounts etc., received from the Land Acquisition Officers in respect of land acquired together with the Transfer Entry order approved by the Divisional Officer should after relevant entries thereof in the Register of Land charges be submitted to the Accounts Officer.

(d) All Survey Reports of Stores (Form C.P.W.A 18) and Sale Accounts (Form C.P.W.A 19) must also accompany the Monthly Account. Sale Accounts in support of cash credits to Stock should be attached to the Stock Account, Form C.P.W.A 73, Survey Reports and Sale Accounts in support of other credits to Stock should be attached to the schedule dockets pertaining to the works or accounts debited, those in

support of the Tools and Plant indents Form C.P.W.A 14, vide paragraph 22.4.15(20), should accompany that document, and the remaining Survey Reports and sale accounts should be attached to the schedule dockets relating to the works or accounts credited.

22.4.18 The Divisional Accountant is required to sign not only the Monthly Account but also all the schedules etc., accompanying it. It is not necessary that the Divisional Officer should sign all these documents; he must, however, sign the Monthly Account and the List of Accounts Form C.P.W.A 83, unless he is absent from headquarters, in which case he should send to the Pay and Accounts Officer, as soon as he can examine his books and papers on return, a report in Form C.P.W.A 84 (with a duplicate copy of the Monthly Account signed by himself), without which the Pay and Accounts Officer will not pass the Monthly Account finally. The Contingent Bill must invariably be signed by the Divisional Officer.

Note – It is desirable that the Divisional Officer should make arrangements for the review by himself of all vouchers before they are submitted to the Pay and Accounts Officer and that unless the circumstances are exceptional, he should sign the accounts himself.

22.4.19 In connection with the accounts for March, the following points should receive special attention:-

(a) The entry of the closing cash balance should be supported by (1) the original cash Balance Reports (Form C.P.W.A 5) of all Disbursing Officers including the Divisional Officer and (2) a certificate of the Divisional Officer to the effect that he has obtained on or after 31st March and retained in his office an acknowledgement from the officer or subordinate concerned, in respect of each item of imprest or temporary advance shown in the Cash Balance Reports of the Division for 31st March.

Note The Original Cash Balance Reports of sub-ordinate disbursing officers should be initialed by the Divisional Officer before transmission to the Accounts Officer.

(b) To Part II of the Schedule of Reconciliation of Cheques and Remittances, Form C.P.W.A 51, should be subjoined, a statement, in the form given below, in respect of the cheques drawn to meet payments of works.

Particulars	No. of Cheques issued	Amount
For the whole month		
During the last five working days of the month		

(c) The Schedule of Deposits, Form C.P.W.A 79 should be accompanied by the Account of Interest-bearing Securities, Form C.P.W.A 86, referred to in Paragraph 15.6.1

II. Review of Unsettled Accounts

22.4.20 The several registers and schedules relating to the suspense and deposit heads of account and the accounts referred to below should be reviewed monthly so that the steps necessary to effect the expeditious clearance of outstanding balances, whether by actual recovery or by adjustment in the accounts, may be taken regularly throughout the year. In February or early March, special steps should be taken with a view to bring about all possible reductions in the number and amounts of outstanding items at the close of the year; and within six weeks of the submission of the Monthly Account for March, a consolidated certificate in respect of the balances, other than cash, should be forwarded to the Accounts Officer in Form C.P.W.A 91, Annual Certificates of Balances.

(i) Contractors ledger (ii) Works Abstract (iii) Schedule docket (iv) Register of Works, (v) Licence fees Registers and other records of assessment and realization of revenue referred to in Paragraph 9.1.4.

Note – If the closing balance under any head is nil, it does not necessarily follow that a certificate is not required in respect of it. In all cases in which there was a balance at the commencement of the year, or there were any transactions during the year, a certificate should be recorded, the wording of it being suitably amended (if necessary) in case the closing balance is nil.

22.4.21 Similarly, the prompt settlement of all remittance transactions, original or responding, should receive the personal attention of the Divisional Accountant (vide paragraph 5.5.3), who should take special steps early in March to bring to account all liabilities and assets awaiting settlement, and to effect clearance, in the accounts of March of as many outstanding items as possible. Liabilities, as well as, outstanding debits and credits remaining unadjusted at the end of March should be watched individually with a view to their clearance before the accounts of the year are closed finally. It is not sufficient that the Divisional Office has brought to account all the transactions the responsibility for which devolved on itself. It is equally important that necessary action be taken to move the other parties concerned to bring to account or settle the outstanding items, the intervention of the Accounts Officer being sought, where necessary.

III. Closing the Accounts of the year

22.4.22 The financial year terminates on 31st March, and actual transactions taking place after that date can on no account be treated as pertaining to the year. It is, necessary, however, that as many of the unadjusted outstandings of the year as possible, should be cleared within the accounts of the year, and the errors in accounts coming to notice after 31st March should be set right, if possible, without affecting the accounts and estimates of the following year. Whilst, therefore, it is necessary that the cash accounts should be positively closed on the 31st March and also the Stock Accounts in respect of actual transactions, the Transfer Entry Book and the stock accounts should be kept open

for transfer entries relating to rectification of errors and settlement of outstandings. These accounts should be closed on the 20th May or on such other date, as may be prescribed by the Chief Controller of Accounts.

Note – If any adjustments in accounts have been purposely deferred till the close of the accounts of the year, it is permissible to effect them after 31st March in the same way as adjustments in rectification of errors notified after that date.

22.4.23 The transfer entry transactions referred to in paragraph 22.4.22 should be consolidated into a special Monthly Account, which, with all the necessary accompaniments, should be submitted to the Accounts Officer on or before 1st June or any other date that may be prescribed by him. This account is known as the Supplementary Account of the year.

Note – This account should be of the simplest character and should set forth only the transactions to be brought to account. It is not necessary, for instance, to repeat in any of the Suspense or Deposit Schedules, the items not affected, so long as, in addition to the necessary details of the items affected, the totals for the accounts concerned are also given.

IV. Miscellaneous Returns

22.4.24 Other account returns which the Divisional Officer should submit to the Accounts Officer are the following:-

(a) Monthly:-

Certificate regarding the completion of the Register of Licence Fee Register and revision of Licence Fees in Form C.P.W.A 75-B.

(b) Half yearly:-

(i) Lists of items outstanding for more than six months under the suspense heads 'Material Purchase Settlement Suspense Account' and 'Miscellaneous Works Advances' alongwith the Monthly Accounts for September and March (to be attached to Form C.P.W.As 69 and 70)

(ii) Statement in Form C.P.W.A 76-B showing the outstanding which are unsettled for more than 4 months under "Cash Settlement Suspense Accounts" alongwith the monthly accounts for September and March (to be attached to Form C.P.W.A 76-A)

V. Corrections in Accounts

22.4.25 (a) If an item in the accounts which properly belongs to a revenue or expenditure head is classified wrongly under another revenue or expenditure head, the error may be corrected at any time before the accounts of the year are closed, but after the accounts are closed, no correction is admissible except as permitted in Para 8.1.2 to 8.1.4 of this Code and in cases affecting the account, of works including those falling under paragraph 10.6.12 of this Code.

Note 1 – Errors in suspense accounts are governed by the rule in clause(b).

Note 2 - If an error be detected after submission to the Pay and Accounts Officer of the Divisional Officer's Supplementary Account of the year, it should nevertheless be reported to the Chief Controller of Accounts for instructions unless the amount be not more than ten rupees.

(b) All errors affecting debt (including suspense) and remittance heads must be corrected, however old they may be.

(c) When a correction is permissible, it should be made by a formal transfer entry, but when it is not permitted, it is sufficient to make a suitable note of it in the account concerned or to make the necessary alterations in the Progressive figures, as may be necessary.

22.4.26 All corrections in accounts which may be advised by the Pay and Accounts Officer on auditing the documents, should, after verification, be carried out in all relevant records, the entries being made in red ink (quoting the audit note or other advice) and attested by the dated initials of the Divisional Accountant.

Note – The Divisional Accountant is responsible that all corrections advised by the Pay and Accounts Officer are specially brought to the notice of the Divisional Officer.

VI. Proforma Accounts

22.4.27 When the details of any class of transactions, as recorded in the prescribed accounts, are not sufficiently indicative of the financial results of the operations of a given period and it is necessary to ascertain the results, it is usual to prepare periodically suitable proforma accounts in addition.

Note 1 – If the maintenance of such supplementary accounts is necessary for audit purposes, and no form has been prescribed by the Comptroller & Auditor General of India, the Chief Controller of Accounts will determine the required forms in consultation with Controller General of Accounts, but if the accounts are required for administrative purposes, the accounts will be maintained in such form as may be agreed upon between the Chief Controller of Accounts and Government.

Note 2 – If the proforma account relates to transactions of two or more divisions the compilation of it is undertaken by the Pay and Accounts Officer, and Divisional Officers may be required to furnish the necessary data. A pro-forma account relating to a single division will be prepared by the Divisional Officer and if it is an account prescribed by an administrative authority, the Pay and Accounts Officer may not be required to check it except in pursuance of an arrangement agreed upon between him and Government.

22.4.28 If for the purposes of any pro-forms account which the Pay and Accounts Officer is required to prepare or check, it is necessary to determine the charges incurred on a particular work or service, or a group of works or services, the expenditure thereon should be booked separately in the general accounts, even though, under rule, it may not be customary to estimate or account for such expenditure separately. Detailed instructions in this connection will be issued by the Chief Controller of Accounts in consultation with Government, where necessary. See also paragraph 3.2.1 (d)

22.4.29 The proforma accounts showing the results of the working of irrigation, etc, projects, productive as well as unproductive for which capital accounts are kept, are prepared annually by the Pay and Accounts Officer in accordance with the rules prescribed in the Government Accounting Rules,1990. These accounts are known as the Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works.

Note – For rules relating to pro forma accounts of irrigation water courses, see paragraph 5 of Appendix 3

22.4.30 For workshops, manufactures and similar quasi-commercial undertakings, it is usual to prepare pro forma accounts periodically, vide paragraphs 12.2.2(d) and 14.3.1.

VII. Review by Divisional Officer

22.4.31 The Divisional Officer should review from time to time the several registers, books and accounts, as are maintained in the divisional and sub-divisional offices even though under the rules in this Code he may have scrutinized and intialled the individual entries or sets of entries therein. To this end he may require these records to be laid before him through the Divisional Accountant, monthly or at such other intervals as may be fixed by him. The Fact of such review should be placed on recording all cases preferably in Form C.P.W.A 96 (Memo of Review) posted in a suitable position on the account etc. concerned.