

Invoice

The indent is filled by indention officer (SDO or AE) along with invoice, then it ~~is~~ is sent to storekeeper or issuing officer.

The issuing officer issues the material and then fills the invoice, as the actual materials issued. He then returns the invoice to indenting officer.

The indenting officer returns the same to the storekeeper as ~~after~~ token of acknowledgement of the receipt of the material.



Bills - The payments to the contractor are made by preparing bills which are checked and passed by SDO. The bills are only prepared for the work done made by junior engineer measured, recorded in the M.B. and abstracted.

The following are bill forms which are used for varying types of payments to be made to the contractor/J.E./office.

— First and Final Bill (Form 24)

- This form is used when a single payment is made to a contractor or supplier on the completion of the work as a final settlement of the claim.

— Running Account Bill^B (Form 27)

— Running Account Bill A (Form 25 white) —

This form is used for advance payment without any measurement, for works only and not for supply.

— Running Account Bill B (Form 26 white) —

This form is used for secured advance payment for works only. This form is also used for running payment partly for secured advance, partly for advance and partly for measured works.

— Final Bill B (Form 26 yellow) —

This form is used for payment of final bill if the recovery of secured advance payment is already made, is to be adjusted.

If the advances are recovered previously then the final bill is prepared on Final bill C i.e. Form 27 yellow.

— Running Account Bill D (Form 27)

This form is used for making on account payment to contractors on lump sum contract. PTD

Final Bill (Form 27 B) —

This form is used for making final payment to contractors on lump sum contracts.

VOUCHER (आज्ञाप) —

— Voucher is a written document which is kept as a proof of a payment. It is given some number along with date of payment and kept in safe for future records.

— Pay bills/rolls on which the signatures of the employees are taken in taken as their pay received from the vouchers.

Cash Book (शुद्धावली) —

— The cash book is one of the most important record and posted and maintained correctly day to day in the Divisional office and sub divisional office.

— The transactions relating to the actual receipt and payment of cash are recorded in register made of PWA Form no. 01 known as Cash Book. PWA

Temporary Advance -

When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster book or other voucher which has already been passed for payment, the amount remitted should be treated as a Temporary Advance and accounted for in form (2) in the same way as an imprest.

The amount of Temporary Advance should be closed as soon as possible.