

Accounts in P.W.D.

Various Account Forms to be used in P.W.D. —

The various account forms to be used in P.W.D. for accounting are as follows:-

- ① Measurement Book (M.B.) - Form No. 23
- ② Nominal Muster Roll - Form No. 23
- ③ Imprest cash - Form No. 02
- ④ Cash Book - Form No. 07
- ⑤ Register of stock receipt issues - Form No. 08
- ⑥ First and Final Bill - Form No. 24
- ⑦ Running Account Bill C - Form No. 27 white
- ⑧ Final Bill C - Form No. 27 yellow
- ⑨ Running Account Bill A - Form No. 25 white
- ⑩ " " " " B - " " 26 "
- ⑪ " " " " Final Bill B - " " 26 yellow
- ⑫ Running Account Bill D - " " 27 A
- ⑬ " " " " Final Bill - " " 27 B
- ⑭ Hand Receipt - " " 28
- ⑮ " " " " Cash Book - " " 01



## Measurement Book (M.B) Form No 23-

Particulars	Detail of actual Measurement				Contents Area
	No.	No.	B	D/H	

A measurement book is the original record of all kinds of work which are susceptible of measurement. All entries in a measurement book form the basis of payment.

The rules should, therefore, be observed while writing a measurement book so that the entries are reliable, clear and all chances of making double payment are avoided.

All the work of construction or maintenance and repairs or supplied in connections with the work are got done by the PWD through contractors, suppliers, or by employing daily labour are recorded in the measurement book. The total quantities are calculated and the payments are made on the basis.

\* Bills for work done -

(a) Full name of the work as given

P.T.D.



- (b) Name of contractor -
- (c) No. and ~~date~~<sup>date</sup> of his agreement -
- (d) Date of written order to commence work -
- (e) Date of completion of work -
- (f) Date of measurement.

## Nominal Muster Roll (NMR)

### Form no 21

In case of works for a public body, a record has to be maintained for the labour employed on each day. This is achieved by maintaining the muster roll.

- on the strength of the presence mentioned in the muster roll, payment is made to the labourers.
- The presence in muster roll should be marked by a proper officer.
- Periodic inspection by higher authorities is expected.
- The muster roll consists of two parts.
- In the 1st Part, there are columns and spaces for the names of workers, designation, date of attendance,

P.T.O



Rate of wages, total amount due each worker, total amount due for the whole signature of the person taking attendance, signature of the officer making payment etc. This part is NMR.

→ In the 2nd part, details of quantity of work done by these workers all progress of work are recorded.

### Precautions —

- ① The muster roll should never be made in duplicate.
- ② The entries should be made in such a manner that it is not possible to interpolate or alter them.
- ③ As soon as the muster roll is ~~in such a manner that it is not possible~~ is passed, arrangement to make the payment of the same should be made as early as possible.
- ④ The details such as attendance or absence of workers and fines if any, imposed on them should be recorded in pen daily.
- ⑤ The unpaid payments should be recorded and kept as deposit and they should be paid later on by hand receipts.

F.T.O

(6) During making attendance in the Muster Roll, Father's/Husband's name of the workers and alongwith their permanent addresses should invariably be mentioned.

P.T.O



# Imprest Cash Form no. 02 -

Month & Date	Voucher No.	Sanctioned Transaction	Amount each Payment	Total	Head of Account.
1	2	3	4	5	6

- An imprest is a standing advance of a fixed sum of money given to sub-Divisional officers and sub-Assistant Engineer to enable them to make day to day petty payments.

This advance amount is known as imprest account.

- Receipts are entered in red ink while expenditure items are recorded in blue ink. Every payment is to be supported by proper voucher.

- The imprest amount should be spent while keeping view prevailing rules, regulations.

- The record of transactions must be prepared in duplicate. Original is sent to higher authority for sanction.

- The amount of imprest cash should be recouped, when necessary, usually at the end of each calendar month by

PTO

Submitting the account of money  
Spent and showing the balance.

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Indent Form 7 - "Materials from the stock are issued on demand in a proper form known as Indent". ~~Ind~~

It is prepared by SDO or AE in charge of the work.

- Indent form is prepared in quadruplicate (4 copies). An entry of the quantity of stock issued is made in all copies of ~~the~~ indent received over the signature of Store Keeper.

- one copy of indent is retained in Store Keeper, the second is returned at once to the Issuing officer, the third and the fourth copies are ~~sent~~ sent to Divisional officer.

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FORM 7 - Indent for stores Counterfoil	FORM 7 - Indent for stores Indent	FORM 7 - Invoice Invoice of Store supplied																								
Indent No. .... On ..... Date .....	Indent No. .... On ..... Date .....	To ..... By ..... On Indent NO. .... Issued by the ..... Date .....																								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">Description</th> <th style="width:15%;">No. or quantity</th> <th style="width:15%;">Head of account, etc.</th> <th style="width:15%;">Name of work, etc.</th> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	Description	No. or quantity	Head of account, etc.	Name of work, etc.					<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">Description</th> <th style="width:15%;">No. or quantity</th> <th style="width:15%;">Head of account, etc.</th> <th style="width:15%;">Name of work, etc.</th> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	Description	No. or quantity	Head of account, etc.	Name of work, etc.					<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:33%;">Description</th> <th style="width:15%;">No. of quantity</th> <th style="width:15%;">Head of account, etc.</th> <th style="width:15%;">Name of work, etc.</th> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	Description	No. of quantity	Head of account, etc.	Name of work, etc.				
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These materials should be delivered to ..... Indenting Officer. (Sub-Divisional Officer)			Date ..... Received ..... Date ..... Supplying Officer. Receiving Officer.																							
Certificate of Supply This indent has (not) been complied with in full — (The alteration, which I attested, have accordingly been made by me). Delivered to ..... on ..... By ..... Date .....																										
These materials should be delivered to ..... Indenting Officer, (Sub-Divisional Officer)																										