

## Working/Functions of Public Works Accounts:

### Compilation of Public Works Accounts

On receipt of the monthly accounts from various Public Works Divisions the PWA section should exercise preliminary check over the correctness of the accounts and classification and the monthly accounts will be posted in the VLC section after thorough check.

#### **Check of Monthly Accounts.**

The work of checking of Monthly Account should be taken as soon as the account is received in this office. It should be seen that –

- (1) It is complete in all respects with supporting schedules and vouchers as described in list of accounts Form CPWA- 83.
- (2) All the schedules attached with the monthly account are in proper form.
- (3) Figures of receipts and disbursements as shown in Form – CPWA – 80 tally with the totals of the items concerned as appearing in various schedules i.e. Form CPWA – 46,74, 76, 77, 79 etc. and also that these are correctly classified in the monthly account.
- (4) The items of receipts and disbursements are arithmetically tallied and if they do not agree the difference be taken to Misc. Work Advance or of ‘Deposit under intimation to the Divisional office.
- (5) The opening cash balance agrees with the closing balance of previous months and that the figure ‘Cash balance increased ‘if equal to the difference between opening and closing cash balance.
- (6) The monthly account Form CPWA 80/83 is signed by the Divisional Officers.

In addition to the general checks mentioned above the following further checks should be applied to the various schedules accompanying the monthly account to see that

- (1) It is arithmetically accurate.
- (2) The amounts appearing under ‘Deduct Refund is supported by a separate schedule of refund of revenue and the amount of refund agrees in the amount mentioned in the schedules’.
- (3) The schedule of refunds of revenue is done correctly and that the refunds are correctly classified.

#### **Classified Abstract of Expenditure.**

- (1) The totals under each head of account are correct
- (2) The figures are tallied with those appearing in respective schedules i.e. Form CPWA 62, 64, 73 etc. as also that the expenditure has been correctly classified.

#### **Schedule of Works Expenditure.**

- (1) The schedule is arithmetically accurate.

#### **Schedule of Revenue Realized CPWA – 46**

- (1) The amount brought forward from last month with reference to Form CPWA – 46 of the previous month.
- (2) The nomenclature of the works and the expenditure shown against each work during the month tallies with that shown in the schedule docket Form CPWA 61.
- (3) The figures of departmental charges are shown correctly as per Form CPWA – 62.

### **Schedule of Deposit Works From CPWA – 65.**

- (1) The opening balance is shown in Part – I and Part – II are correctly entered as per closing balance of previous month's account.
- (2) The expenditure figures and departmental charges are correct as per Schedule Docket Form CPWA – 61 and the Schedule Docket for percentage recoveries Form CPWA – 62.
- (3) The totals of 'Deposits and expenditure charged to Misc. Works Advances agree with corresponding totals in the Schedule of Deposits and Works Advances.
- (4) The report of progress of expenditure after verification by audit is transmitted to the responsible administrator of the work without delay.

### **Schedule of Takavi Form CPWA – 66**

The opening balance agree with the closing balance of the previous months schedules that the posting of works in Works Register is done as per rule and that closing balance is correctly awaited at

### **Schedule of Debits / Credits to Misc. Head of Account From CPWA – 76**

- (1) The totals are correctly struck
- (2) The figures and classification agree with that in schedule of works expenditure.
- (3) The suspense slips are prepared.

### **Schedule of Debits / Credits to Remittances Form – 77 and 77/A**

- (1) The totals and classification are correctly made.
- (2) Items have been correctly classified as originating / responding
- (3) All debit entries are supported by proper vouchers transactions on account of work done by Divisional Office for other parties are supported by detailed schedule works expenditure on Form CPWA –64
- (4) Reference to authority of acceptance of transfer entry
- (5) The Suspense Slips are prepared.

### **Schedule of settlement with Treasuries – Form CPWA – 51**

- (1) The differences as per line one have been correctly brought forward from previous month.
- (2) The figures of "difference" have been correctly worked out and
- (3) The figures in line are supported by consolidated Treasury Receipt and Certificate of cheques by Treasury office.

### **Schedule of Cash Settlement Suspense Account**

- (1) The opening balance agrees with the closing balance of previous month
- (2) The totals and balances are struck correctly
- (3) The entry of debits is agreed with the entry in the corresponding schedules

Stock Account Form CPWA – 73 and Form – 64 check of correct months receipts with reference to Form CPWA – 72 and Schedule Docket.

All corrections made in the monthly account or on any of the schedule should be adjusted to the Divisional office through special letters for correction after verification of the relevant records of the division.

The Supplementary Account for the year should be dealt with in accounts as far as possible in the same way as the monthly account of one of the month of the year.

**Schedule of Misc. Works Advances.**

In respect of all debits / credits under 'Misc. Head of Accounts' arising in the Divisional Accounts and adjustable finally by the DC sections of the Accountant in PWA section should issue Suspense Slips to the DC sections concerned furnishing all the details. This should be done after exercising the checks regarding classification. The fact of having issued the Suspense Slips should be noted in the schedules and monthly account and attested by Section Officer of the PWA section. The Suspense Slips should be issued direct to the DC section through WM section and WM Section should incorporate these Suspense Slips in the accounts of the same month.

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