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Concordance Table of Changes in “Chapter-1 Extent of Application” of C.P.W.A.Code

S.No.	Existing Provisions	Proposed Changes	Reasons for changes
1	2	3	4
1	In second line the word “For” is appearing	The word “ For” appearing in second line has been substituted by the word “in” due to spelling error.	In the original version of CPWA Code the word “in” was appearing hence the word “for” substituted by the word “in”.
2	The third line reads as “...rendering accounts of such transactions.”	Following has been added after the sentence “ to the competent authority for final consolidation of Accounts of the Ministry as a whole”	To specify the purpose and authority for the rendition of accounts.
3	The third line reads as “ They are supplementary to the financial Rules contained in the Central Public Works Department Code, the Delegation of Financial Rules,1978, the General Financial Rules, the Central Govt. Account (Receipts and Payments) Rules,1983 and in respect....”	The same has been rewritten as “They are supplementary to the financial rules contained in the Central Public Works Department Code, the Delegation of Financial Powers Rules, 1978, , the Central Government Account (Receipts and Payments) Rules, 1983, Govt. Accounting Rules,1990, the General Financial Rules, 2005, List of Major and Minor Heads of Accounts and in respect of ...”	The same has been necessitated as the General Financial Rules,1963 have been replaced by General Financial Rules,2005 with effect from 01-07-2005. The Govt. Accounting Rules 1990 having reference in CPWA Code too have been added before the words “ the General Financial Rules,2005”.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 2 OF C.P.W.A. CODE DEALING WITH THE DEFINITIONS.

Sl.No.	Existing Provisions	Proposed changes	Reasons for changes
(1)	(2)	(3)	(4)
1.	(1) Accounts Officer – by whatever name designated, means head of the accounting organization in Departments of the Central Government/Union Territory Administrations	Accounts officer means the Head of an office of Accounts or the Head of a Pay and Accounts office set up under the scheme of departmentalization of accounts.	In the existing provisions, Accounts Officer has been defined as <u>Head of the accounting organization</u> , which is not correct. He is only Head of an Accounts Office as defined in General Financial Rules, 2005. Head of Accounts Organization is Chief Controller of Accounts
2	(1-A) Audit Officer – means any officer subordinate to or under the superintendence of the Comptroller and Auditor General of India, who exercises audit function.	Audit Officer means the Head of an office of Audit	Revised definition is as per the definition given in the General Financial Rules, 2005
3.	(2) Last sentence “see also clause (59)”	Numerical (59) has been substituted by numerical (62) at the end of Sl.No.2	Due to the insertion of the definitions of Chief Accounting Authority, Chief Controller of Accounts and the Financial Adviser, the numbers have changed.
4.	(6) ‘Bank’ means	(b) Bank means the accredited Bank acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934)	As a sequel to the decision taken by the RBI to move away from the retail Banking of this Ministry, State Bank of India has been nominated as the accredited Bank of CPWD, hence the definition has been changed.
5.	(8) Charged – see paragraph 3.1.8	Charged means ‘expenditure which under the provisions	Mere reference of “see paragraph”.....does

		of the Constitution of India is not subject to vote by Parliament as enshrined in Article 112 (3) of the Constitution of India	not give complete definition in the Chapter –Definition. Efforts have been made to give complete but in brief the definition of charged Expenditure
6.	No definition of Chief Accounting Authority in the existing chapter	9. Chief Accounting Authority – means Secretary of the ministry.	For the purpose of inclusion of the definition of the Chief Accounting Authority
7.	No definition of Chief Controller of Accounts	10. Chief Controller of Accounts means the Head of the Accounting Organization of the Ministry	For the purpose of inclusion of the definition of the Chief Controller of Accounts
8.	(a) Commercial Department – See Chapter 4 of Government Accounting Rules 1990	(11) Commercial Department means the Department which functions on commercial pattern	Defined in a precise form. Chapter 4 of Government Accounting Rules, 1990 referred to against the definition of commercial Department at Sl.No.9 of the existing chapter 2 is quite vast.
9.	(16) Detailed Head – see paragraph 3.1.7	(18) Detailed Head means sub-scheme	The words “see paragraph 3.1.7” have been substituted by the words “means sub-scheme”.
10.	(21) { Clause (22) below } is appearing in second line of the definition of Division and Divisional office.	(23) { Clause (24) below }	Consequent upon the inclusion of the definition of Chief Accounting Authority and “Chief Controller of Accounts” at Sl.No.9 and 10 respectively, subsequent numbers have changed hence clause (22) substituted by clause (24)
11	22 (i) Clause (18) is appearing at the end of the definition of “Divisional Officer.”	(24) (i) See also clause (20) at the end of the definition	i) Same as above

	(ii) The words “Accounts Officer” are appearing in the second line of sub-para below the existing paragraph	of “Divisional Officer” (ii) The words “Pay and “ have been added with the words “Accounts Officer” in the second line of sub-para below the enumerated Paragraph 24.	ii) As the Divisional Officers render their Accounts to the Pay and Accounts Officer, hence the words “Pay and” have been added to read as “Pay and Accounts officer”
12.	Definition of Financial Adviser has not been given in the existing Chapter 2 – Definition	(26) Financial Adviser – mean adviser on Budget and Accounts matter including internal Finance of the Ministry	For the purpose of the inclusion of the definition of the Financial Adviser.
13.	(25) Grant see paragraph 5.2.1	(28) Grants means provision of funds approved by Parliament	Instead of reference of paragraph 5.2.1, definition of Grant has been given in a precise form
14.	(26) Inclusive rate of cost – see clause (44)	(29) Inclusive rate of cost – means the rate of cost of the entire work relating to a sub-head, including the cost of material, if recorded separately in Accounts.	In the existing Sl.No.(44) the definition of Rate of cost and inclusive rate of cost has been given. It has now been segregated at new Serial No.29
15.	(33) Major Head – see paragraph 3.1.7	(37) Major Head – means main unit of classification in accounts denoting function eg., 2059 – Public Works, 2216 – Housing etc.	Reference of paragraph 3.1.7 has been substituted by complete definition of Major Head
16.	(32) Major Estimate is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs.1,00,000/-	(37) The figure of Rs.1,00,000 has been substituted by Rs.50,00,000.	Change necessitated due to enhancement of amount for Minor Estimates.
17.	(35) Minor Estimate is a term applied to the estimate for a work,	(38) As above	Substitution in the amount from

	when the sanctioned amount of the work expenditure does not exceed Rs.1,00,000		Rs.1,00,000 to Rs.50,00,000 is based on Ministry of Urban Development, Works Division's Letter No. 18/18/04WI(DG)/W3 dated 17-03-2005.
18	(36) Minor Head – See paragraph 3.1.7	(38) Minor Head – means programme	Reference of Paragraph 3.1.7 substituted for the sake of complete classification
19.	(40) Payment on Account – see clause (37)	Deleted	Deletion is due to the fact that the definition of payment on account is already covered in the existing clause (37) and new clause (40)
20.	No definition of Public Works in the existing Chapter 20 Definitions.	(44) Public works – means civil works and Irrigation, Navigation, Embankment and Drainage.	New definition for Public Works as given in the General Financial Rules, 2005
21.	(44) Rate of Cost and Inclusive Rate of cost	Refer Sl.No.14, old clause (26) and new clause (29)	Reasons as given in column 4 of Sl.No.14. Portion relating to inclusive rate of Cost deleted and shifted to new clause (29)
22.	(48) Sectional Officer	(51) “Sectional Officer of Horticulture Department” added after the words “Electrical Works” appearing in second line of this clause	Addition of Sectional Officer of Horticulture is due to amplification of the definition of Sectional Officer.
23.	(60) Voted – See paragraph 3.1.8	(60) Voted means – Expenditure flowing from Consolidated Fund of India duly voted by Parliament”	Reference of paragraph substituted by complete classification.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 3-GENERAL OUTLINES OF SYSTEM OF ACCOUNTS

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
1	The first line of Para 3.1.1 reads as “ The Public Works Department executes primarily works of all classes * required...”	The * has been replaced by following “i.e Public Works Building.” The * below 3.1.3 stands deleted.	To bring continuity in the text of the Para.
2	The Second line of para 3.1.1 reads as “ ...except such works as are vested in, or transferred to...”	This has been changed to read as “...except such works as are vested in, <u>or deleted in terms of the provisions of Chapter 5 of General Financial Rules,2005</u> or transferred to..”	As per Chapter 5 of General Financial Rules 2005, the Administrative Ministry/ Department is authorized to undertake the works from other agencies also.
3	There is no Note 2 below Para 3.1.1	Note 2 as under has been added “ Note 2:- Procedure for execution of works by a Ministry as laid down in Rule 132 Read with Rule 126(1)(2)(3)(4) and Rule 133 of General Financial Rules, 2005 shall be followed. ”	This is to elucidate the provisions of General Financial Rules,2005 to substantiate change at sr. No. 2
4	The last line of Para 3.1.2 reads as “ Rule 29 is reproduced in the Annexure to this Chapter”	It will read as “ Rule 29 is reproduced below”	Rule 29 of G.A.R-1990 has been reproduced below for streamlining and bringing continuity in the text of the Code.
5	Para 3.1.3 reads as “ ... Works of Government other than works referred to **, are adjusted finally...”	It has been changed to read as “...Works of Government other than works referred to <u>below</u> are adjusted finally...”	This has been done to bring continuity in the text.
6	There are only three(3) items below Para 3.1.3 under **	The following transactions have been added “ (iv) Works connected with Cabinet Secretariate	The Works of Cabinet Sectt. and Ministry of Defence are not finally adjusted in the Divisional Books. They are initially booked under “Cash Settlement Suspense

		and Ministry of Defence”	Account” for final clearance on receipt of cheque from these Deptts..
7	Text is appearing below Para 3.1.3 after * and **	The same has been deleted and adjusted with respective text.	To streamline the provisions of the code.
8	Note 2 below Para 3.1.3 reads as “ Note 2:- When a division undertakes a service on behalf of another division, the connected receipts and charges are, in the absence of any instructions to the contrary, passed on for adjustment finally in the account of the latter division.”	This has been changed as under:- Note 2 – When a Division Undertakes a service on behalf of another Division or supplies material to another Division, inter-Divisional settlement is resorted through Advance Payment by the Indenting Division as contemplated in Appendix-7A of this Code read with CGA’s OM No. 18(4)/92/TA/237 dated 16-03-1993 as amended by OM No. 18(4)/92/TA/169 dated 25-03-1994.	This change has been done in the light of CGA’s OM No. 18(4)/92/TA/237 dated 16-03-1993 as amended by OM No. 18(4)/92/TA/169 dated 25-03-1994.
9	Three Heads I,II,III below Para 3.1.6 read as:- I Expenditure Head:- For charges adjustable finally in the accounts of Divisional Officers II Revenue heads:- For revenue receipts creditable finally to Government in the accounts of Divisional Officers III Remittance heads:- Receipts as well as payments for cash, stores or other values received from or paid to or on behalf of other departments or Governments.	The following has been added at the end of each head as given below:- I Expenditure Head:- For charges adjustable finally in the accounts of Divisional Officers i.e 2059-Public Works,2216-Housing,4059-Capital Outlay on Public Works etc. II Revenue heads:- For revenue receipts creditable finally to Government in the accounts of Divisional Officers i.e 0059-Public Works, 0216-Housing etc. III Remittance heads:- Receipts as well as payments for cash, stores or other values received from or paid to or on behalf of other departments or	This is to explain the classification and heads of account in which the Public Works Transactions are normally adjusted.

		Governments i.e 8782-Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer.	
10	The fourth line of Para 3.1.7 reads as “..The sub-heads are further divided into detailed heads...”	It has been changed to read as “..The Sub-Heads are further divided into Detailed Heads and detailed heads are further divided into object Heads	This change has been done to explain the complete system of classification.
11	The last line of Note 1 below para 3.1.7 reads as “.. Refer also Note 2 below Rule 26 of Government Accounting Rules, 1990	This has been changed to read as “..... Subject to observance of conditions laid down in Note 2 below Rule 26 of Government Accounting Rules, 1990”	To bring clarity in the text.
12	In Note 3 below Para 3.1.7 the words “ Accounts Officer” are appearing.	The words ‘Accounts Officer have been substituted by the words “ Pay and Accounts Officer”.	
13	Para 3.2.1(a) reads as “The Divisional Officer, is the primary disbursing officer of the Division who is permitted to obtain, by cheque on the banks, the funds...”	This has been changed as under “The Divisional Officer, is the primary disbursing officer of the Division who is permitted by the Chief Controller of Accounts through Letter of Credit to obtain, by cheque on the banks, the funds...”	Under the Scheme of Departmentalisation of Accounts, the CGA/CCA is competent to delegate Cheque Drawing Powers.
14	The last line of para 3.2.1(a) reads as “..He also collects some of the departmental receipts of the division and pays them into the banks.”	The same has been changed to read as “ ..He also collects some of the departmental receipts of the division and pays/remits them into the banks.”	As the receipts are remitted into bank for inclusion in Government Account.
15	Note (ii) below Para 3.2.1(a) reads as “ In the Departmentalised accounts set up, Divisional Offices are assigned a letter of credit against which they draw cheque for payment of all bills passed by them”.	This has been changed as under:- “Note-(ii) In the Departmentalised Accounts set up, Divisional offices are assigned a Cash Assignment Account in the accredited Bank by Chief Controller of Accounts, against which they draw cheques for payment of bills passed by them on the basis of letter of credit . The guidelines for opening and closing of Cash Assignment Account are given in Annexure ‘A’ to this Chapter”	This is to streamline the practice of Scheme of Departmentalisation of Accounts.
16	There is no para 3.1.10	The Following Para 3.1.10 has been added:- “3.1.10 Classification of Lump Sum Advance to provide for immediate Financial Relief (i) In terms of the provisions of	This Para has been added to explain the accounting procedure for grant of Immediate Relief on death of Govt. servant in harness.

		<p>Rule 79 to 81 and Government of India's Decision thereunder contemplated in "Compendium of Rules and Advances", a Head of Department or a Head of office may sanction an advance to the family of a Government Servant in permanent or temporary employ (excluding casual and daily-rated staff) who dies while in service (whether on duty or on leave with or without pay) in order to enable the family to meet its immediate requirements, if in the opinion of the Head of Department or the Head of Office, as the case may be, the family concerned has been left in indigent circumstances upon the death of the Government servant on whom it was dependent and is in immediate need of financial assistance.</p> <p>(ii) The amount of an advance which may be granted under Rule 79 shall be equal to two months' basic pay and Dearness pay taken together of the deceased Govt. servant, subject to a maximum of Rs. 8,000/- (Rupees Eight thousand only).</p> <p>(iii) The Head of Department/offices shall see that the advance (granted under Rule 79) is adjusted as early as possible, and in any case, within a period of six months from the date of its sanction, by deduction from the amount that may be payable on account of arrears of salary due, the Death-cum-Retirement Gratuity or the Contributory Provident Fund or the General Provident Fund or any other payments due to the deceased.</p> <p>(iv) The advance granted under this Para should be debited to the Major Head "8550-Civil Advances-Other Advances-Lump Sum Advances to provide immediate relief to the deceased Government servant's family". If the amount of Death-Cum-Retirement Gratuity or similar other payment is less than the advances initially sanctioned, and if the balance is eventually treated as irrecoverable,</p>	
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		the same should be debited to the Major Head “2075-Miscellaneous General Services-Other Expenditure-Write off of Irrecoverable Loans” advanced to provide immediate financial relief to the deceased Government servant’s family”, under special sanction of Government.	
17	Note(iii) below Para 3.2.1(a) reads as “ All payments relating to a specified circle office(s) may be made by one of the local CPWD Divisions, as may be nominated by the Accounts Officer, after applying necessary prescribed checks”	This has been changed as under:- “All payments relating to a specified circle office(s)/Zonal office(s) may be made by the respective Pay and Accounts Officer”.	In the Scheme of Departmentalisation of each and every payment of Non cheque drawing Disbursing Officer shall be made through Pay and Accounts Office. However far they may be.
18	There is no note (iv) below para 3.2.1(a)	Following Note (iv) has been added: Note-(iv) Divisional Officer will send the Pay and Allowances bills of employees recruited in Government Service on or after 1-1-2004 and covered by New Pension Scheme at the counter of Pay and Accounts Office for Pre-Check and payment. Divisional officer will prepare separate Pay Bill Register for this purpose.	With the introduction of New Pension Scheme, the Payment of all those Government servants who are recruited on or after 01-01-2004 will be made from the counter of PAO.
19	Para 3.2.1(b) reads as “ The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by an accountant and are submitted monthly to the Accounts Officer”	This shall be substituted by the following “The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by an Accountant and are submitted monthly to the Pay and Accounts Officer. The Pay and Accounts Office for a particular Division will be decided by Chief Controller of Accounts. General principle is that the Division will be attached with Zonal Pay and Accounts office corresponding to the Chief Engineer he reports for administrative directions”	The Divisional Officer renders Accounts to the Pay and Accounts Office and duties of Pay and accounts officer are decided by the Chief Controller of Accounts.
20	There is no sub-para below Para 3.2.2	The following sub-para has been added below para 3.2.2, “In case of non-fulfillment of conditions for opening of Cash	This has been added to cope with any situation that may arise in future.

		Assignment Account as given in Annexure-A, the Chief Controller of Accounts may attach such division with the other Cheque Drawing Divisional Officer or Pay and Accounts Office. In such cases the Accounting procedure to be followed is prescribed in Annexure 'B' to this Chapter."	
21	There is a Annexure to Chapter 3.	The Annexure has been deleted and instead Annexures 'A' and 'B' have been added.	The content of existing Annexures have been reproduced below Para 3.1.2 and hence not required here.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 4 OF C.P.W.A CODE DEALING WITH THE “RELATIONS WITH CHIEF CONTROLLER OF ACCOUNTS”.

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
1	Caption of Chapter 4 reads as “ Relations with Accounts Officer”.	In the Caption of revised draft Chapter 4 the words “ Accounts Officer” have been substituted by the words “ Chief Controller of Accounts”	In earlier Edition of C.P.W.A Code, the Caption of Chapter 4 was “ Relations with Accountant General” who is at par with the Chief Controller of Accounts, hence the words “ Accounts Officer” substituted by the words “ Chief Controller of Accounts”.
2	<p>Paragraph 4.1.1.</p> <p>(i) In the first line of sub-para below this Paragraph, the words “ Accounts Officer” are appearing.</p> <p>(ii) In the first line of this sub-para, the word “Audit” is appearing.</p>	<p>Paragraph 4.1.1</p> <p>(i) In the first line of sub-para below this paragraph, the words “Pay and” have been added with the words “ Accounts Officer” to read as “Pay and Accounts Officer”.</p> <p>(ii) The word “Audit” has been substituted by the words “Post Check”.</p>	<p>Paragraph 4.1.1</p> <p>(i)As a sequel to the departmentalization of Accounts, monthly compiled Accounts of the Divisions are submitted to the Pay and Accounts Officer by the Divisional Officers, hence necessary addition has been made.</p> <p>(ii) In the Departmentalisation system of Accounts, there is either pre-check or post-check. Pre check is conducted by the PAO before making the payment and post check is conducted in respect of the payments made by the cheque drawing and disbursing officers. The Divisional officers are vested with cheque drawing powers, hence the word-Audit has been substituted by the Word “Post-Check”</p>

	(iii) In second line of this Sub-Para, paragraph 42 of C.P.W.D Code has been mentioned.	The "Para 42" has been changed to "Paragraph 44" of C.P.W.D. Code	Paragraph 42 of Central Public Works Code mentioned in the existing sub-para has no relevance, hence substitution has been made.
3	Note below Paragraph 4.1.1:- (i) In the first line of this Note, the word "Audit" is appearing. (ii) In second line of this Note, the words "Accounts Officer" are appearing	The Word "Audit" has been substituted by the word "Post-Check". (ii) The words "Accounts officer" have been substituted by the words "Pay and Accounts Officer".	Same as given in Column 4(ii) of Sr. No. 2. (ii) Same as given in Column 4(i) of Sr. No. 2.
4	Paragraph 4.2.1. (i) In second line there is a mention of "the Heads of the Accounting Organisation" (ii) Note(2) below Paragraph 4.2.1. This note is ending with the words "Accounts Officer".	(i) The designation "viz. Chief Controller of Accounts" has been added after the words "Heads of Accounting Organisation". (ii) The Words "Accounts Officer" have been substituted with the words "Chief Controller of Accounts".	(i) This has been done for the purpose of amplification. (ii) same as given in Column 4 of Sr. No. 1 above.
5	Paragraph 4.2.3:- The words "Accounts Officer" are appearing in lines 3,10 and 12 of this Paragraph.	The words "Accounts Officer" have been substituted by the words "Pay and Accounts Officer".	Reasons for the addition of words "Pay and Accounts Officer" are the same as given in Column 4 of Sr. No. 2(i) above.
6	Paragraph 4.2.4 (ii) reads as "He is responsible for the arrangement for checking the computed tenders i.e for seeing that satisfactory and efficient arrangements are made for checking"	Has been re-written as "He is responsible for the arrangement for checking the computed tenders, i.e for seeing that the arrangement made for checking are satisfactory and efficient".	For slight alignment of the wordings of the above paragraph to bring out proper meaning.

7	Paragraph 4.2.5 (C) , Sub-Para below Paragraph 4.2.6 and Paragraph 4.2.7. The words “Accounts officer” are appearing in the above mentioned Paragraphs/Sub-Paras etc.	The words “Accounts Officer” wherever appearing in the above mentioned paragraphs/sub-paras have been substituted by the words “Chief Controller of Accounts”.	Same reasons as given in Column 4 of Sr. No. 4(ii) above.
8	Para 4.4- The caption reads as “ Communication of sanctions to Accounts Officer ”	The same has been re-written as “ Communication of Sanctions to Pay and Accounts Officer ”.	Same reasons as given in Column 4 of Sr. No. 2 (i) above.
9	(i) Paragraph 4.4.1 This paragraph ending with the words “ Central Public Works Code”. (ii) In third line of Para 4.4.1, Note(i) first line, Note(ii) Second Line below this Paragraph the Words “Accounts Officer” are appearing.	(i) The words “ and Rule 29 of General Financial Rules,2005 have been added immediately at the end of this Paragraph. (ii) The word “ Accounts Officer” has been substituted by the word “ Pay and Accounts Officer”.	Procedure of communication of sanction has also been laid down in Rule 29 of Chapter 5 of General Financial Rules,2005 hence the same has been added in this paragraph. (ii) Same reasons as given in Column 4(i)of Sr. No. 2 above.

Note:- The existing Note 1 below Para 4.2.1 may be substituted by the following:-

“ Note 1: Appointment of UDC/Accountant to function as Divisional Accountant, as a stop-gap arrangement can be done by the C.C.A, wherever vacancies of Divisional Accountant exist and not filled up for any reasons by the CCA/CGA

**CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS
AND THE PROPOSED CHANGES IN RESPECT OF CHAPTER 5 -APPROPRIATIONS
OF CPWA CODE.**

Sl.No.	Existing provisions	Changes proposed	Reasons
1.	Existing caption of Chapter 5 is “Appropriation” and Paragraph 5.1.1	Caption of Chapter 5 has been amplified to read as “Appropriation and Re-Appropriation. Accordingly Paragraph 5.1.1 has been added to explain the meaning of Appropriation and Re-appropriation to read as:- 5.1.1 Appropriation or Re-appropriation represents the allotment of a particular sum of money to meet expenditure on a specified job as enunciated in the Detailed Demands for Grants. It is operative only for the financial year for which it is made.	The word “Re-appropriation” has been added to fall in line with Para 65 under Section (iv) Works-B(d) of the old revised Edition 1959 of CPWD Code and also to match with the existing provisions of Para 5.4 of CPWA Code; which deals with “Re-Appropriation”.
2.	(i) Paragraph 5.2.2 – Forms of Accounts – Main Divisions of Accounts	Paragraph 5.2.2. The words “Constitution of India” have been added in the opening sentence under this Sub-Para	To give a broad prospective of Government Accounts, the maintenance of which is codified in Articles 266, 267 etc. of the Constitution of India.
	Part I Consolidated Fund of India Part II Contingency Fund Of India Part III Public Account Of India	Superfluous word “India” has been deleted and added against each Part of second column	The use of the word “India” in Part I, Part II and Part III is misnomer. When description of “State” or Union Territory (Administration/Government. Etc) has been given against all the three Parts. However, the word “India” has been added at appropriate place of each Part.
	(ii) Paragraph 5.2.2(a) on Page 18 of CPWA Code. The word “supplied” appearing there in is a spelling mistake	Paragraph 5.2.2(a) on Page 18 of CPWA Code. The word “supplied” has been substituted by the word “applied”	To correct the spelling mistake

	(iii) The word “Treasuries” is appearing in line 7 in Part III of (c) on Page 18 of CPWA Code	The word “Treasuries” has been substituted by the word “Banks”	After departmentalization of Accounts, Central Government business is transacted through Banks and not by Treasuries, hence the word “Treasuries” has been substituted by the word “Banks”.
3.	Paragraph 5.2.3 – Sectors and Sub-Sectors of Accounts Second sentence starting from “The Sectors shall be divided into Sub-Sectors before their division into Major Heads of Account, in some cases the Sectors are, in addition, sub-divided into Sub-Sectors before their division in Major Heads of Account	Paragraph 5.2.3 – Sectors and Sub-Sectors of Accounts. Existing second sentence has been substituted by the following:- “The Sectors in some cases shall be divided into Sub-Sectors as enumerated in the List of Major and Minor Heads of Account. The Sectors/Sub-Sectors will be further sub-divided into Major Heads of Account	Paragraph 5.2.3 – Sectors and Sub-Sectors of Account Substitution necessitated to present a clear picture of Sectors/Sub-Sectors.
4.	(i) Paragraph 5.2.4 Allotment of code to each Major Head and range of Code Numbers. Existing provisions of third Sub-Paras amplified by quoting an example of Major Head “4202 – Capital outlay on Education, Sports, Art and Culture”. (ii) II- Receipt Head (Capital Account) III – Public Debt, Loans & Advances	Paragraph 5.2.4 – Allotment of Code to each Major Head and range of Code Numbers An example of Major Head “4202 – Capital Outlay on Education, Sports, Art and Culture” has been added in this paragraph. The word “Section” has been added before II and III to read as Section II – Receipt Head (Capital Account) Section III – Public Debt, Loans & Advances	(i) Example of Major Head “4202 – Capital Outlay on Education, Sports, Art and Culture” has been added to make the concept of combined single head clear. (ii) Sections II and III have been added for the sake of uniformity with Section 1.
5.	Paragraph 5.2.5 Major, Minor and Detailed Head.	Existing caption of Paragraph 5.2.5 has been changed to read as “Major, Sub-Major, Minor, Sub-Head,	With the transition of Five Tier Classification to Six Tier Classification, necessary changes have been made in the existing text of this

		Detailed and Object Heads” Accordingly Sub-Paras (a), (b) and (c) have also been modified	Paragrapah, slight changes in Sub-Para (c) by quoting many more as enunciated in Rule 8 of the Delegation of Financial Power Rules, 1978 as amended from time to time have been made in the revised version of this Paragraph.
6.	Paragraph 5.3.1. The words w.e.f. 1974-75 are appearing in the opening of sentence in this Paragrapah.	The words “w.e.f. 1974-75” have been deleted as these have no sanctity at present and the words “and Object Head” have been added.	As explained in Column 2 and also to cover the concept of six Tier Classification new addition of “and Object Head” necessary changes have been made.
7.	Paragraph 5.5.1 (b) watching of Actuals. Reference to Annexure “B” to this Chapter regarding reconciliation procedure for the reconciliation of Departmental figures with those appearing in Accounts figures, is not enclosed. It was presumably referred in the context of General Financial Rules, 1963 which have now been replaced by General Financial Rules, 2005	Paragraph 5.5.1(b) watching of Actuals As a sequel to the replacement of General Financial Rules, 1963 by General Financial Rules, 2005, necessary Rule provision has been indicated in the revised version of this Paragraph	Same as given in Column 2

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE PROPOSED CHANGES IN RESPECT OF CHAPTER – 6 CASH, OF CPWA CODE

Sl.No	Existing Provisions	Changes proposed	Reasons
1.	Paragraph 6.1.1. Last sentence stipulates that “A” small supply of twenty paise revenue stamps may be kept as part of the cash balance. See Rules 16 and 19 of C.G.A. (Receipts and Payments) Rules, 1983	Paragraph 6.1.1 In second line the words “twenty paise” appearing have been substituted by the words “one Rupee”. Reference of Rule 16 of CGA (Receipts and Payments) Rules, 1983 has been deleted. Reference of Rule 19 has been retained.	Paragraph 6.1.1 Now the cost of Revenue stamp is one Rupee, hence the words “twenty paise” have been substituted by “one Rupee: Rule 16 of CGA (Receipts and Payments) Rules, 1983 referred to in this Paragraph has no relevance with cash, hence deleted.
2.	Paragraph 6.1.4 (a) & (b) (a) The words “Accounts Officer” are appearing in the first and last line of this paragraph	Paragraph 6.1.4 (a) & (b). The words “Pay and” have been added with the words “Accounts Officer” to read as “Pay and Accounts Officer” in the first and last line of this Paragraph	Paragraph 6.1.4 (a) & (b). As the Pay and Accounts Officer receives Monthly Accounts/Schedules in various CPWA Forms etc hence the designation of Accounts Officer given in this paragraph have been substituted by the words Pay and Accounts Officer..
3.	Paragraph 6.2.1(a) The words “Reserve Bank/State Bank or one of the nationalized banks” are appearing in the first and second line of this paragraph	Paragraph 6.2.1 (a) Existing provisions have been substituted by the words “State Bank of India or with any of the nationalized banks”.	Paragraph 6.2.1 (a) As a sequel to the decision taken by the Reserve Bank of India to move away from the retail banking of this Ministry w.e.f. 1.4.2005 State Bank of India has been nominated as the accredited Bank of CPWD all over in the country. The words “or with any of the nationalized banks” have been added as enabling provisions in future, if the Bank is to be changed for one reason or the other.

			<p>Paragraph 6.2.1 (b) Functioning of the Divisional Officers of the CPWD vested with the cheque drawing powers is somewhat different from the Cheque Drawing and Disbursing officers of other Ministries/Departments as their payments are confined to the object heads enunciated in Para 3.1.3 of Civil Accounts Manual.</p> <p>Besides making payments of salaries and Allowances, Divisional Officers also make payments to the Contractors/Suppliers connected with the execution of works or supplying materials etc. they require more funds under contractual obligation, hence the revised procedure in place of Quarterly assignment letter of credit has been introduced as per the decision of the higher authorities of this Ministry and the same has been codified in Paragraph 6.2.1 (b).</p>
4.	<p>Paragraph 6.2.1 (b) Second sentence of this Paragraph stipulates that “The letter of Credit to be opened in favour of a cheque drawing Divisional Officer at the beginning of the Financial year will cover the amount for which vote on account has been obtained`</p>	<p>Paragraph 6.2.1 (b) New procedure for the issue of LOC has been laid down</p>	
5.	<p>(1) Paragraph 6.2.7</p>	<p>The following sentence has been added after the first sentence of Paragraph 6.2.7. “However, Heads of Departments of Central Public Works Divisions in the light of Controller</p>	<p>As per the wages Act Work charged staff etc is to be paid their wages in cash yet due to the levy of banking cash transaction Tax by the Government. The OM issued by the office of the CGA has been referred to in this</p>

	(2)	<p>General of Accounts, Department of Expenditure, Ministry of Finance, OM F.No.1(1)/2005/TA/476 dated 10.6.2005 may take appropriate steps to minimize their cash transaction and reduce their banking cash transaction tax liability</p> <p>(2) All cheques in Divisional office drawn for Rs. 10 Lakh and above shall bear two signatures. The second signatory shall be Divisional Accountant or any other senior most official as may be nominated by the Chief Controller of Accounts</p>	<p>paragraph.</p> <p>(2) New provision of two signatories on cheques for Rs.10 Lakhs and above added to fall in line with the provisions of Para 3.5.1(viii) of Civil Accounts Manual.</p>
6.(1)	<p>Paragraph 6.2.11 Existing provisions mention revalidation of cheques over the dated signature of the Divisional Officer.</p> <p>(ii) Last Sub-paragraph (a) In second line of this Sub-Para, there is a mention of “office copy of the list of payments” (b) Third line stipulates only counterfoil of the cheque (c) In the last but one line the words “telegraphic intimation” are appearing (d) There is no ‘Note’ in the existing provisions</p>	<p>Paragraph 6.2.11. Revised eliminating the provisions of “Revalidation of cheque” which has been dispensed with.</p> <p>(ii) Last sub paragraph (a) The words “the office copy of the list of payment” has been substituted by the words “his records” in second line (b) The words ‘record slip’ has been added in the third line after the words “counter foil”. (c) The words telegraphic intimation have been substituted by the words ‘fastest mode of communication’.</p>	<p>Paragraph 6.2.11. With the dispensation of the revalidation of cheque, this paragraph has been rephrased to fall in line with the procedure laid down in Rule 47 (i) (iii) of CGA(R&P) Rules, 1983.</p> <p>(ii) Last Sub-Paragraph (a) Divisional Officers send their monthly Compiled Accounts, hence the mention of “List of Payment” is not correct (b) Consequent upon the introduction of MICR Cheque Books, there is no counter foil, hence the words “record slip” have been added in the third line of the existing sub-paragraph. (c) With the computerization the change has been made.</p>

		(d) A new Note has been added as under Note: In so far as other NCDDO of CPWD are concerned, they shall be governed by the provisions of Chapter 3 of Civil Accounts Manual (CAM)	(d) Just to distinguish between cheque Drawing and Disbursing Officers and Non-Cheque Drawing and Disbursing Officers of CPWD.
7.	Paragraph 6.2.13 There is a mention of 'counterfoil' in the second line and the words "as above" are appearing in the third line of this paragraph	Paragraph 6.2.13 The words "record slip" have been added after the word "counterfoil" and the words "as above" appearing in third line of the existing paragraph have been deleted.	Paragraph 6.2.13 With the introduction of MICR Cheques, there is no counterfoil, hence the words "record slip" have been added. The words "as above" are superfluous, hence deleted
8.	Paragraph 6.3 (i) Account Procedure (ii) Note 5 In the second line the words "CPWD Manual Vol.II" as appearing	Paragraph 6.3 Note 5 The words "CPWD Manual Vol.II" have been substituted by the words "CPWD Works Manual"	Paragraph 6.3 To sound better Note 5 Title has been changed by the CPWD
9.	Paragraph 6.3.3 Note – For issue duplicates or copies of receipts see Rule 23 of CGA (R&P) Rules, 1983	Paragraph 6.3.3 Note: In terms of Rule 23 of CGA (R&P) Rules, 1983, no Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified date, a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates as the allegations that the originals have been lost and does not apply to	Paragraph 6.3.3 Note: Contents of Rule 23 of CGA(R&P) Rules, 1983 have been reproduced to facilitate the users to see what Rule 23 stipulates.

		cases authorized by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.	
10.	Paragraph 6.3.5 In the fifth line the words “his own favour” are appearing	Paragraph 6.3.5 The words “his own favour” have been substituted by the words “his own designation”.	Paragraph 6.3.5 Practice of drawing self cheque has been dispensed with. Cheques are now to be drawn by designation only.
11.	Paragraph 6.4.2 Note: For instructions regarding making payments for stores obtained by direct order from private firms and individuals abroad, see Rule 129 of CGA(R&P) Rules, 1983.	Paragraph 6.4.2 Note: Provisions of Rule 129 of CGA(R&P) Rules, 1983 have been reproduced in the revised version of CPWA Code	Paragraph 6.4.2 To facilitate users of CPWA Code, contents of Rule 129 of CGA(R&P)Rules, 1983 have been reproduced.
12.	Paragraph 6.6.2(a) The words “self cheques” are appearing in the first and seventh line of this paragraph.	Paragraph 6.6.2 (a) i)The first sentence has been rephrased as under:- “In case of bills of staff desiring payment by cash the cheques should be drawn by the Divisional officers or departmental Accounts officers declared as Cheque Drawing Divisional Officers by their designation and by adding the word “only” after their designation. ii)In the seventh line the words “self cheques” have been substituted by the words ‘cheques drawn by designation	Paragraph 6.6.2(a). This paragraph has been rephrased to fall in line with Note (2) below Rule 47 of CGA(R&P) Rules, 1983 and also due to dispensation of drawing self cheques.
13.	Paragraph 6.6.5 Sl.No.5 below Note of this Paragraph In second line at the end the words “counterfoils of cheques “ are appearing	Paragraph 6.6.5 Sl.No.5 below Note of this Paragraph the words “non-MICR” have been added before the words “cheques”	Paragraph 6.6.5 With the introduction of MICR cheques from the year 1986, there is no counterfoil in MICR Cheque Book. It is only the record

		and the words “and record slip of MICR Cheque” have been added	slip on which details of cheques are mentioned, hence changes have been made in this paragraph.
14.	Paragraph 6.6.7 In the existing paragraph there is no mention of numericals of minor and major Heads of Account of “Public Works Deposits” or for sub-head “Miscellaneous Works Advance.”	Paragraph 6.6.7 In the revised version numericals of Major and Minor Heads viz., “8443 – Civil Deposits” “103-Public Works Deposits” and Minor Head “799 – Suspense” below the concerned functional Major/Minor Heads of Accounts for sub-head “Miscellaneous Works Advances” etc have been codified.	Paragraph 6.6.7 To give complete classification of the Heads mentioned in this paragraph.
15.	II – Imprest	II – Permanent Cash Imprest	II – In the caption complete nomenclature Imprest has been given.
16.	Paragraph 6.6.8 In the existing paragraph there is no mention about the Head of Account from which Permanent Cash Imprest is drawn. There is also no procedure or guidelines to be followed for the Imprest drawn or adjustment in cases where the facility of Imprest is withdrawn due to closure of the Division or withdrawal of such facility for one reason or the other	Paragraph 6.6.8 In the revised version correct Heads of Accounts viz 8672 – Permanent Cash Imprest “ “101-Civil” together with the procedure of recoupment and adjustment on the closure of the Division or the withdrawal of the facility from the Permanent Cash Imprest Holder have been codified.	Paragraph 6.6.8 Divisional Officers at present draw the Permanent Cash Imprest by Debiting the functional Budget Heads of Accounts viz 2059 – Public Works or 2216 – Housing as the case may be. In the list of Major and Minor Heads of Accounts distinct Major Head 8672 – Permanent Cash Imprest” has been provided. Furthermore the provisions for Permanent Advance or Imprest have been codified in Rule 291 of General Financial Rules, 2005 read with para 10.12 of Civil Accounts Manual, hence the correct procedure has been codified in the revised version of CPWA Code. Besides in terms of the provisions of Rule 73 of

			General Financial Rules, 2005 Ministries/ Departments may open Sub-Heads and Detailed Heads under the Budgeted Heads in consultation with the Budget Division of the Ministry of Finance. It is not clear as to how the Divisional Officers have been drawing Permanent cash Imprest from the Budgeted Heads. This practice is proposed to be dispensed with
17.	<p>III – Temporary Advance</p> <p>Under the existing provisions of CPWA Code, Disbursing Officer makes a remittance to subordinate officers to enable him to make a number of specific petty payments on a muster roll 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 are imprest. The account of Temporary Advance should be closed as soon as possible.</p>	<p>III – Temporary Advance</p> <p>In the revised version the classification of passed Bill has been suggested so that the expenditure could be accounted for in the same month in which the Bill has been passed. Temporary Advance is generally meant for the disbursement of salaries, wages or any other petty payment to the work Charged Staff at site. Procedure for dealing with the account of temporary advance in the inner column in red ink and its subsequent adjustment in the next month has been codified.</p>	<p>III – Temporary Advance</p> <p>As per the existing procedure the Bills are passed without recording classification thereof and cheque is issued /encashed to be accounted for as cash for chest, out of which Temporary Advance is given to the disburser by the Divisional Officer to make payments to the Work Charged Staff at site by passing entries in red ink in the inner column. Disburser renders the account thereof in the next month wherein the charges and recoveries are accounted for under the proper head of account and undisbursed amount, if any, is refunded by the Disburser. Under the existing system the salaries and allowances, wages of such staff even though drawn in the month on the passed bills get accounted for in the next month. With a view to bringing such payments in the same month to which these payments pertain, necessary changes have been made.</p>
18.	<p>Paragraph 6.7.1</p> <p><u>Cheque Books and Receipt Books</u></p>	<p>Paragraph 6.7.1</p> <p>As per the revised procedure</p>	<p>Paragraph 6.7.1</p> <p>As a sequel to the decision taken by RBI to</p>

	Under the existing provisions cheque books etc are stated to be obtained from the Central Forms Stores, Kolkata	necessitated due to the change of Bank from RBI to SBI for CPWD, the Cheque Books of all the three categories "A", "B" and "C" are obtained direct from the accredited Bank free of cost. Accordingly revised procedure for obtaining cheque books has been codified.	move away from the retail banking of this Ministry, State Bank of India has been nominated as the accredited Bank for CPWD. The SBI had agreed to supply cheque Books to the Divisional Officers/Pay & Accounts Officers free of cost. This arrangement has been made in consultation with the Ministry of Ffinance (Controller General of Accounts). Hence the provisions of Para 6.7.1 have been revised accordingly.

Note: Annexure to Chapter 6 on the guidelines for smooth operation of the system to be followed by the CPWD and Principal Accounts Office has been added.

Concordance Table of Changes in “Chapter-7-Stores” of C.P.W.A.Code

S.No.	Existing Provisions	Proposed Changes	Reasons
1	2	3	4
1.	Note below Para 7.1.1 Provides that “For General instruction for purchase of Stores refer Appendix-8 of G.F.R-1963.”	The Note may be changed to read as “ For general instructions for the Procurement of Goods and Services refer Chapter-6 of G.F.R-2005”	The General Financial Rules,1963 have been replaced by General Financial Rules,2005 and Appendix-8 deleted. Instead a new Chapter-6 has been introduced.
2	The Second line of Para 7.1.3 reads as “..procedure prescribed in General Financial Rules.....”	It has been amplified as under “.....procedure prescribed in Chapter 7 of General Financial Rules, 2005 ...”	Specific provisions of G.F.R,2005 need to be codified for general guidance of divisional officers
3	The last line of Para 7.1.3 reads as”which will be brought to prominently to the notice of appropriate authority concerned by the Accounts Officer.”	It may be modified as under”....Which will be brought prominently to the notice of the appropriate authority concerned of the CPWD by the Divisional Accountant under intimation to the Chief Controller of Accounts. ”	Divisional Accountant is the representative of the Office of Chief Controller of Accounts and it is difficult for PAO to detect such errors/adjustment as the PAO only receives the compiled account.
4	There is no “Note” below para 7.2.1 in the existing code.	Following Note proposed to be added below Para 7.2.1 “Note: Sectional Officer includes Junior Engineer (Civil/Electrical)/Section Officer (Horticulture).	In the Civil/Electrical side the Post of Section Officer has been redesignated as “Junior Engineer”
5	There is no mention of the nomenclature of the Form CPWA-13 in Note below Para 7.2.5.	The Nomenclature “Tools and Plant Received Sheet” has been added in the Note below Para 7.2.5	For amplification purpose
6	Para 7.2.6 line 2 reads as” These will be prepared in triplicate by process in indelible ink or copying pencil ...”	The word “ or Computer generated sheet” has been added.	Due to computerization of Accounts, the Forms are also computer generated, hence this suggestion has been made.

1	2	3	4
7	<p>The Note 1 below Para 7.2.6 provides as under “ Two types of booklets will be printed, one containing three copies of each Goods Received Sheet and the other containing four copies. The Words ‘Original’, ‘Duplicate,’ ‘Triplicate’ or ‘Quadruplicate’ should be printed on them</p>	<p>The Note1 has been deleted and Note 2 redesignated as Note 1.</p>	<p>The Para 7.2.6 provides that the Goods Received Sheet will be printed in Triplicate and hence there is no need to stress for in any of the form</p>
8	<p>The Para 7.2.9(a) provides that “ for use on works either by issue to contractors or Direct(paragraph 10.3.1)</p>	<p>This has been modified as under “ for use on works either by issue to contractors or Direct to Works (Paragraph 10.3.1)</p>	<p>This is to make distinction between the the material issued to contractor or direct to works.</p>
9	<p>Para 7.2.10</p>	<p>The Word Computer generated sheet has been added in third(3rd) line of para 7.2.10 to read as “ Indents should be prepared in quintuplicate by carbon process or by computer generated sheet,..”</p>	<p>Due to computerization of Accounts, the Forms are now computer generated, hence this suggestion has been made.</p>
10	<p>Para 7.2.10</p>	<p>The following shall be added after the last line of para 7.2.10 “ The Divisional Officer before signing an indent shall ensure that funds are available and provisions exist in the estimates”.</p>	<p>The divisional officer before placing an indent is required to ensure that necessary funds are available to cover the expenditure to avoid excess over budgeted estimates.</p>
11	<p>Para 7.2.17 provides as under “The claims for stock received from other PW Divisions, including the Divisions of other Government will be settled in accordance with the procedure prescribed in Appendix-7-A”</p>	<p>Para 7.2.17 has been amended as under “The procedure for the procurement of stock and settlement of claim from other Public Works Divisions, has been laid down in Appendix 7-A of this code”.</p>	<p>This is only to realign and simplify the provisions in accordance with the orders issued by the Controller General of Accounts vide their OM No 18(4)/92/TA/237 dated 16-03-1993 as amended vide OM NO. 18(4)/92/TA/169 dated 25-03-1994.</p>

S.No.	Existing Provisions	Proposed changes	Reasons
12	<p>Para 7.2.18 provides as under “Cash payment should not be made for stock received from other sources except in accordance with the directions in Chapter 4 of Govt. Accounting Rules, 1990. When under those rules payment for supplies made by any department is made in cash, the claims of such department should be dealt with in the same way as those of suppliers. In case of supplies arranged through D/o Supply, for which the payment is made by the Accounts Office, the necessary adjustment of the cost, through the remittance head concerned, should be made by the Divisional office in accordance with the instructions in Chapter 8 and 17, after verifying the claim with reference to the entries in the Divisional copy of the Goods Received Sheet.”</p>	<p>The last line of this para shall be replaced by the following “ In exceptional cases where the Department does not have required expertise to make its own arrangements for the procurement/inspection of Stores, it may project its indent to DGS&D. In such eventuality Indenting Division would make “Advance payment” from the Budgeted heads of Accounts to PAO, Supply who will make payment upto 98% on the basis of proof of despatch i.e RR etc. to the Supplier. The balance payment of 2% will be made to the Supplier by PAO,Supply on receipt of Consignee’s Receipt and Inspection Note etc. of the DGS&D.”</p>	<p>This has been done in terms of the provision of the Chapter 6 of General Financial Rules,2005. As far as advance payment is concerned, a simplified procedure has already been suggested to Controller General of Accounts. This addition is subject to change if the simplified procedure is not agreed to by the CGA’s Office</p>
13	<p>Note below Para 7.2.20</p>	<p>It may be modified as follows:- “ In the case of controlled articles as and when decided by the Government, like Cement,Steel etc. the issue Rates should be revised whenever there is a change in the controlled price”</p>	<p>Government can declare any article as controlled article.</p>
14	<p>Para 7.2.37 provides as “In the case of Special depots or divisions or of construction divisions where there may be large concentration of stores, their physical verification should be the duty of the executive authorities, and should be performed by such agency and in such detail as may be decided by the Administrative Ministry/Administration concerned in consultation with the Accounts Officer.</p>	<p>The Word “Accounts Officer” may be replaced by “Chief Controller of Accounts”.</p>	<p>Chief Controller of Accounts is the head of Accounts Organsiation and the words Accountant General appearing in the earlier Edition have been substituted by the words Chief Controller of Accounts.</p>

1	2	3	4
15	Para 7.3.4 provides that “.....Tools and Plant Received Sheet, Form-13 which should be prepared in triplicate by carbon process in indelible ink or copying pencil, one copy being retained by the store keeper or sectional officer.....”	It may be amended as under “....Tools and Plant Received Sheet, Form-13 which should be prepared in triplicate by carbon process in indelible ink or copying pencil or computer generated sheet , one copy being retained by the Store Keeper or Junior Engineer/Sectional Officer... ”	Now the accounts and forms are prepared by means of Computer, hence computer generated words has been added. The Sectional Officers are now called as “Junior Engineer in the Civil and Electrical Side of the Division, hence the words Junior Engineer have been added.
16	The last line of Para 7.3.9 read as “ but when the Mathematical Instrument Department is unable to supply any instruments indented for and arranged for their purchase the supplier’s bill will, if that Department so desires, be paid in cash or by a Bank Draft.	The last line be deleted.	As per Rule 140 read with Rules 142,143 and 159(i) &(iii) of GFR,2005, Ministries/Departments i.e CPWD could make its own arrangement/ inspection for the procurement of Stores/ Materials hence last line has been deleted.
17	Note 2 below Para7.4.1 provides that “..This statement should show kilometer by kilometer the receipt,..”	It has been amended as under “.....This statement in CPWA Form 16 should show kilometer by kilometer the receipt,..”	This change has been suggested to refer to amplify the form in which the details are to be furnished.
18	Para 7.4.3 provides that “.....Metal found surplus, as the result of check measurement (Vide paragraph 39 of Central Public Works Department Code) or otherwise...”	It has been amended as under “...Metal found surplus, as a result of check of measurement by Superintending Engineer (as contemplated in Paragraph 39 of Central Public Works Department Code) or otherwise,..”	The authority who will test check the quantity needs elaboration.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 08- TRANSFER ENTRIES.

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
1	Paragraph 8.1.1 In first line the words “that is” are appearing in this paragraph	Paragraph 8.1.1 The words “that is” have been substituted by the words “which are”	Paragraph 8.1.1 For clarity sake and to match with the provisions of Para 5.3.1 of Civil Accounts Manual.
2	Sub-Para 8.1.1(b)	Sub-para 8.1.1(b) The words “ or remittance” have been added.	Sub-Para 8.1.1(b) As Remittance Heads are cleared by T.E, hence the words “or remittance” have been added.
3	Sub-Para 8.1.1(C)(i) (i) for credit to “Material Purchase Suspense Account” on account of Materials received for works from sources other than stock, vide Paragraph 10.3.6 and 10.3.11.	Sub-Para 8.1.1(C)(i) (i) Existing provisions substituted for adjusting PAO Memos received from PAO of the Division in case of purchase through DGS&D.	Sub-Para 8.1.1(c)(i) (i)Substitution necessitated due to change in the procedure of procurement of goods through DGS&D.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 09- REVENUE RECEIPTS

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
1	Paragraph 9.1.2:- The word “Account” is appearing in the first line of this paragraph	The Word “Account” has been substituted by the word “Accounting”	To Sound better.
2	Paragraph 9.1.4(a)(ii) below Note 2. In the First and Second line of this clause, the word “Creditable to the minor head- “Other receipt” by debit to “Miscellaneous Works Advances” are appearing.	Paragraph 9.1.4(a)(ii) below Note 2. (i) The numerical Code “800” and functional Major/Sub-Major Heads of Accounts has been added with the minor head “other Receipts”. (ii) The words “under the Minor Head “799- Suspense” below the Functional Major/Sub-Major Heads of Accounts” have been added in between the words “miscellaneous works Advances” and “Vide paragraph 7.3.13.	To give complete classification of the Heads of Accounts.
3	Paragraph 9.3 Caption of this Paragraph in the existing CPWA Code is “Licence fee of Building and Land Demands and recoveries	Paragraph 9.3. “Demand and Recoveries” have been brought down under the caption “Licence Fee of Buildings and Lands”	Paragraph 9.3 Earlier the caption was mixed up with the Licence Fee of buildings and Land with Damages and Recoveries which is misnomer. Hence “Demands and Recoveries” have been split up for the sake of clarity which is in consonance with the old version of C.P.W.A Code.

4	Paragraph 9.3.4 Note (3) starts with the wordings “In Form 48 will also be included any amount”	Paragraph 9.3.4 Note(3) “ Form 48 will also include any amount”	Paragraph 9.3.4, Note(3) slightly rephrased.
5	Paragraph 9.3.5:- The words “Accounts Officer” are appearing in second and third line and at the end word “ Disbursing or Drawing Officer concerned” are appearing	Paragraph 9.3.5 The words “Pay and” have been added with the words “ Accounts Officer” to read as “ Pay and Accounts Officer” and at the end “Drawing or disbursing Officer has been slightly amended.	Paragraph 9.3.5. Since Monthly Account and other revenues/Forms are rendered by the Divisional officers to the Pay and Accounts Officer, hence slight modification has been made. The correct works are “Drawing or Disbursing Officers” as disbursement takes place after Drawing, hence amended accordingly.
6	Paragraph 9.3.6 stipulates that “ Recoveries made by the Disbursing or Accounts Officer of state and the Defence, Posts and Telecommunications and Railways Accounts Circles are remitted by them to the Divisional Officer by cheque/Demand Drafts who will credit the amount by deposit in the accredited Bank”.	Para 9.3.6 has been changed as under:- Although individual-wise account is maintained in the cases of licence fee (Rent) for Government quarters forming part of General Pool accommodation (managed by the Director of Estates) no monetary settlement is to be effected. Such recoveries are required to be booked directly against the final head 0216-Housing in the books of Posts/ /Railways/ Telecommunications. The receipts relating to Civil Estimates under the Major Head “0216 – Housing” shall be adjusted to the final head in the books of the Defence Department without carrying out any monetary settlement thereof with the Divisional Officers. The accounts consolidating authority of the above mentioned Ministries/Departments shall render monthly statement of receipts including progressive figures for that financial year to the Chief Controller of Accounts of the Ministry of Urban Development and Poverty Alleviation and also furnish figures under this head to the computer cell of C.G.A’s organization while submitting the monthly accounts. Budget forecast for the receipt under the Major Head “0216 – Housing” based on actuals etc has to be furnished by Postal Board, Telecom Board and F.A. Defence etc to the Ministry of Urban	Based on the provisions of the Para 8.23.1 of Civil Accounts Manual the existing Para 9.3.6 has been changed. In other words Non-Civil Departments viz. Railway/Posts/Telecommunications and Defence have been authorized to book such receipt under the final head “0216-Housing” without resorting to cash settlement.

		Development in connection with the preparation of Budget Estimates/Revised Estimates etc.	
7	Paragraph 9.4.1 In the existing provisions “Bridges or Irrigation” and Minor Head “Deduct-Refunds” have been mentioned.	Paragraph 9.4.1, In the revised version the words “Major heads concerned” and numerical code “900” have been added with the Bridges or Irrigation and “Deduct- Refunds”.	To give complete classification.
8	Paragraph 9.5 (i) “Account Procedure” is appearing in the caption of this paragraph. (ii) Note below this Paragraph the word “Accounts Procedure” is appearing.	(i) The word “Account” has been substituted by the word “Accounting” to read as “Accounting Procedure” (ii) The word “Account” has been substituted by the word “Accounting” to read as “Accounting Procedure”	(i) The word “Accounting Procedure” sounds better. (ii) The word “Accounting Procedure” sounds better.
9	Paragraph 9.5.3 Minor heads “Recovery of percentage charges” or “Other Receipts” are appearing.	Numerical codes “103” and “800” with the respective Minor Heads have been added.	For the sake of complete classification of Minor heads.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 10-WORKS ACCOUNT

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
1	Para 10.1.2(iii) reads as “ Work-Charged Establishment Bills”	This has been amended to read as “ (iii) Work-Charged Establishment Bills (other than those borne on regular establishment)”	The Work-Charged establishment borne on regular establishment are charged to functional Budgetary Head of Account, where separate provisions are made for them. Which is separate from the estimates of the works.
2	The third line of Para 10.2.1 reads as “... The cost of material procured specially for works, not paid for in the same month are charged to the accounts of by transfer credit to the “Material Purchase Settlement Suspense Account” but payments to suppliers are governed by the same rules as payments to contractors for work done.”	This has been changed as under:- “The cost of material procured in exceptional cases (since Ministries/ Departments in terms of the provisions of Rule140 of General Financial rules,2005 have been delegated full powers to make their own arrangement for procurement of goods) through DGS&D or direct from supplier specially for works are to be accounted for as minus credit to Sub-head “Payment for purchases through DGS&D”. In case of direct purchases from Supplier, if payment not made in the same month in which Stores have been received the accountal will be by credit to Sub-head “Purchases pending adjustment/payment to Supplier”. Both the Sub-heads are to be opened under the minor head “129 – Material Purchase Settlement Suspense Account” below the Major Head “8658 – Suspense Accounts”. Payments to Suppliers are governed by the same rules as payments to contractors for work done.”	This has been necessitated due to change in accounting instructions issued by CGA vide OM No.18/8/92/TA/945 02-11-1993.

3	Para 10.2.3(b) reads as “(b) Members of the work-charged establishment as defined in paragraphs 10 and 11 of the Central Public Works Department Code.”	The same has been changed as under :- “(b) Members of the work-charged establishment as defined in paragraphs 10 and 11 of the Central Public Works Department Code (i.e Work-Charged Establishment borne on regular establishment). ”</td <td data-bbox="1034 226 1453 591">Same as (i) above. The Pay and Allowances of Work-Charged Establishment borne on regular establishment is also charged to the head Direction and Administration.</td>	Same as (i) above. The Pay and Allowances of Work-Charged Establishment borne on regular establishment is also charged to the head Direction and Administration.
4	Para 10.2.12 reads as “The authorized forms of bills and vouchers are the following...”	This has been amended as under :- “The following are authorized forms of bills and vouchers :-	The sentence has been slightly realigned.
5	Para 10.2.14 reads as “...This Form is used for all running and final payments to...”	This has been amended to read as “...This Form is used for all running payments to..”	The words “and final” has been removed because Form CPWA 26 is used for making payment on a running work. The final Payment is made on Final Bill printed on yellow pages.
6	Para 10.2.16, in the fifth line the word “applicable to the case.” is appearing.	The same has been amended to read as “as may be applicable.”	
7	The certificate below Note 4 of Para 10.2.17 does not speak of Value added Tax(VAT)	Following text has been added below Note 4:- “With the introduction of Value Added Tax (VAT), the same should be taken care of in the said certificate.”	
8	There is no Note 6 below Para 10.2.17.	Following has been added below Note 5 of Para 10.2.17. “Note 6 : All Payments to contractors should henceforth be made through “e-payment” for which contractor will furnish particulars of his Bank Account, name of the Branch and Bank with complete address in the Tender documents which should provide a column to this effect.”	The C.V.C has issued instruction that all payments to contractors and supplier may be made through “e-payment” to bring transparency in the Govt. Transactions. This has therefore been added.

9	The last line of Note 2 below Para 10.2.18 reads as "...When the claim is received in the indenting Division, the indent attached thereto should be verified with reference to the indent received from the sub-division along with the omnibus transfer entry order."	The last line has been deleted.	With the introduction of "Advance Payment" for settlement of inter-divisional transaction vide CGA's OM No. 18(4)/92/TA/237 dated 16-03-1993 as amended vide OM No. 18(4)/92/TA/169 dated 25-03-1994, there is no need for verification.
10	Para 10.2.22(b) reads as "In all other cases, only with the sanction of Government which may, in exceptional circumstances and in respect of certain specialized and capital intensive works costing not less than Rupees one crore authorize such advances as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential"	This has been amended to read as:- "In all other cases, only with the sanction of Government which may, in exceptional circumstances and in respect of certain specialized and capital intensive works costing not less than Rupees two crore authorize such advances not more than 10% of the tendered value as may be deemed indispensable, taking the necessary precautions for securing Government interest against loss and for preventing the system from becoming general or continuing longer than is absolutely essential. Such advances termed as Mobilisation advance shall bear simple interest at the rate of 10% per annum to be calculated from the date of payment to the date of recover (both days inclusive) on the outstanding amount of advance. See clause 10 B (ii) & (iv) of General Conditions of Contract for CPWD. Mobilisation advance should be classified to the respective work.Recovery of interest shall be classified under the Major/Sub-Major/Minor Heads of Accounts "0049-Interest Receipt-03-Other Interest Receipt of Central Govt.-800-Other Receipts"	This has been added to classify such advances and explaining the conditions for giving such advance and mode of its recovery.

11	<p>Para 10.2.25 reads as “Rules for the grant of leave, gratuity, pension, travelling and other allowances etc., to members of work-charged establishment are contained in the manuals of the department concerned. The leave salaries, travelling and other allowances of members of the temporary establishment whose pay is charged to works under paragraph 10 of Central Public Works Department Code are regulated by the rules applicable to temporary establishments”</p>	<p>The following line has been added at the end of the Para:- “The Pay and Allowances of work charged Establishment borne on regular establishment will be charged under the functional Budgeted Salary Head of Account.”</p>	<p>Same as in (1) and (3) above.</p>
12	<p>Para 10.2.30 reads as : “ Every payment made to a member of the work-charged establishment whose traveling allowance is determined with reference to the provisions in Supplementary Rules, TA Bills in Form GAR 14A should be debited to the work on which he is employed.”</p>	<p>The same has been amended as under :- “Every payment made to a member of the work-charged establishment whether on account of his wages or in recoupment of actual traveling expenses should be debited to the work on which he is employed. However in respect of Work Charged Establishment borne on regular establishment, such charges shall be debited to the functional Budgeted salary Head of Account.”</p>	<p>Same as (11) above.</p>
13	<p>The word “Account Procedure” is appearing in the heading of Para 10.3.4.</p>	<p>This heading has been changed to read as “ Accounting Procedure”.</p>	
14	<p>In the table below Para 10.3.6, at sr. No. 3 describes the procedure for crediting the material received from “ Transfer from another Division, Department or Govt.”</p>	<p>This sr. No. 3 has been changed as under:- Column 1 has been replaced as under:- “3. (a)Transfer from one Division to another Division” Column 2 has been changed as under:- “Transfer would be on the</p>	

		<p>basis of Sub-head “Stores Advance” under the Budgeted Minor Head “799 – Suspense” below the functional Major/Sub-Major Heads of Account or under Sub-head “Work Advance” under Work concerned.”</p> <p>Column 3 has been changed as under:- “At rates charged by the concerned Supplying Division”</p>	
15	The third line of Para 10.3.8 reads as “...in Form 35-A so as to ensure...”	This has been changed as under “...in Form CPWA 35-A Account of Material issued to contractor , so as to ensure ...”	This has been done to give proper nomenclature of the Form for easy understanding.
16	In the table below Para 10.3.11(a), at sr. No. 3 describes the procedure for crediting the material received from “ Transfer from another Division, Department or Govt	<p>This sr. No. 3 has been changed as under:- Column 1 has been replaced as under:- “3. (a)Transfer from one Division to another Division”</p> <p>Column 2 has been changed as under:- “Transfer would be on the basis of Sub-head “Stores Advance” under the Budgeted Minor Head “799 – Suspense” below the functional Major/Sub-Major Heads of Account or under Sub-head “Work Advance” under Work concerned.”</p> <p>Column 3 has been changed as under:- “At rates charged by the concerned Supplying Division”</p> <p>There is no change in the Column 4.</p>	
17	In Para 10.17 the word “Official Year” is appearing.	This has been changed as “ Financial year”.	To match with accounting language.
18	The fifth line of Para 10.2.19 reads as “...work by credit to the head “ Public Works Deposits”, to be dealt...”	This has been changed to read as “work by credit to the Minor head “ 108-Public Works Deposits” below the Major Head “8443-Civil Deposits” to be dealt....”.	This has been changed to give complete classification.

19	The last word of Note below Para 10,5,19 is "Constitution".	The following has been added after the word 'Constitution':- "of India" to read as "Constitution of India".	
20	There is no note below Para 10.8.5	Following Note has been added below para 10.8.5 "Note:- See Chapter 5-Works of General Financial Rules,2005"	To elucidate the provision of General Financial Rules,2005.
21	In the Chapter , the Words "Form 35,26" etc. are appearing.	Wherever the Form followed by numerical no. are appearing, the same has been changed to read as " Form CPWA 35,26" etc.	This is indicate the series to which the forms pertains.
22	The Word " Accounts Officer" are appearing at various places in the chapter.	This has been changed to following words, as and where appearing:- "Chief Controller of Accounts" or "Pay and Accounts Officer"	In the departmentalized Accounting system, The chief Controller of Accounts is the heads of the Accounting Organisation, monitoring the state of accounts through Pay and Accounts Officer.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 11 – PROCEDURE FOR LUMP-SUM CONTRACTS

Sl.No.	Existing Provisions	Proposed changes	Reasons for changes
1.	Caption of Chapter 11 – Accounts Procedure for Lump-sum Contracts	The word “Accounts” appearing in Chapter 11 has been substituted by the word “Accounting”	To sound well
2.	Paragraph 11.1.2 The words “Accounts Officer” are appearing in the fourth line of this Paragraph	Paragraph 11.1.2 The words “Accounts Officer” have been substituted by the words office of the Chief Controller of Accounts.	Paragraph 11.1.2 Advice in such matters is given by the Principal Accounts Office, hence changes have been proposed.
3.	Paragraph 11.3.2 In sub-paras of this Paragraph the words “in the certificate (3) printed on the bill must, however, be signed are appearing in the fifth line.		

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 12- MANUFACTURING ACCOUNT

Sl.No.	Existing Provisions	Proposed changes	Reasons for changes
1	Paragraph 12.1.2 The words “are” is appearing in first and second line of this paragraph.	Paragraph 12.1.2 The words “are” appearing have been substituted by the words “is” in both the lines.	Paragraph 12.1.2 To correct the grammatical error.

**CONCORDANCE TABLE OF CHANGES IN THE EXISTING CHAPTER 13 –
SUSPENSE ACCOUNTS OF C.P.W.A. CODE**

S. No.	Existing Provisions	Changes Proposed	Reasons
1.	<p>Para 13.1.1 The account of the minor head “Suspense” Sub divided into as many of the three heads named below as may be required, is kept in each division under a single major head of expenditure unless government has directed otherwise:- (1) Stock (2) Miscellaneous Works Advances and (3) Workshop Suspense. In addition to the above Suspense Accounts under the Revenue Major Head of Account, the “Material Purchase Settlement Suspense Account” outside the Revenue Section under “8658-Suspense Accounts” is also operated to account for settlement of dues with other divisions and suppliers of stores if payment is not made immediately. These heads are of temporary character and all transactions recorded under them are ultimately removed either by payment or recovery in cash or by adjustment. The transactions, therefore, consist of both debits and credits, the latter</p>	<p>Para 13.1.1 The account of Minor Head “799-Suspense” under those functional budgeted Major Heads of Accounts where expenditure on works is involved like “2059-Public Works” etc. with their Sub-ordinate Sub-Major Heads in the Consolidated Fund of India, divided into as many of the three Sub-Heads named below as may be required, is kept in each Division under a single Major Head of expenditure unless Government has directed otherwise:- (1) Stock (2) Miscellaneous Works Advances and (3) Workshop Suspense. The above mentioned heads are of temporary character and all the transactions recorded under them, are ultimately removed either by payment or recovery in cash or by adjustment. These transactions, therefore, consist of both debits and credits, the latter being marked as reduction of expenditure when making up the account of Major Head. In addition of the above mentioned Suspense Heads of Account in the Consolidated Fund of India, the Minor Head “129-Material Purchase Settlement Suspense</p>	<p>Operation of Minor Head “799-Suspense” under the Budgeted functional Major/Sub-Heads of Accounts in the Consolidated Fund of India has been mixed up with the operation of Minor Head “129-Material Purchase Settlement Suspense Account” in the Public Account of India equating the adjustment of MPSSA by treating it as reduction of expenditure which is misnomer as the concept of treating the transactions as reduction of expenditure is not permissible in Public Account Heads. Besides amplifying the Heads of accounts provisions of Rule 140 of General Financial Rules, 2005 by which Ministries/Departments have been delegated powers to make their own arrangements for the procurement of goods or services have also been codified in the revised version of CPWA Code. The provision that in case however, a Ministry or Department does not have the required expertise, it may project its indent to Central Purchase organisation (e.g. D.G.S.&D) with the approval of Competent authority have also been incorporated in this Chapter with the stipulation that the indent Form to be utilized for this purpose will be as per the standard Form evolved by the Central Purchase Organisation. The detailed existing procedure shall henceforth be followed as per the procedure laid down in</p>

	<p>being treated as reduction of expenditure when making up the account of the major head.</p>	<p>Account” below the Major Head “8658-Suspense Accounts” in the Public Account of India, is also operated to account for the settlement of dues of the Supplies of Stores, if payment is not made in the same month in which the stores have been received. In exceptional cases where the Department does not have required expertise, it may project its indent to the Central Purchase Organisation (e.g. D.G.S.& D) with the approval of competent authority in terms of the provisions of Rule 140 of General Financial Rules 2005. The indent Form to be utilised for this purpose will be as per the standard Form evolved by the Central Purchase Organisation. However existing procedure for the procurement of stores through D.G.S. & D shall henceforth be followed in such exceptional cases as per the detailed procedure laid down in Appendix 7-C (b) of C.P.W.A. Code. Besides the above mentioned Suspense.</p>	<p>Appendix 7 C(b) of C.P.W.A. Code. Reference of paragraph 22.4.10 relating to Minor Head “107-Cash Settlement Suspense Account” to be operated for inter-departmental settlement with Cabinet Sectt. and Ministry of Defence has been added below Paragraph 13.1.1.</p>
2.	Para 13.4.1	<p>The word “under the Minor Head “799-Suspense” have been added after the words “Miscellaneous Works Advances”.</p>	<p>To codify complete classification of minor head Suspense to read as “799 Suspense”.</p>

**CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS
AND THE PROPOSED CHANGES IN RESPECT OF CHAPTER 14 WORKSHOP
ACCOUNT OF CPWA CODE**

Sl.No.	Existing Provisions	Proposed Changes	Reasons
1.	Paragraph 14.1.2. The word “to” is appearing in between the words “Repairs” and “Tools” in the first line of this Paragraph	Paragraph 14.1.2. The word “to” has been substituted by the word “of”	Paragraph 14.1.2. To correct grammatical error.
2.	Paragraph 14.1.3. The words “Accounts Officer” are appearing at the end of this Paragraph	Paragraph 14.1.3. The words “Accounts Officer” have been substituted by the words “Office of the Chief Controller of Accounts”.	Paragraph 14.1.3 As the consultation is done at Head Quarters level, hence necessary substitution has been made.
3.	Paragraph 14.1.5. The word “is” is missing in the sixth line in between the words “concerned” and “required”	Paragraph 14.1.5 The word “is” has been inserted between the words “Concerned” and “required”.	Paragraph 14.1.5 To correct grammatical mistake.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 15-DEPOSITS OF C.P.W.A CODE.

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
1	Paragraph 15.1.1 2. Interest bearing Securities	2. Interest bearing Securities	
	(i) Deposits of the first kind comprise transactions of the following classes, which are passed through the head Public Works Deposits	(i) Deposits of the first kind as referred to in 1 above comprise transactions of the following classes, which are passed through the head Public Works Deposits	Slight alignment and rephrasing of the existing contents of this paragraph.
	(ii) C. Deposit for work other than (Takavi Work) to be done.	(ii) C. Deposit for work other than Takavi Works to be done.	Bracket appearing with Takavi Works removed as it is not required.
	(iii) d. Sums due to contractors on closed accounts,	(iii) d. Sums due to contractors on closed accounts and	Coma removed and the word “and” added at the end of this clause.
	(iv) The interest bearing securities referred to in class 2 above.....	(iv) The Interest-bearing securities of kind two as referred to in 2 above.	Slight alignment and rephrasing of the existing contents of sub-para appearing below Paragraph 15.1.1.
2	Paragraph 15.2.2 Under Conditions Column in (ii) the Words “Rule 275 of GFR” is appearing.	The Figure “2005” has been added after the Words “ Rule 275 of GFR” to read as “ Rule 275 of GFR,2005”.	As the old GFR,1963 has been replaced by GFR,2005, hence to make distinction this change has been made.
3	Paragraph 15.2.2 Under Conditions Column in (x) the “Rule 275 of GFR” is appearing.	This has been changed to read as “ Rule 275(3) of GFR,2005”.	Same as 2 above and to elucidate the correct provisions of GFR.
4	Paragraph 15.2.4 the second line read as “...from contractors’ bills, should be credited to the head “Public Works Deposit- Cash Deposit of Contractors”...”	This shall be read as “ ...from contractors’ bills, should be credited to the Major Head “8443- Civil Deposits-108- Public Works Deposit” with sub-head “Cash Deposit of contractors thereunder”...”	This is to give complete classification of the transaction.

5	The first line of Para 15.4.1 starts as “ In the accounts for March each year,..”	It has been changed to read as “ At the close of March each year,...”	The provisions have been revised to fall in line with the provisions of Rule 189 of CGA(R&P) Rules,1983 as amended from time to time.
6	Para 15.4.1(i) read as “..Original deposits not exceeding twenty five rupees remaining outstanding for one whole account year;..”	It has been changed to read as “ Deposits not exceeding twenty five rupees, unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing...”	Same as in 5 above.
7	Para 15.4.1(ii) read as “ Balances not exceeding twenty five rupees of items partly cleared during the year then closing”	This has been deleted and merged with provisions of Para 15.4.1(i).	Same as in 5 above, the deletion is necessary, as the provisions have been merged with Para 15.4.1(i)
8	Para 15.4.1 (iii) read as “ Balances unclaimed for more than three complete account years ...”	The provisions have been re-numbered as Para 15.4.1(ii) and changed to read as “ All Deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years..”	Same as in 5 above, the renumbering is necessitated in terms of 6 above.
9	The First line of Note 1 below Para 15.4.1 read as “..thus lapsing shall be sent to the Accounts Officer in accordance...”	It shall read as “...thus lapsing shall be sent to the Pay and Accounts Officer in accordance..”	Since the Divisional Officers render their Monthly Accounts and Schedules etc. to the Pay and Accounts Officer of the Division, hence the change has been made.
10	The First line of Note 2 below Para 15.4.1 read as “...referred to in (b) of a sub-rule(1) which pertain to..”	This has been changed to “..referred to in (ii) of Paragraph 15.4.1 which pertain to..”	This has been necessitated in terms of 8 above and to fall in line with Rule 189 of CGA(R&P) Rules,1983.
11	The last line of Note 2 below Para 15.4.1 read as “..precheck by the Accounts Officer before repayment.”	This shall be changed to read as “..precheck by the Pay and Accounts officer before repayment.”	Same as given in 9 above. Besides this, under the scheme of departmentalization of Accounts, the pre-check/post check, as the case may be, has to be done by the P.A.O.

12	In Paragraph 15.4.3, in second line the word “Accounts Officer” is appearing.	The word “Accounts officer” has been changed to read as “Pay and Accounts Officer”.	Same as in 11 above.
13	Caption “15.4- Accounts of Public Works Deposits”	Caption “15.5- Accounts of Public Works Deposits”	This is to rectify the printing error in the earlier version.
14	Paragraph 15.5.1 and 15.6.1 following words are appearing “ 1. Suspense Register, Form 67”. 2. Schedule of Deposits, Form 79”. 3. Form 85 Register of Interest-bearing Securities” 4. Form 86, Account of Interest-bearing Securities”	The word “ C.P.W.A” has been pre-fixed with the Word “Form” wherever appearing.	As the Book of Forms to CPWA code prescribes the Forms in which Accounts of Public Works Officers are kept. This is for amplification purpose only.
15	--	Wherever the Word “ Accounts Officer” is appearing in this Chapter it shall be read as “ Pay and Accounts Officer”.	Same as in 11 above.

**CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS
AND THE PROPOSED CHANGES IN RESPECT OF CHAPTER 16 NON-
GOVERNMENT WORKS**

SL.No.	Existing Provisions	Proposed changes	Reasons
1.	Paragraph 16.1.2 The word “shall” is appearing in the fourth line in respect of Rule 68(1) of the Government Accounting Rules, 1990 as reproduced below this Paragraph.	Paragraph 16.1.2. The word “shall” has been substituted by the word “should” as is appearing in the text of Rule 68(1) of the Government Accounting Rules, 1990.	Paragraph 16.1.2 Substitution made to fall in line with the original text of Rule 68(1) of the Government Accounting Rules, 1990.
2.	Paragraph 16.1.3 The word “detailed” is appearing with the word “head” in the first line of this Paragraph.	Paragraph 16.1.3. The word “detailed” has been substituted by the word “Object” to read as “Object Head”	Paragraph 16.1.3. “Contributions” are now classified at object-head level, hence substitution made.
3.	(i) Paragraph 16.2.1 The words “Public Works Deposits” are appearing in the fifth line of this Paragraph.	Paragraph 16.2.1 Numerical Code ”108” with the Head “Public Works Deposit” and the words “under the Major Head” ‘8443 – Civil Deposits’ have been added in the revised version of this Paragraph	Paragraph 16.2.1. Amplification made to give complete classification of the Heads of Accounts
	(ii) Note The figure of 20% is appearing in second and fourth lines of this note.	Note (ii) The figures of 20% appearing in this Note have been substituted by the figures 33-1/3%	Note (ii) Change has been necessitated due to the amended provision of 33-1/3% in Section 3 of CPWD Works Manual, 2003.

Note: Besides additions of numerical code with the existing minor heads and mention of CPWA Form 64 and Pay and Accounts Office, Sub-head etc. no other changes have been made.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 17- TRANSACTIONS WITH OTHER DIVISIONS, DEPARTMENTS AND GOVERNMENTS.

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
1	Paragraph 17.1.6(3) There is no reference of Appendix 11 of General Financial Rules.	The following has been added at the end of this sub-para after the words "Market value" "as defined in Paragraph 2 of Appendix-11 of General Financial Rules,2005.	To give more transparency
2	(i) In the second line of Paragraph 17.1.6(4), the word "Constitution" is appearing. (ii)Sub-Para has been ended with the words "Appendix 11 of GFRs"	This has been modified to read as "Constitution of India" (ii) The words have been replaced to read as " Appendix-11 read with Rule 279(4) and 279(5) of General Financial Rules,2005"	(ii) To amplify the existing provisions in the light of the provisions of General Financial Rules,2005
3	Para 17.1.7 reads as "..Services rendered, or articles supplied by one Division to another will be charged off for except in the following cases:- (i)Stores- If they are issued from a stock or Materials Account (vide para 10.5.12 and 10.5.13) or if their transfer affects a work (for which separate Capital account is kept) (ii) Other Services- if they affect the accounts of (a) any work for which a separate capital account is kept,(b) of a work in progress, or (c) Suspense or Deposits."	The same has been replaced by the following:- " Services rendered, or articles supplied, by one division to another will be settled through Advance payments to be classified as Stores Advance, Service Advance or Works Advance, as the case may be. Procedure whereof is laid down in Appendix 7-A of CPWA Code.	With the dispensation of operation of Minor Head " 107-Cash Settlement Suspense Account" and "129-Material Purchase Settlement Suspense Account" below the Major Head "8658-Suspense Account" for the settlement of inter-divisional transactions w.e.f 1-4-93, the new procedure for Advance Payment was introduced by the office of CGA vide their OM No. 18(4)/92/TA/237 dated 16-3-93 as amended vide OM of even no. 169 dated25-03-1994. Accordingly existing provisions have been substituted by the new procedure of "Advance Payment"

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
4	Paragraph 17.1.8. Existing provisions stipulates that “ Amount owing by or to one Public Works Division to or any other Public Works Division or department including Divisions or Departments of other Governments, except for the supplies arranged by the Department of Supply which are paid by the PAO(Supply), should be paid by cheque or Bank Draft by the Division/PAO concerned (see Note 1 below Rule 2 of Appendix 7-A.	Paragraph 17.1.8 (i) In the existing paragraph the following words have been added after the words “arranged” in the second line of this paragraph “ in exceptional cases” (ii) The words see Note 1 below Rule 2 of Appendix 7-A appearing with brackets () have been substituted by the following :- “ For inter-Divisional and inter-Departmental transactions, see Appendix 7-A and Appendix 7-C of this code.	Paragraph 17.1.8 (i) Changes have been necessitated due to the incorporation of Rule 140 of General Financial Rules,2005 delegating full powers to the Ministries/Departments to make their own arrangements for the procurement of stores. In cases where required expertise is not available, indent could be placed on DGS&D, that is why the words “in exceptional cases” have been added. (ii) Since Inter-Divisional transactions are to be settled through Advance Payment and Inter-Departmental transactions with Cabinet Sectt. and Ministry of Defence are to settled on cash basis, hence addition has been made.
5	Paragraph 17.2.1 (a)(b) (c)	Paragraph 17.2.1 (a)(b) New procedures as contemplated in Rule 140 of General Financial Rules,2005 and Office Memorandum issued by the office of the Controller General of Accounts have been codified in this paragraph deleting the existing procedure. (ii) Note (3):- Existing Note(3) has been substituted by the new system of Advance Payment.	(i) Paragraph 17.2.1 (A) & (B) and Note (3) thereunder :- Changes have been necessitated as a sequel to changes in the existing procedures brought out in General Financial Rules,2005 and CGA’s Office Memorandum. (ii) Note(3) Change is based on CGA’s OM No. 18(4)/92/TA/237 dated 16-03-1993 as amended vide OM of even No. 169 dated 25-03-1994.

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
6	<p>Para 17.2.3. In the last line the words “and Rule 1(2) of Appendix 7-A” are appearing.</p>	<p>The last words “ and Rule 1(2) of Appendix 7-A have been deleted.</p>	<p>With the introduction of Advance Payment for the procurement of Material/ service by one Division from another Division, the existing provisions have undergone vital changes, hence the last words have been deleted.</p>
7	<p>Para 17.2.4 (b) and Note (1) thereunder:- Existing Sub-Para(b) stipulates that “Similarly, in the case of transactions between Public Works Divisions, including the Divisions of other Governments, the claims should be supported by all necessary vouchers, except those relating to work done for other divisions, for which see paragraph 17.2.6(b)”</p> <p>Note (1) stipulates that “ the terms “all necessary vouchers” referred to in sub-para (b) above also includes such vouchers as do not ordinarily pass beyond the Divisional Office. When it is not possible to support a payment by a voucher or payee’s receipt, a certificate of payment should be sent along-with the claim, vide Note below Paragraph 6.4.6”</p>	<p>The words “ the system of advance payment should be followed have been inserted after the words “of other Governments”</p> <p>Note(1) Existing note has been revised as under:- “In the case of Stores issued from “Stock” by one Division to another Division within the same circle of account, the supplying division will issue the stores on receipt of cheque from the indenting Division as advance payment for the procurement of stores. On receipt of cheque, supplying Division will enter the cheque in the Cash book as debit to “Remittance into Bank” under the Minor Head “102-Public Works Remittances” below the Major Head “8782-Cash Remittances etc.” and credit to stock”</p>	<p>As above.</p> <p>Procedure in brief has been spelt out.</p> <p>Note 2 has been deleted in the light of codification of above procedure.</p>

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
8	Para 17.2.6(b)	Paragraph 17.2.6(b) has been slightly modified as a sequel to the dispensation of Minor Head “107- Cash Settlement Suspense Account” for the settlement of Inter-Divisional transactions and introduction of Advance Payment w.e.f 01-04-1993 for the settlement of such transactions.	Same as given in Column 3.
9	The words “Accounts Officer” are appearing in various Paragraphs of Chapter 17.	The word “Pay and” have been added with the words “Accounts Officer” to read as “Pay and Accounts Officer” in the respective Paragraphs.	As the Monthly Account together with various schedules are sent to the PAO of the Division by the Divisional Officer hence addition has been made.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND PROPOSED CHANGES IN RESPECT OF CHAPTER-18 – PAY AND ALLOWANCES

Sl.No.	Existing Provisions	Proposed changes	Reasons
1.	Paragraph 18.1.1 The words “Accounts Officer” are appearing in second line of this paragraph	Paragraph 18.1.1 The words “Accounts Officer” have been substituted by the words “Pay and Accounts Officer”	Paragraph 18.1.1 Divisional Officers render their Monthly Accounts to the Pay and Accounts Officer, hence the words “Accounts Officer” have been substituted by the words “Pay and Accounts Officer”
2.	Paragraph 18.2.2 (i) Existing Provisions are upto Sl.No.(iii)	Paragraph 18.2.2 Sl.No.(iv) has been added as under:- (iv)Government employees joining Government Service on or after 1.1.2004 and covered under the New Pension Scheme “2004”	Paragraph 18.2.2. Under the New Pension Scheme all the DDOs/CDDOs are required to prepare separate Pay Bill Registers and Pay Bills to be submitted to the PAO for pre-check and Payment, hence Sl.No.(iv) has been added
	(ii) The word “form” is appearing in the last line of Sub-Para 3	The word “form” has been substituted by the word “Form” in this Sub-Para.	(ii) To correct small “f” to Capital “F”
	(iii) Below the note Sl.Nos. upto (c) have been mentioned	(ii)Sl.No.(d),(e),(f),(g), (h), (i), (j), (k) have been added to incorporate the provisions of “New Pension Scheme 2004” applicable to Government employees recruited on or after 1.1.2004.	(ii) To incorporate the provisions of “New Pension Scheme, 2004” for the preparation of separate Pay Bill Registers/Pay Bills of Government employees recruited on or after 1.1.2004.
3.	Paragraph 18.2.2(c). The words “self cheque” are appearing in this Paragraph. Further the words “order Cheques” are appearing in the third line of this Paragraph.	Paragraph 18.2.2(c) The words “self cheque” have been substituted by the words “cheques by designation of the DDO”. The words “order cheques have been substituted by the words Crossed Account Payee Cheques”. The words	Paragraph 18.2.2(c) Practice of the drawal of self cheque has been dispensed with. Now the cheques are to be drawn by the designation of the DDO.

		“will be” have been added after the words “CAM 10”.	Other changes have been made as per the prevailing practice.
4.	Paragraph 18.3.4 The words starting “from” any of the subsidiary of G.I.C as indicated in item (vii) under Rule 274 of GFRs are appearing in this paragraph.	Paragraph 18.3.4 With the replacement of General Financial Rules, 1963 by General Financial Rules, 2005, mention of Rule 274 of GFRs has been substituted by the words “as per the rocedure laid down in Rule 275 of General Financial Rules 2005” after the word “bond”	Paragraph 18.3.4 Same as given in Column3
5.	Paragraph 18.4.1 Existing provisions state the remittance of Pay and Allowances of Sub-ordinates employed in out of place to be made to them by Postal Money Order/Bank Draft at the nearest branch of Public Sector Bank at Government cost under the orders of the competent authority.	Paragraph 18.4.1 As no Commission for preparing Bank Draft is charged by the accredited Bank, hence this Paragraph has been slightly amended by shifting the words “at Government cost for Postal Money Order.	Paragraph 18.4.1 Same as given in Col.3
6.	Paragraph 18.4.2 In fourth line the words “passed and” have been added before the word encashment:	Paragraph 18.4.2 Same as in Col.2	Paragraph 18.4.2. Encashment is only after the Bill is passed hence addition made
7.	Para 18.5 Communication of sanctions to Accounts Officer	Para 18.5 Caption has been changed to read as “Communication of sanctions to Pay and Accounts Officer”.	Para 18.5 Same reasons as recorded in Column 4 of Sl.No.1 of the Concordance Table.

**CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS
AND THE PROPOSED CHANGES IN RESPECT OF THE FOLLOWING CHAPTERS**

- 1. Chapter 19 - Contingent Charges**
- 2. Chapter 20 - Direction and other Social Offices**
- 3. Chapter 21 - Accounts Returns of Sub-Divisional Officers**

No major changes except the substitution of the words “Accounts Procedure” by the words “Accounting Procedure” in Paragraph 19.3.1 of Chapter 19 and 20.3.8 of Chapter 20 and the insertion of the words “21.1 Sub-Divisional Officers” in Chapter 21 of CPWA Code have been made.

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN CHAPTER 22-ACCOUNTS OF DIVISIONAL OFFICERS

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
1.	The word “Accounts Officer” is appearing at various places in the Chapter.	The Word “Accounts Officer” has been changed to read as “ Pay and Accounts Officer”	The function of Accounts Officer has been looked after by the Pay and Accounts Officer in the Scheme of Departmentalisation of Account.
2	The word “ Form 62” etc. are appearing in the Chapter.	The Word “Form” along-with Numerical No. wherever appearing may be read as “ Form C.P.W.A” e.g “Form 62 may be read as “Form C.P.W.A 62”	The Forms to be maintained in Public Works Division are prescribed in C.P.W.A Code and text of the Form is appearing in “Book of Forms”. This is also useful in identifying the PWD Forms with Forms prescribed in other Codes, Rules etc.
3	The last line of Note 2 below Para 22.1.3 reads as “ In all cases of doubt, however, the advice of Accounts Officer should be sought.	This has been changed to read as “In all cases of doubt, however, the advice of the Chief Controller of Accounts through his Pay and Accounts Officer should be sought ”	In the Departmentalisation of Accounts, the Chief Controller of Accounts is the Head of Accounting Organisation and monitors the state of Accounts through his Pay and Accounts Officers. If the Pay and Accounts Officer is unable to clear the doubt then he will approach the Chief Controller of Accounts for final decision.
4	The second line of Para 22.2.4 reads as “...at once in a suitable register (or other account), preferably...”	This may be read as “ ...at once in a suitable register (or other account records), preferably...”	To amplify the second line.
5	The second line of Para 22.2.10 reads as “ ...Vouchers not submitted to audit (vide Paragraph 22.4.17) should be “Cancelled” by means of perforating or	This may be read as “... 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	The vouchers are generally sent with the Monthly Account for Post-Audit in the Pay and Accounts Office and vouchers not required to be sent along-with Monthly Account in terms of Para 22.4.17 shall be test- Audited by the Internal Inspection Party as well as Statutory

	endorsing stamp and kept carefully, to be made available for test audit whenever demanded by audit.”		Audit.
6	Note 1 below Para 22.2.10	Following addition has been made at the end of the line after the word “GAR32” “read with Rule 109 of CGA(R&P), Rules,1983 as amended from time to time”	This has been done to bring the provision of CGA(R&P) Rules
7	Para 22.3.1 reads as “ Schedule of Reconciliation of cheques & Remittances-The remittances made into the accredited bank as well as Cheque drawn on them, by Public Works Division will be accounted for under the Minor Head “P.W.Remittances” subordinate to Major Head “8782-Cash Remittances” etc., between officers rendering accounts to the same Accounts Officer/Accountant General”	The following Paras have been added / replaced:- 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	This has been added to elucidate the Banking arrangement of the Divisional office.

<p>The accredited branch will prepare and send daily scrolls of remittances realized and payments made in addition to a copy of these scrolls sent to the Divisional Officer. On receipt of the copies of the daily scrolls (receipt and Payments), the Divisional officer will effect a reconciliation in Form 51 indicating the difference between the cheques issued and remittances made by the Division on the one hand and the cheques encashed and remittances accounted for by the bank. The Divisional Officer should also prepare and furnish list of 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 by the above “Schedule of Reconciliation of cheques drawn & Remittances” made into accredited Bank.”</p>	<p>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. <u>No document is to be sent to the Pay and Accounts Officer of the Division concerned by the Dealing Branch of the accredited Bank.</u></p> <p>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.</p> <p>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 <u>retaining</u> 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:-</p> <p>22.3.3</p>	
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		<p>(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.</p> <p>22.3.4</p> <p>(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.</p> <p>22.3.5</p> <p>(c) Adjustment of the copy of the Bank Scrolls received by the</p>	
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		<p>Divisional Officer from the Dealing Branch of the accredited Bank.</p> <p>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 cashed 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 by the above “Schedule of Reconciliation of Cheques drawn and Remittances” made into accredited Bank.</p> <p>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.</p> <p>Note: For detailed procedure for the settlement of Accounts with Bank, see chapter 23 of this Code.</p>	
8	Note below Para 22.4.3 reads as “ This form serves as the transfer entry order relating to these recoveries (vide paragraph 22.1.2) and should, therefore, be signed by the Divisional Officer”	This has been changed to read as below:- “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.”	
9	Para 22.4.4(a)(xiv)	The word “Direction and Administrative	This is to give clear

	reads as “ Schedule of Direction and Administrative Expenditure Form 64-A, vide Para 22.4.2(e) and 22.4.4(f)” There is no (xv) below above said Para.	Expenditure” has been replaced by the words “ Establishment Expenditure”. Following has been added:- (xv) Schedule of Works Expenditure Form CPWA 64	picture and realign the para to look better. To include Form 64 also.
10	Note below Para 22.4.4(d) reads as “...unless the Accounts officer has authorized this; ordinarily they should be classified by Divisional Officers under the remittance head “Public Works Remittances-III- Other Remittances and included in the Debit or Credit, Form 77, as the case may be.	This has been changed as under”...unless the Chief Controller of Accounts has authorized this.” The rest of the text has been deleted.	Chief Controller of Accounts is Head of Accounting organization and accounting instructions are issued by him. The operation of sub-head III- Other Remittances below Major Head 8782 has been dispensed with w.e.f 01-04-1993 vide CGA’s OM No.18/8/92/TA/945 dated 02-11-93 and hence deletion has been necessitated.
11	Note(b) below Para 22.4.4(e)(B)	The following has been added in the last of Note:- “ In other words Form CPWA 76 will be prepared separately for Debits and Credits.”	To bring clarity in the text.
12	Para 22.4.5 reads as “...II-Public Works Cheques” under the minor head “Public works Remittances (See also Note 3 below paragraph 22.3.1)	It has been amended to read as “...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)	This is to give complete classification.
13	Following is appearing below the table in Para 22.4.5 “(d) Schedule of Works Expenditure	This has been deleted	As it was not conveying any message and is ambiguous. The same has been added as Para 22.4.4(f)(xv) as given in Column no.9.
14	Note 1 below Para	The same has been amended as under	To bring clarity in

	22.4.6(C) reads as “...entered in column 6 and against will be arrived by adding...”	“...entered in column 6 against each total should be given in (a) in Column 7, the total charges of the year which will be arrived by adding...”	the text.
15	Para 22.4.9(f) reads as “ Schedule of Transactions adjusted under the Head “Cash Settlement Suspense Account”	This has been amended to read as “ (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 ”	As Operation of this Minor Head is applicable only for Cabinet Sectt. and Ministry of Defence hence the amendment has been proposed.
16	Para 22.4.10 reads as “..All Inter-divisional transactions including those involving the Divisions of other Governments, should be collected in Form 76-A, which should posted from Part II of the Division-wise Register referred to in Rule 1(1) of Appendix-7A.	This has been replaced by following :- “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 thereunder 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	As in column 14 above.

		<p>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.”.</p> <p>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.</p> <p>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)</p>	
17	<p>Note 1 below Para 22.4.11 reads as “ When works for any of the departments named in the margin are undertaken as a standing Military Engineer Service, vide Paragraph 22.4.6(a), and funds for the Indian Air</p>	<p>This has been amended to read as:- “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 3.1.8.</p>	<p>To readjust and realign the text to bring clarity in the text.</p>

	Force purpose are allotted to the division, the expenditure Deptt. of Posts and Deptt. of transactions connected therewith Telecommunication should also be abstracted in Form Archaeological Department ⁷⁴ the classification of expenditure being that prescribed in respect of the works concerned vide Note 3 below Paragraphs 3.1.7.”	<ul style="list-style-type: none"> (i) Military Engineers Service (ii) Indian Air Force (iii) Posts (iv) Telecommunications (v) Archaeological Department 	
18	Para 22.4.15(15), reads as “(15) Schedule of credits and Debits to Remittances, Form 77 (see also Paragraph 22.4.4(f) and Note thereunder.” There is no (22), (23).	The Following has been added below Para 22.4.15(15) “15 Schedule of Transaction Adjusted under the head “MPSSA” in Form C.P.W.A 69.” Following new items under (22) and (23) has been added:- “22 Abstract Book Form CPWA-81 23 tatement showing the expenditure on Deposit Work, FormCPWA-65-A”	This is has been added in the list of item to be included in the Monthly Account to make it make convenient.
19	Para 22.417(a) (ii) reads as “..Vouchers in support of payments of wages to members of the Work-Charged establishment corresponding to class IV staff, in regular establishment.”	This has been modified to read as “ (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”.	Work-Charged Estt. Borne on regular establishment are given the status of regular employee and hence the vouches relating to them shall be given the same treatment as is given to regular employee.

Concordance table of Chapter 23- Banking Arrangement and Chapter-24- Accounting procedure for works executed by CPWD abroad.

The existing Chapter 23-Miscellaneous has been renumbered as Chapter-25 and New Chapters 23 and 24 has been added. As both the chapters are new there is no need for concordance table.

CONCORDANCE TABLE OF CHANGES IN THE EXISTING CHAPTER 23 (NEW CHAPTER 25)-MISCELLANEOUS OF C.P.W.A. CODE

S. No.	Existing provisions	Proposed changes	Reason for changes.
1.	Caption of Chapter 23.	Caption changed to read as Chapter 25.	Due to the addition of two new Chapters viz. 23-Banking Arrangements and 24-Accounting Procedure for the execution of work-Abroad, Existing Chapter 23 has been renumbered as Chapter 25-Miscellaneous.
2.	Existing provisions of Annual Indent for supply of Cheque Books on the Controller of Stamps, Nasik and issue of Cheque Books to Divisional Officers.	Requisition of Annual Indents for the supply of Cheque Books to be sent by Divisional Officers to their respective Pay & Accounts Officers for onward transmission to the accredited Bank, State Bank of India, which will arrange the printing, binding and packaging etc. free of cost to the respective Divisions under intimation of the P.A.O. concerned.	As a sequel to the decision taken by the Reserve Bank of India to move away from the retail Banking of C.P.W.D., State Bank of India has been nominated as the accredited Bank for C.P.W.D. Hence changes have been made in Paras 25.1.1 and 25.1.2 of renumbered Chapter 25-Miscellaneous of C.P.W.A. code.
3.	Existing Para 23.3.1 mentions the words "Accounts Officer" and the word margin appearing in bracket in lines 3 and 5 respectively.	The words "Accounts Officer" and the word "margin" in bracket appearing in third and fifth line have been substituted by the words "Chief Controller of Accounts" and "below" respectively in re-numbered chapter 25-Miscellaneous.	In the old version of C.P.W.A. Code, the words "Accountant General" were appearing, hence these have been substituted by the word "Chief Controller of Accounts". As there is no margin, hence the word "below" has been added in substitution of the word "margin".

4.	<p>Existing Sub-Para 23.3.1 (a)</p> <p>i) The first sentence amplifying procedure for the transfer of balances by the closing Division has been confined to the incorporation of balances by the latter Division(s) without mentioning endorsement to the P.A.O. concerned.</p> <p>ii) 23.3.1(a) In fifth line the word “Accounts officer” are appearing.</p>	<p>The following words have been added at the end of first sentence of this sub-para “and endorse a copy to the Pay & Accounts officer of the concerned Divisions intimating the total amount under each head that is proposed to be transferred to each Division.</p> <p>The words “Pay and” have been added to read as Pay and Accounts Officer.</p>	<p>This addition appears to have been left out inadvertently in the first revised Edition of C.P.W. A. code, which has now been added to appraise the P.A.O. of the transfer of balances.</p> <p>Monthly Accounts etc. are received by the Pay and Accounts Officer of the concerned Division, hence the words “Pay and “ have been added to read as Pay and Accounts Officer.</p>
5.	<p>Para 23.4.1 The word “Accounts Officer” are appearing in second and third line of this para .</p>	<p>The words “Accounts Officer” appearing in second and third line of the existing Para have been substituted by the words “Chief Controller of accounts”.</p>	<p>In the old version of C.P.W.A. code, the words “Accountant General” were appearing, hence these have been substituted by the word “Chief Controller of Accounts”.</p>

CONCORDANCE TABLE OF CHANGES BETWEEN THE EXISTING PROVISIONS AND THE CHANGES PROPOSED IN Appendix-2,3,4 and 6

S. No.	Existing provisions	Proposed changes	Reasons for changes.
1	2	3	4
Appendix-2			
1	Statement A Para 5, the words “Accounts Officer” is appearing.	The Word “Accounts Officer” has been replaced by the word “Pay and Accounts Officer”.	In the Departmentalisation of Accounts Scheme, the Accounts are maintained by the “Pay and Accounts Officer” and hence the amendment.
2	Para 6(a) the first sentence read as “Capital bears all charges for the first construction and equipment of a project, as well as charges for maintenance of sections not opened for working and charges for such subsequent additions and improvements as may be sanctioned under rules by comptent authority	This has been replaced as under:- “Capital bears all charges for the first construction and equipment of a project, as well as charges for intermediate maintenance of the work while not yet opened for service and bears also charges for such subsequent additions and improvements as may be sanctioned under rules by comptent authority.”	To Correct the sentence grammatically.
3	Para 6(d)(iii) reads as “ All estimates for which neither remunerative...”	The Para has been changed as under “ All estimates for which neither are remunerative...”	--As above--
4	Para 7, Statement “A” reads as “..Works Expenditutre which, under the foregoing rule is changeable to the capital account will be classified under the project which is treated as Minor Head under the Major Head “4701 or 4801”...”	This has been changed as under: “Works expenditure which, under the foregoing rule is chargeable to the Capital account will be classified under the project which is treated as a minor head under the major head “4701- Capital outlay on Major and Medium Irrigation ” or “4801- Capital outlay on Power Projects ”. That which is chargeable to the Revenue account will fall under the object head “Extensions and Improvements” or “Maintenance and Repairs” of the division “Working Expenses” of the Major head “2701- Major and Medium	For giving the Complete classification of the Mjaor Head of Account.

		Irrigation...".	
5	Statement D, sub-para under Para-2 reads as "...bonus paid to non-pensionable subscribers to provident Fund"	This has been amended as under "...bonus paid to the eligible employees."	
Appendix-3-No Change			
Appendix 4-No change			
Appendix-6			
6	The first line of Para 1 reads as "When the stores arrive, the Suspense head "Material Purchase Settlement Suspense Account" should be credited..."	This has been amended to read as "When the stores arrive, the "Minor head-129-Material Purchase Settlement Suspense Account" below "Major Head-8658-Suspense Accounts" should be credited..."	To give complete classification.
Appendix-7-A			
7	The Existing Appendix 7-A provides the detailed procedure to be followed by the P.W. Divisional officer for the settlement of Inter-Divisional Transactions by Cheque/Bank Draft. by operation of Minor Head "Cash Settlement Suspense Account"	The Existing Procedure given has been changed to bring it in conformity with the CGA's dated 16-03-1993. by operation of Minor Head "Store/Works Advance". This will Appendix will not be operative for settlement of Inter-Departmental Transactions.	
Appendix-7-B-No Change			
Appendix-7-C			
8	It deals with the procedure for recovery of cost of Work done in the CPWD/Other Departments functioning on the Public Works pathern , on behalf of other Governments/Departments.	This Appendix has been bifurcated in following Parts :- Appendix-7-C(a)- Detailed procedure to be followed by P.W. Divisional Officers and P.A.O. of the Division for the settlement of inter-departmental transactions by cheque/Bank Draft. (Settlement of inter-departmental transactions with Cabinet Secretariat and Ministry of Defence).	The expansion has been necessitated due to change in the Accounting Procedure suggested by the office of Controller General of Accounts for each activity.

		<p>Appendix-7C(b)- Procedure for accounting of stores purchased by placing indents on DGS&D in exceptional cases(Settlement of inter-departmental transactions between Pay and Accounts Officer, Deptt.of Supply and Pay & Accounts Officer of the CPWD Division and accountal thereof in the books of Divisional officers.)</p> <p>Appendix-7-C(c)- Inter-Departmental Settlement through “Authorisation”.</p>	
Appendix-7-D-No Change			

