

NOTE : -- Postings made in the sub-divisional office should be in black ink and correction made in the divisional office in red ink.

* Entries in this column should be made from column 2 (a) Total of the Running Account Bill.

In this column should be posted the amount shown against the total (E) of column (8) of the Account of Secured Advances (Form 26-A)

@ This column is intended for all miscellaneous debits and credits to contractors, awaiting settlement. The debits will usually consist of:

Advances other than Secured Advances, (2) Payments made (under proper authority) to labourers and others on behalf of and by charge to the Account of contractors and (3) Issues of stock and other materials to contractors. These should be posted as plus entries from the vouchers of accounts as transactions take place. The credits will ordinarily be on account of amounts withheld, for future payment from running Accounts Bill for work done. Such credits as well as repayments of amounts withheld, and recoveries of debits (1), (2) and (3) above, appear in Running Accounts Bill as Entry (G) of Memorandum of Payments which should be posted in this column as a plus entry if minus or vice versa.

\$ Unpaid amounts of muster rolls should be posted in this column as minus entries. Subsequent payment of these arrears should be shown as plus.

¶ In the case of Running Account Bill for work done the figure in this column should agree with Entry (H) in the Memorandum of Payments.

** In this column should be posted the debits on account of advance payments made to the Land Acquisition Officer as plus entries. Subsequent credits on receipt of land award statements, vouchers as minus entries.

The refund of advance of Land Acquisition is to be credited to the Suspense Head "Land Acquisition".

FORM 34 – Contd.
Reference to measurements

(A reference to any recorded measurements should be entered here)

DETAILS OF CONTRACTORS CLOSING BALANCES						
Name of Contractor	Reference to Last Running Account Bill		Closing Balances			Explanation of adjustment*
	Voucher No.	Date	Advance Payment	Secured Advances	Other transactions	
			Rs.	Rs.	Rs.	
	Total					

* The closing balance under the suspense head “Labourers” as arrived at overleaf has been compared with the connected record of unpaid wages for work and found correct.

¶ The work is still in progress.

* As a rule, reasons for delay should be recorded if an item is not cleared within three months.

¶ If the work was completed during the month the fact should be stated with an explanation of the steps taken to close the accounts of the work.

Dated initials of Divisional Accountant

Remarks by Divisional Officer

The Divisional Officer will note here whether he has examined the work, counted materials or checked measurements and make any other remarks in respect of the execution of the work or the state of accounts as he may consider necessary.

Dated initials of Divisional Officer