

FORM 91
ANNUAL CERTIFICATES OF BALANCES
(Referred to in paragraph 22.4.20 of the CPWA Code)

For the year ended 31st March, 20.....

CERTIFICATE NO. 1 – STOCK

A – Manufacture – Certified (1) that the closing balance of Rupees..... in the accounts of the head “Manufacture” for March 20....., consisted with the exceptions noted below, only of the unadjusted charges upon operations in progress, (2) that all outturn from the operations has been duly brought to account and (3) that the closing balance does not relate to any operations, the accounts of which under the rule in paragraph 12.1.4, should have been closed and adjusted during the previous twelve months.

B – Land, Kilns, etc. - Certified (1) that the closing balance of Rupees..... in the accounts of the head “Land, Kilns” for March 20....., consists of the items enumerated below, (2) that all charges recoverable from other heads of account under rule or order (vide paragraph 14.2.6) have been duly credited to this head during the year, and (3) that the balance in respect of each item represents, in my opinion, a fair residue which the operations of coming seasons may be reasonably expected to bear at the prescribed rates of recovery :

Item No.	Particulars	Total number of years in which the capital account is to be cleared	Year in which the capital charges were first incurred	Gross Capital chargeable to end of year			Total credits on account of Recoveries to end of year			Balance outstanding at the end of year	Remarks
				To end of previous year	During year	Total	To end of previous year	During year	Total		
1	2	3	4	5	6	7	8	9	10	11	12
				*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	*Rs.	

* In nearest Rupees only

C- *Other Sub-heads* - Certified (1) that the closing balance of Rupees..... in the accounts of the head “Other Sub-heads” in the Stock Account for March 20....., represents the value of Stock Materials, detailed quantity accounts whereof have been maintained in accordance with the prescribed procedure and (2) that with the exceptions noted below, none of the materials stocked are in excess of the probable requirements of the works of the division for the subsequent twelve months :

Item No.	Particulars	Value	Remarks
1	2	3	4
1.	Unserviceable Stock (No details required).	* Rs.	₹
2.	Serviceable Stock in excess of the requirement for the next twelve months, but which in my opinion it is necessary to keep in reserve. (No details required).		As per separate list forwarded to the Superintending Engineer for orders under cover of letter No. dated
3.	Surplus Stock, i.e. serviceable materials which are available for sale or transfer. (No details required).		
	Total		

* In nearest Rupees only

₹ State the steps taken to obtain the necessary sanction to write off the loss.

CERTIFICATE NO. 2 – WORKSHOP SUSPENSE

Certified (1) that the closing balance of Rupees..... in the accounts of the head “Workshop Suspense” for March 20....., consists of the unadjusted charges for labour and materials on the undermentioned jobs in progress, which for the reasons noted against each, it was not possible to adjust in the accounts for March 20, as required by paragraph 14.2.4 and (2) that actions has been taken to ensure their clearance in the Supplementary Account.

CERTIFICATE NO. 3 –OTHER SUSPENSE ACCOUNTS AND DEPOSITS

Certified (1) that the closing balance of accounts named in the margin (as specified against each) for March 20....., have been reviewed in detail, (2) that no items are included therein which under rule do not pertain to the account concerned, (3) that with the exceptions noted below, none of the items, in view of the period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any special action, to effect clearance and (4) that in respect of the exceptions specified necessary action is being taken under my orders.

Material Purchase Settlement Suspense Account- Credit Balance of Rupees	
Miscellaneous Public Works Advances - Debit Balance of Rupees	
Deposits – Credit Balance of Rupees	

CERTIFICATE NO. 4 – WORKS ACCOUNTS

A. –General– Certified (1) that the accounts of all works, the actual construction of which is completed, have been closed as far as possible and (2) that in cases in which the accounts of such works have still to be kept open, arrangements have been made to ensure that no further charges will be incurred without my permission as required by paragraph 10.6.4.

B – Materials - Certified (1) that in respect of each work in progress, in the accounts of which the suspense head “Materials” is being operated upon, the balances as per the Register of Materials-at-site Accounts as on 31st March 20....., have been verified and the report of verification reviewed by me and (2) that necessary action to clear the suspense head “Materials” has been taken in the case of all works completed during the year.

C – Contractors and Labourers- Certified (1) that the closing balances of the accounts of “Contractors and Labourers” as maintained in Register of Works in respect of works the accounts of which were open on the 31st March 20....., were as detailed below, (2) that the total of the Contractors balances as shown in Certificate No. 1 has been reconciled by the Divisional Accountant with the total of the balances in the Contractors Ledger, (3) that the labourers’ balances have been similarly reconciled by the Sub-Divisional Officers concerned with the relevant records of unpaid wages [vide paragraph 10.2.4 (e)], (4) that there has been no abnormal delay in closing or adjusting the accounts of contracts which are no longer in operation, (5) that all “Secured Advances” are covered by duly executed indentures in Form 31 which I have seen, are in existence in the Divisional Office and (6) finally, that none of the other outstanding debit balances represent any overpayments, or have become or are likely to be irrecoverable.

D – Land Acquisition - Certified (1) that the closing balances of the suspense head “Land Acquisition” as maintained in Register of Works in respect of works the accounts of which were open on the 31st March 20....., were as detailed below, (2) that the balances have been reconciled with the balances shown as outstanding by the Land Acquisition Officers and (3) that there has been no abnormal delay in closing or adjustment of the amounts advanced to the Land Acquisition Officers.

Serial .No.	Full name of Work	Balance under suspense head "Land Acquisition"
		* Rs.

* In nearest Rupee only

Serial No.	Full name of work	Details of Balances				Land Acquisition	Remarks
		Contractors			Labourers		
		Advance payments (Debits)	Secured Advances (Debits)	Other transactions Debits/Credits			
		* Rs.	* Rs.	* Rs.	* Rs.	* Rs.	
	Total						

CERTIFICATE NO. 5 – ARREARS OF REVENUE

Certified (1) that the Register of Rents of Buildings and Lands and other records of assessment and realization of revenue (vide paragraph 9.1.4) for the year ending 31st March, 20..... have been reviewed in detail and that all immovable properties belonging to the division which are available for letting out and other important sources of revenue are entered in the relevant registers with full particulars, (2) that adequate action is being taken under my orders in respect of delay on the part of the tenant or other person concerned and (3) that there are no arrears which have become, or are likely to be, irrecoverable.

CERTIFICATE NO. 6 – CASH SETTLEMENT SUSPENSE ACCOUNT

Certified that the closing balance of Rupees..... in the accounts of the head “Cash Settlement Suspense Account” consists, with the exceptions noted below, only of outstanding transactions pertaining to the month of March 20....., for which the Intimations of Claim were duly despatched to the Ministry/Department concerned within the prescribed period; (2) that action has been taken to ensure the clearance of the outstanding amount.

.....
Divisional Accountant
Date

.....
Divisional Officer
Date