

C.P.W.A-81

Notes to be printed on the fly-leaf of the Abstract Book, Form 81.

1. The standard form is only a model. The number of vertical columns may be varied according to requirements, the examples given being those suitable for an ordinary division of the Civil Works branch.
2. The book should be posted from the several Cash Book in respect of cash transactions, from the Transfer Entry Book in respect of transfer entries and from the Summary of Stock Receipts and summary of indents in respect of stock transactions.
3. The amount of each cheque entered in cash book should be shown on the charges side under the head to which the payment relates and the total amount of cheques drawn should be shown as a single entry on the receipts side in the Column for "Public Works Cheques".
4. In Posting the Stock transactions from the Summary of stock Receipts and Summary of indents debits (and Credits) to Stock which represent Credits (and Debits) posted in the Abstracts from the Cash Book and the Transfer Entry Book and which are separately shown in the Abstract vide note below Para 7.2.30 should be excluded as these are posted in the Abstract book direct from the Cash Book and Transfer Entry Book. In the vertical Columns headed "Stock" should be entered on the receipts side, the total of the stock issues(corrected as above and on the charges side the total of the stock receipts also corrected as above.)
5. As the postings from each cash book or other documents are completed it should be seen that the total postings on the receipts side agree with those on the charges side and that further, the total of the columns headed "Cash from Bank" agree in respect of cash book, and those of the columns headed "Transfers within Division" in respect of whole division, separately for Cash and Stock unless any Cash or Stock be in transit, see paragraph 22.4.12 and 13.3.5.
6. Refund of Revenue appear as charges in the initial accounts and will therefore be posted on the charges side of the Abstract Book. As they are to be taken ultimately in reduction of revenue receipts, the totals for the month should be transferred to the receipts side as minus entries in the columns for the revenue heads concerned.
7. Similarly, receipts which are to be taken in reduction of expenditure on individual works in progress or on establishment and tools and plant vide Statement E of Appendix-2, should be posted as receipts in the first instance under appropriate headings, and ultimately transferred to the charges side as minus entries in the columns for the heads under which the charges to be reduced are classified.
8. Finally, it should be seen that the totals of the vertical columns agree with the totals of the relevant schedules, registers etc., or of the corresponding figures therein Differences should be traced and set right.