

Government of India
Ministry of Road Transport & Highways
(Road Wing)

RW/G-20011/2/2001-WA(Vol.II)

New Delhi 11.8.2003.

To

The Secretary to the Govt.of Arunachal Pradesh,
Public Works Department
Itanagar-791111.

Subject:- Introduction of Direct Payment Procedure (DPP) for execution of National Highway Works.

Sir,

I am directed to refer to your letter No.SPWD/W/NH-52'A/86-89 Vol.A dated 21.5.2003 and to say that keeping in view the consent of your Govt., it has been decided to follow Direct Payment Procedure for execution of National Highways Works w.e.f. 11.8.2003. A copy of the procedure for Direct Payment for execution of National Highways works as approved by Comptroller and Auditor General of India and Comptroller General of Accounts as also a copy of Manual for Direct Payment Procedure prepared by Office of Chief Comptroller of Accounts, Ministry of Road Transport & Highways is enclosed for your information and adoption.

2. The Procedure for Direct Payment Procedure shall be applicable for all works under the Major Head 5054 and Special Repair and Periodical Renewal/Improvement in Riding Quality works under MH 3054. For the Ordinary Repair and Flood Damage Repair under MH 3054 M&R, the existing reimbursement system will continue.

3. It may be noted that State PWD will be fully responsible for the correctness of payment, quality of the work as also the operation of the contracts as per the existing procedure. The counter signatures of Ministry's RO on the certificates are only a technical requirement because these are required to be signed by him as Drawing and Disbursing Officer.

Yours faithfully


(C.L. Sharma)

Under Secretary to the Govt.of India

Copy forwarded for information and necessary action to:

1. The Chief Engineer, PWD, Arunachal Pradesh, Itanagar-791111.
2. The Regional Pay & Accounts Officer(NH),MORTH(RW), Hrishikeshayan, Hariday Ranjan Path,6th Byelane(W), R.G.Baruah Road, Guwahati-781003.
3. Pay & Accounts Officer(NH), MORTH(RW),IDA Building,Jamnagar House, New Delhi.
4. The Superintending Engineer,MORTH(RW),Rajgarh,Main Road, Guwahati-781003.
5. CE(P-10)


(C.L. Sharma)

Under Secretary to the Govt.of India

**GOVERNMENT OF INDIA
MINISTRY OF ROAD TRANSPORT & HIGHWAYS
(W&A SECTION)**

No.RW/G-20011/2/2001-WA

Dated 18.5.2001

To

The Secretary to the Govt. of ASSAM,
Public Works Department (NH),
Dispur, Guwahati.

**Subject:- Introduction of Direct Payment Procedure for execution of
National Highway Works.**

Sir,

I am directed to refer to this Ministry's letter of even number dated 12.4.2001 on the above subject and to say that Direct Payment Procedure has been implemented in your State for all works under the Major Head 5054 as well as 3054. Now it has been decided that for the Ordinary Repair and Flood Damage Repair under Major Head 3054 M&R, the existing reimbursement system will continue and for Special Repair and Periodical Renewal/ Improvement in Riding quality would be governed by Direct Payment Procedure.

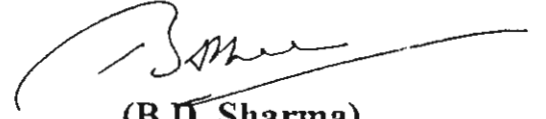
Yours faithfully,


(B.D. SHARMA)

Deputy Secretary. to the Govt. of India
3718574

Copy forwarded or information and necessary action to:-

- 1 The Regional Pay & Accounts Officer(NH), Ministry of Road Transport & Highways(RW), Hrishikeshayan, Hriday Ranjan Path, 6th Byelane(W), R.G.Baruah Road, Guwahati-781003
- 2 Pay and Accounts Officer (NH, Ministry of Road Transport & Highways (Roads Wing). IDA Building, Jamnagar House, Delhi.
- 3 The Accountant General, Assam, Maidangaon, Beltola, Guwahati.
- 4 The Chief Engineer (NH) PWD, (Roads) Chandmari, Guwahati-781003
- 5 The Superintending Engineer, Ministry of Road Transport & Highways(RW), Rajgarh Road, Guwahati -3.
- 6 The Director of Audit, Economic & Service Ministries. AGCR Building, I.P Estate New Delhi.
- 7 CE(P-10)/SE(P-10)/SE(PL-II)/ NH (10)
- 8 Guard file.



(B.D. Sharma)

Deputy Secretary to the Government of India

3718574

**GOVERNMENT OF INDIA
MINISTRY OF ROAD TRANSPORT & HIGHWAYS
(W&A SECTION)**

No.RW/G-20011/2/2001-WA

Dated the

To

The Secretary to the Government of Assam,
Public Works Department (NH),
Dispur, Gauhati.

**Subject:- Introduction of Direct Payment Procedure for execution of
National Highway Works.**

Sir,

I am directed to invite a reference to your letter No.CN.H.4./98/210-A. dated 18.10.2001 and to say that keeping in view the consent of your Government, it has been decided to follow Direct Payment Procedure for the execution of National Highway Works in your State w.e.f. 1st April,2001. A copy of the procedure for Direct Payment for execution of National Highway works as approved by Comptroller and Auditor General of India and Controller General of Accounts as also a copy of Manual for Direct payment Procedure prepared by Office of Chief Controller of accounts, Ministry of Road Transport & Highways, New Delhi is enclosed for your information and adoption.

2. The procedure for Direct Payment shall be applicable for all works under the MH-3054 and MH-5054.

3. It may be noted that the State PWD will be fully responsible for the correctness of payment, quality of the works as also the operation of the contracts as per the existing procedure. The counter signatures of Ministry's of RO on the certificates are only a technical requirement because these are required to be signed by him as Drawing and Disbursing Officer.

4. The State Government is also requested to provide one Accounts Officer and one Accountant to this Ministry's Regional Officer to assist him in processing the bills under the Direct Payment procedure. It is also requested that one Assistant Accounts Officer and one Accountant may also pleased be provided to concerned RPAO of this Ministry enable them to handle the extra work of processing of direct payment bills of NH works

Yours faithfully



(B.D. SHARMA)

Deputy secretary. to the Government of India.
3718574

Encl. As above.

Copy to:

1. The Chief Engineer. Assam, Guwahati .
2. The Regional Pay & Accounts Officer (NH), Ministry of Surface Transport (Roads Wing), Hrishikeshayan, Hriday Ranjan Path, 6th Byelane (W), RG Baruah Road, Guwahati-781003
3. The Superintending Enginner, Ministry of Surface Transport (Roads Wing), Rajgarh Road, Guwahati.
4. Dy FA.
5. Pay and Accounts Officer(National Highways) Office of the Chief Controller of Accounts, Ministry of Surface Trausport (roads Wing), IDA Building, Jamnagar House, New Delhi



(B.D SHARMA)

Deputy Secretary to the Government of India.

NEW DIRECT PAYMENT PROCEDURE FOR EXECUTION OF NATIONAL HIGHWAY WORKS

1. PRESENT PROCEDURE:

1.1 At present the accounting procedure for expenditure incurred on Maintenance and repairs and capital work on National Highways is as per procedure formulated in 1977 by MOST in consultation with C&AG and Deptt. Of Expenditure. As per the said procedure, the expenditure is initially incurred by the State PWD and on receipt of the monthly compiled accounts from the Divisions, the A.G. sends to Regional Pay & Accounts Office (NH) the monthly statement of receipts, if any, and expenditure on National Highways with all schedules, vouchers, supporting documents etc. for claiming reimbursement. The Regional Pay and Accounts Office, thereafter reimburses the claimed amount to AG by cheque/Demand Draft after exercising the prescribed checks.

2. OLD DIRECT PAYMENT PROCEDURE (1999-2000)

2.1 The system of Direct Payment for maintenance work of National Highways and Payment Procedure for World Bank assisted project in Punjab was approved by C&AG vide his U.O. no.725-ACI/SPII/16-98, dated 15.12.99. The consent of C&AG for the said procedure was for the year 1999-2000. This system was introduced in eight states. Under this procedure Regional Officer (NH) was declared as Drawing and Disbursing Officer. All the Supervising Engineers were asked to submit the bills of contractors to the RO of MOST. He was required to verify the payments and accord necessary approval as per PWD procedure. Thereafter these were to be processed by RPAO(NH) and required to issue cheques in favour of contractors as asked by RO and make necessary entries in his records. The payments were to be restricted as per allocations made by MOST for this purpose. Cheques for agency charges were required to be sent to State Accountant General for credit to the State Account.

2.2 Now Ministry has decided to introduce the New Direct Payment Procedure in 14 states for all works under the MH 3054 and MH 5054 : C&AG has accorded his approval

for introduction of this procedure in 14 states w.e.f. 1.11.2000 vide his U.O. No.547-AC-I/SP-11 dated 28-9-2000. It has been subsequently approved by CGA vide U.O. No. 9(9)/91/TA/pt./617 dated 29-9-2000.

3. NEW DIRECT PAYMENT PROCEDURE

3.1 Under this procedure, the Regional Officer (National Highways) has been declared as the Drawing & Disbursing Officer and arrange payments to State PWDs for incurring expenditure on National Highways.

3.2 All Supervising officers/Executive Engineers/Project Directors of State P.W.D. will submit the claims of contractors/department to the Regional officer, (NH) M/o Surface Transport in the applicable bill forms detailed in Annexure-I for seeking payment from RPAO. For bills not covered by Annexure-I forms prescribed by CPWD may be used.

3.3 The responsibilities of the Regional Officer, Regional Pay & Accounts Officer (National Highways) and State P.W Divisions in the procedure have been defined separately.

3.4 The power of amending the procedure for payment, accounting and change or addition in formats, modifications if any, in the responsibilities of the Regional Officers, Regional Pay & Accounts Officer (NH) and State P.W. Divisions will rest with MOST and the same will be done with the approval of CGA and C&AG.

3.5 The clarification on any point in the said procedure will be given by the PAO (NH) Headquarters, CCA, MOST, New Delhi. This will be binding on ROs and RPAOs (NH) and State P.W. Divisions who have opted for the New Direct Payment Procedure.

4. RESPONSIBILITIES OF REGIONAL OFFICERS (NH) ,MOST.

4.1 In the new procedure of Direct Payment the Regional Officers will execute and perform the duties of D.D.O. as prescribed in CPWA Code/Receipts & Payment rules/GFR/CAM and relevant rules prescribed by G.O.I., as is applicable. He will receive the Bills in duplicate, from the Divisions for arranging payments to contractors/divisions. After applying the prescribed checks as detailed below, he will sign the Bill in the capacity of DDO and send it to RPAO(NH) for process issue of cheques. RO should maintain a Bill Register in the proforma detailed in Annexure II.

4.2 R.O. should enter the bill in the above Bill Register and enter the Bill No. & Date on right corner on the first page of the Bill. He will also record the classification on the Bill.

4.3 Before sending the bill to RPAO, RO should make the entry of the Bill in Job Register/Expenditure Control Register as per Annexure III.

4.4 R.O. should also countersign the certificates as per Annexure IV, received with the Bill from PWD Divisions.

4.5 On receipt of the cheques/DD from the RPAO office, RO should enter the number of cheque/DD in the Bill Register. He will also enter these cheques/DDs in the cheque delivered register to be maintained in the format as detailed in Annexure V.

4.6 RO should also watch the proper acknowledgement from the party and ensure to get the stamped receipt from the payee.

4.7 It will be the responsibility of the RO to issue proper TDS certificates to the concerned parties as well as to concerned Govt. agencies.

4.8 R.O. will also be responsible to get the compliance done on the observations made on bills returned by the RPAO (NH).

4.9 R.O. will ensure that all bills are in prescribed formats and the Supervising Engineer has exercised all checks as required under rules and recorded relevant certificates required of him.

4.10 R.O. will also ensure that Division conducts the reconciliation of expenditure with the figures/records being maintained in his office and RPAO (NH) and discrepancy, if any, settled on month to month basis. R.O. will also depute an official and reconcile the figures with RPAO on a monthly basis.

4.11 Checks to be applied by the R.O. while examining the bills received from PWD (NH) Division.

1. That the expenditure relates to National Highway work.
2. That the bill is in prescribed printed form & supported with all necessary documents. (as shown in Annexure I)
3. That the expenditure is for a sanctioned job.
4. That the expenditure is covered with proper financial sanction and has technical & Administrative approval of the MOST, New Delhi.
5. That all the recoveries have been made as per rule.
6. That the necessary entries have been made in the M.B.
7. The rates are as per agreement.
8. That the necessary certificates prescribed by the D.G. Roads MOST, New Delhi are attached with the bill.
9. That the expenditure is within the budget allotment.

5. RESPONSIBILITIES OF RPAO's IN THE NEW DIRECT PAYMENT PROCEDURE

5.1 On receipt of bills from divisions duly verified and certified by the Regional officer (NH), the Regional Pay & Accounts Officer will process all the bills with reference to the sanctioned estimates, sanctioned Revised Estimates, Budget allocations and other financial and administrative sanctions. He will see that bills are duly supported by vouchers, invoices, schedules and they are in prescribed formats. The bill is complete in all respects.

He will also see that all statements, wherever necessary are attached with the bill and duly signed and as prescribed in departmental codes (CPWD-Manual, CPWA Code).

5.2 After completing all checks as required under GFRs, Receipts & Payments Rules, CTRs, CPWD Manual Vol II, CPW Account code, Delegation of Financial Powers and Civil Accounts Manual etc., he will pass the bill, make the necessary entries of expenditure in relevant registers (as detailed below) and (then he will prepare a cheque/get prepared a Demand Draft from accredited bank of MOST for the amount and pass it on to RO for onward transmission to Divisions. Cheques related to Agency Charges will be sent directly to State A.G. by PAO. Covering letter sent along with cheque will contain all necessary details of the bill. Various recoveries which are to be remitted to State will be paid through cheque by PAO and cheque will be sent to Supervising Engineer of PWE through R.O.

5.3 Thereafter, RPAO (NH) will compile the accounts of these payments and book the expenditure against the relevant Head of Account and send consolidated Accounts to Hqrs.. He will also ensure that expenditure has not exceeded budget grant, approved estimates and that the expenditure relates to National Highways.

5.4 RPAO(NH) will also account for all receipts received from Divisions on account of sales of tender forms, sale of forest produce, sale of empty drums and bags, Road cutting charges and DOT charges etc. All receipts will be accounted for against relevant receipt heads.

5.5 RPAO(NH) will return all such claims which are deficient of supporting documents, sanction, sanctioned estimate, not in prescribed format to R.O. for getting the deficiencies complied with through the State P.W. Division. He will also assist the Supervising Engineer in reconciliation of expenditure figures with that being maintained in his office.

5.6 RPAO will maintain the following registers for payments and accounts:

1. Jobwise/Expenditure Control Register (Annexure-III)
2. Payment Register - Form CAM 9
3. Compilation Register – Form CAM 33
4. Cheque Delivered register (Annexure VI)

5.7 RPAO(NH) will also maintain all other registers as being maintained now in the reimbursement procedure, namely :-

- | | | |
|---|---|---------------|
| A | Sanctions of Contracts | Annexure-VII |
| B | Register of orders of special recoveries. | Annexure-VIII |

5.8 Income Tax including Surcharge, if any, deducted at source will be booked to the final head of account by RPAO in his books.

5.9 Separate cheque will be prepared by RPAO for Sales Tax, (Surcharge, if any , Royalty or any other tax/duty/levy due to State Government and it will be sent through Supervising Engineer of State PWD through R.O. These cheques will be issued on a fortnightly basis by PAO along with a schedule showing details of amounts deducted from the bills.

6. RESPONSIBILITIES OF STATE P.W. DIVISIONS

6.1 State PW Divisions will continue to execute the various schemes of Central Government on National Highways as entrusted to them and passing through the respective states. They will continue to be treated as agent to Central Government. The State Govt. will continue to be responsible for contractual liability.

6.2 In the new procedure of Direct Payment System, the Regional Officer (National Highways) MOST will be the Drawing and Disbursing Officer for all payments and receipts relating to National Highways. The Supervising Engineer (Ex. Engr. or Asstt. Ex. Engr.) will seek reimbursement from RPAO (NH) through the Regional Officer (NH). They (Supervising Engineer) will submit claims of contractors or of their own department

(if some work has been undertaken departmentally) duly verified and certified to the Regional Officer (National Highways) for reimbursement instead of going through State Treasury and State Accountant General. The Regional Officer (NH) in turn, after applying necessary checks as prescribed in the preceding paras, pass on the bills to the Regional Pay & Accounts Officer (National Highways) for process and issue of cheques/Demand Drafts in favour of contractors as desired by the Supervising Engineer. The RPAO(NH) will then process the claims and pass them for payment and issue cheques/Demand Drafts. If some claims are deficient in some respect, the same will be returned to the Supervising Engineer through the R.O. for doing the needful. On compliance of the observations raised by RPAO(NH) the Supervising Engineer will re-submit the claim for reimbursement through R.O. (NH).

6.3 On receipt of the cheques from RPAO(NH), the same will be entered in the cheque delivered Register by the Division. Supervisor will ensure proper acknowledgement of payment released to the contractors/parties/individuals.

6.4 The State PW Divisions will continue to maintain the same records for submission of bills to RPAO(NH) as is being done in the reimbursement procedure. (As prescribed in CPWD Manual Vol.II, CPWD Code, CPWA Code etc.) They will also continue to submit the claims of the contractors in the prescribed format as was being done in the previous system. Some of the forms have been detailed in Annexure I.

6.5 Deposit Register will be maintained by the Division. Entries will be made by Executive Engineer while making payment of refund of Security Deposit. It will be certified by Executive Engineer that necessary entries in this regard have been made in the register.

6.6 In the New Direct Payment System, all receipts pertaining to National Highways will be deposited with the Regional Pay & Accounts Officer (National Highways) by means of Cheque/Demand Draft. A receipt for this purpose will be issued by RPAO(NH). The following items will form part of National Highways Receipts :

1. Sale proceeds of Tender Documents
2. Sale proceeds of empty Bitumen Drums and cement bags
3. Road cutting charges
4. Sale of forest products
5. Receipts from Telecommunication Department
6. Misc. receipts

6.7 Accountal of Agency Charges

The cheque for agency charges for executing the work of National Highways will be sent by RPAO direct to the State Accountant General for credit to the accounts of the State on a fortnightly basis along with schedule showing the details of the bills.

6.8 The Supervising Engineer will also send a monthly statement of Bills and Payments received from RPAO (NH) to the State A.G. so as to enable him to calculate the amount of the Agency Charges due to the State. A copy of the said statement will be sent to concerned PAO.

6.9 The Supervising Engineer will be required to reconcile the details of expenditure being booked in his office with that in the R.O. on month to month basis. This reconciliation work should not be postponed. If there is any discrepancy between the two sets of figures, Division will depute an official to reconcile the same with the RPAO(NH).

6.10 The Supervising Engineer will ensure that all claims are duly supported by proper sanction of MOST, there exists an approved and sanctioned estimates of the project for which bills are being submitted to RPAO(NH) for payment. He will also ensure that budget allocations for the financial year are available. The charge is rightly debitible to the National Highways. He will exercise all checks as prescribed in this system and as required of him under CPWD Manual II, CPWD Account code, other Departmental Regulations, Delegation of financial powers, etc. He will also append all certificates with the bill as prescribed in this system. He will be responsible for factually correct and timely

submission of bills to RPAO(NH) through the Regional Officer. He will be accountable to the Drawing & Discursing Officer for all payments and receipts.

ANNEXURE-I

TYPES OF BILLS AND RELATED FORMS TO BE PRESENTED TO RPAO (NH)

<u>S. No.</u>	<u>Name of Bill</u>	<u>Form No.</u>	<u>Authority</u>
1.	First & Final Bill	CPWA 24	Para 10.2.12 of CPWA/code
2.	Running Account Bill	CPWA 26	Para 10.2.12 of CPWA/code
3.	Running Account Bill for Lump Sum contract	CPWA 27 A	Para 11.3.2 of CPWA/code
4.	Final Bill for Lump Sum contract	CPWA 27 B	Para 11.3.3 of CPWA/code
5.	Secured Advance for Lump Sum contract	CPWA26 A & 31	Para 10.2.20 of CPWA/code
6.	Supply of materials issued to Contractors	CPWA 35 A	Para 10.3.4 & 10.3.8 of CPWA/code
7.	Work Charged Bills	CPWA29	Para 10.2.26 of CPWA/code
8.	Muster Roll Bill	CPWA 21	Para 10.2.3 of CPWA/code
9.	Hand Receipts	CPWA 28	Para 10.2.12 of CPWA/code

PROFORMA FOR BILL (STATE WISE) REGISTER

Bill No. & Date	Name of Division	Name of work/job No.	Name of contractor	Amount of Bill	Initials of DDO	Dated initial of receipt in PAO office	No. & date of cheque/DD received from PAO	Remarks

FORM MOST-3
ANNEXURE-IV

Certificates to be furnished with the Bill by the Executive Engineer of PWD (NH) Div. & to be countersigned by R.O.

Certified that:-

1. The bill has been prepared in prescribed form.
2. The prescribed percentage of Bank guarantee has been deposited by the contractor vide no. _____ for Rs. _____ of _____ Bank and same is valid upto _____.
3. The mobilisation advance has been made in accordance with the provisions of CPWD manual and mobilisation advance to the contractor is covered by non-revokable bank guarantee furnished by the contractor. The bank guarantee has been retained by the Executive Engineer in Safe custody.
4. Entries of this bill has been made in the Measurement Book No. _____ at page no. _____ to _____.
5. Certified that the measurement have been accepted by the contractor in full as recorded in measurement book.
6. Arithmetic calculations of all measurements have been checked fully.
7. MBs are attached with the bill.
8. Certified that measurement/measurements shown in this bill has/have been compared with the measurements of the previous bill.
9. All the deductions/recoveries have been made as per rates applicable.
10. Recoveries of Income Tax and Sales Tax and surcharge thereon have been deducted as per rules/orders in force.
11. All the recoveries made have been realised and shown under proper Head of A/c.

12. Works has been executed as per MOST's specifications.
13. It is certified that the full rates have been allowed as the quality work is as per MOST's specification.
14. All statements such as Deviation Statement, Extra Items Statements and Substituted Items Statement as per CPWD Form No..... duly approved by the competent authority (if any) are attached with the bill.
15. Certified that the unconsumed material has been returned by the contractor/firm and taken in the Material AT SITE accounts and has been accounted for by taking it as reduction in expenditure of the project (In case Secured Advance has been made for the project).
16. Posting of this bill has been made in the contractor ledger.
17. Certified that the Approved Lower Rates/Approved Higher Rates items requiring sanction have been sanctioned by the competent authority and attached with the bill.
18. Contractor/firm has submitted the labour reports every fortnightly.
19. Details of last months payment has been sent to A.G. (Giving details of payment received from RPAO(NH), Agency charges due, Recovery of Sales Tax, SC on Sales Tax, Royalty etc.).
20. Certified that as per para 33.12.3 of section 33 of CPWD Manual Vol-II, qualified engineer has been employed by the firm/contractor.
21. Secured advance and mobilisation advances have been released in accordance with the instruction issued by MOST and their recovery is also as per instructions issued by MOST.
22. Sanction/approval for extension of time of competent authority (MOST) is attached with the bill.
23. Theoretical consumption statement of material such as cement, bitumen, steel etc. have been attached with the bill.

In case of final Running Account Bill, following additional certificates are to be given by the Executive Engineer.

24. It is certified that recovery of all advances made to the contractor has been made in full in the previous running Account bills or remaining amount of such advances has been adjusted/effectuated in this final running Account Bill as per procedure laid down in the CPWD Manual Vol. II. Now no recovery of advance is pending against the contractor.
25. Certified that the contractor has completed the work in accordance with the terms and conditions of the contract/agreement and he has removed all the defects/met the deficiencies pointed out by the project supervisor/Division and as such the final payment is being recommended.
26. An amount of Rs. _____ has been included as Establishment cost for the period _____ to _____ as the extension of time has been allowed by the competent authority vide his letter No. _____ dated _____.
27. Liquidated Damages of Rs. _____ has been recovered, for not adhering to the terms of the contract (to be given wherever applicable).
28. There are no adverse remarks from any competent inspecting authority in this regard.

Countersigned

Executive Engineer
P.W.D. (NH) Division

S.E. (C) MOST
{Regional Officer (NH)}

Cheques/Demand Drafts Delivered Register
(to be maintained by R.O.)

S. No & Date	Bill No. & date	Amount	Cheque No. & Date	Payee's name	Signature of Payee/Date of despatch with Ref. No.	Signature of DDO
1	2	3	4	5	6	7

FORM MOST -5

ANNEXURE - VI

CHEQUE DELIVERED REGISTER
(to be maintained by RPAO [NH])

S. No.	Bill no. & date	Name of Division	Name of contractor	Cheque No. and date	Amount	No. of MB	Acknowledgement of DDO	Initial of PAO

FORM MOST-6
ANNEXURE - VII

Sanctions of Contracts

Item No.	Reference to Sanction with period for which the sanction has been accorded	Name of Work	Actual date of completion of	Terms and Conditions of contract	Remarks
1	2	3	4	5	6

Register of Orders of Special Recoveries

Item	Name & Date of authority ordering and promising recovery	Item of	Nature of Recovery	Substance of orders with name of person from whom recovery is to be made	Due date of recovery	Amount of recovery	Amount received, no. of voucher & Month	Balance
1	2	3	4	5	6	7	8	9