

ESCALATION BILL

Price variation under RPWA 100 clause 45 (Rajasthan PWF&AR) - statement up to Final bill (Final)

1. Particulars of the work

S.No.	Particulars	Details
1	Name of work	ABC work
2	Agreement no.	-
3	Name of contractor	-
4	Contract value (accepted tendered amount)	■ 75,00,000.00
5	Date of start of work	01.01.2026
6	Stipulated date of completion	22.04.2026
7	Price variation clause	RPWA 100 clause 45 (Rajasthan PWF&AR)
8	Base index	average of Oct-Dec 2025 (tenders opened / negotiated Nov 2025)
9	Indices	Labour: CPI-IW Bhilwara (Labour Bureau, 2016=100); materials: Wholesale Price Index, Office of the Economic Adviser (base 2022-23 = 100)
10	Current index	Quarterly (CPWD 10CC, RPWA 100 clause 45): average of the 3 months of each calendar quarter; the bills are put to the quarters as set below
11	Work done in a quarter (R)	Whole bill in the quarter of its date of measurement (end of bill period) - RPWA 100
12	After the stipulated date	No escalation for work done after the stipulated date (RPWA 100 condition 7) - enter the date including extensions not attributable to the contractor
13	Fall in indices	Recovered (de-escalation)
14	Value limit	Escalation only on work beyond ■ 50,00,000.00 when the contract value is not above it
15	Eligibility	Stipulated period more than 3 months
16	Bills covered	RA bill 1 to Final bill (Final) (01.01.2026 to 14.04.2026)

2. Abstract of escalation

S.No.	Bill	Period	Value of work done (■)	Not eligible (■)	Eligible value V (■)	Escalation (■)	Cumulative (■)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	RA bill 1	01.01.2026 to 31.01.2026	25,00,000.00	0.00	25,00,000.00	42,224.96	42,224.96
2	Final bill (Final)	01.02.2026 to 14.04.2026	50,00,000.00	0.00	50,00,000.00	4,16,052.92	4,58,277.88
	Total		75,00,000.00	0.00	75,00,000.00	4,58,277.88	

The escalation of each bill is its share of the quarterly escalation (Annexures B to D).

3. Amount payable

A	Total escalation up to Final bill (Final)	■ 4,58,277.88
B	Less: escalation up to the previous bill (RA bill 1)	■ 42,224.96
C	Net escalation payable with Final bill (Final) (A – B)	■ 4,16,052.92
	In words: Rupees Four Lakh Sixteen Thousand Fifty Two and Ninety Two Paise Only	

5. Certificates

1. Certified that the value of work done shown in the abstract is as per the measurements recorded in the Measurement Book and the bills passed, and excludes materials supplied by the department, extra / substituted items paid at market or agreed rates and other items not eligible for price variation.
2. Certified that the indices adopted are as published by the Labour Bureau, Government of India (CPI-IW) and the Office of the Economic Adviser, DPIIT (WPI) for the months shown in Annexure E.
3. Certified that no escalation has been allowed on work done after the stipulated date of completion (22.04.2026), which includes the extensions of time not attributable to the contractor.
4. Certified that the conditions of admissibility of clause 45 are fulfilled (stipulated period more than 3 months; work beyond ■ 50,00,000.00).
5. Certified that escalation for the work covered by this statement has not been paid earlier, other than the amount shown as paid up to the previous bill.
6. Certified that the arithmetical accuracy of the statement has been checked.

<p>Signature Contractor</p> <p>Name: Date:</p>	<p>Signature Junior Engineer</p> <p>Name: Date:</p>	<p>Signature Assistant Engineer</p> <p>Name: Date:</p>	<p>Signature Executive Engineer</p> <p>Name: Date:</p>
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Passed for ■ (Rupees only)

ANNEXURE A – Price variation components and formulas

Weightages as per the agreement / sanctioned estimate; base index for each component.

S.No.	Component	P (%)	Index series	Base index I ₀	How the base index is obtained
	Adjustable portion of R	75	-	-	-
1	Labour	33	CPI-IW Bhilwara (Labour Bureau, 2016=100)	138.100	$I_0 = (138.00 + 138.00 + 138.30) / 3 = 138.100$
2	Material	22	WPI All Commodities (OEA code 1000000000, 2022-23=100)	101.433	$I_0 = (100.90 + 101.50 + 101.90) / 3 = 101.433$
3	H S Diesel / petrol	4	WPI High Speed Diesel (HSD) (OEA code 1202010005, 2022-23=100)	84.667	$I_0 = (84.60 + 84.80 + 84.60) / 3 = 84.667$
4	Cement	27	WPI Manufacture of cement, lime and plaster (OEA code 1313050000, 2022-23=100)	93.433	$I_0 = (93.60 + 93.50 + 93.20) / 3 = 93.433$
5	Iron & steel	4	WPI Bars and Rods of Mild steel (OEA code 1314010014, 2022-23=100)	79.233	$I_0 = (79.30 + 78.60 + 79.80) / 3 = 79.233$
6	Bitumen	10	WPI Bitumen (OEA code 1202010007, 2022-23=100)	93.567	$I_0 = (92.10 + 90.70 + 97.90) / 3 = 93.567$
	Total of P	100			

Formulas

S.No.	Formulas used in this statement
1	Escalation for component k (RPWA 100 clause 45): $V_k = 0.75 \times P_k / 100 \times (I_{k1} - I_{k0}) / I_{k0} \times R$
2	P_k = percentage of component k ($\sum P_k = 100\%$); 75 % of R is adjustable
3	V = value of work done – extra / non-escalable items – materials issued by the department
4	R of a quarter = $\sum$ shares of the bills in the quarter; share = $V \times \text{days counted} / \text{days of the bill} - \text{deduction (value limit)}$ (whole bill in the quarter of its date of measurement)
5	I_0 = base index = $(I \text{ month } 1 + I \text{ month } 2 + I \text{ month } 3) / 3$ of Oct-Dec 2025
6	I = current index = $(I \text{ month } 1 + I \text{ month } 2 + I \text{ month } 3) / 3$ of the calendar quarter
7	Days after the stipulated date are not counted (no escalation)
8	Escalation of a bill = $\sum$ over quarters [share of the bill $\times$ escalation of the quarter / R of the quarter]

ANNEXURE B – Distribution of the bills to the quarters (R)

Each bill's eligible value V is taken in the calendar quarter in which its measurements end. R of a quarter = sum of the shares.

Quarter	Bill	Part of the bill period	Days	Days of bill	Eligible value V (■)	Share (■)
Jan-Mar 2026	RA bill 1	01.01.2026 to 31.01.2026	31	31	25,00,000.00	25,00,000.00
	Share = 25,00,000.00 × 31 / 31 = 25,00,000.00					
	Jan-Mar 2026: R = 25,00,000.00					25,00,000.00
Apr-Jun 2026	Final bill (Final)	01.02.2026 to 14.04.2026	73	73	50,00,000.00	50,00,000.00
	Share = 50,00,000.00 × 73 / 73 = 50,00,000.00					
	Apr-Jun 2026: R = 50,00,000.00					50,00,000.00

ANNEXURE C – Quarter-wise calculation of escalation

Index of a quarter = average of its three monthly indices; escalation of each component with the figures put into the formula.

Summary

Quarter	R (■)	Labour (■)	Material (■)	H S Diesel / petrol (■)	Cement (■)	Iron & steel (■)	Bitumen (■)	Escalation (■)
Jan-Mar 2026	25,00,000.00	5,525.89	7,726.75	1,033.46	1,264.27	7,036.18	19,638.40	42,224.96
Apr-Jun 2026	50,00,000.00	28,973.57	67,778.51	37,440.94	23,479.31	16,975.18	2,41,405.4 ₂	4,16,052.92
Total	75,00,000.00	34,499.46	75,505.26	38,474.41	24,743.58	24,011.36	2,61,043.8₂	4,58,277.88

C-1. Quarter Jan-Mar 2026 (01.01.2026 to 31.03.2026)

R = 25,00,000.00

S.No.	Component	P (%)	Base index I0	Quarter average I	(I – I0)/I0 (%)	Escalation (■)
1	Labour	33	138.100	139.333	0.893	5,525.89
	CPI-IW Bhilwara (Labour Bureau, 2016=100) - Jan 2026, Feb 2026, Mar 2026 I0 = (138.00 + 138.00 + 138.30) / 3 = 138.100 I = (139.10 + 139.20 + 139.70) / 3 = 139.333 Labour = 0.75 × 33/100 × (139.333 – 138.100) / 138.100 × 25,00,000.00 = 5,525.89					
2	Material	22	101.433	103.333	1.873	7,726.75
	WPI All Commodities (OEA code 1000000000, 2022-23=100) - Jan 2026, Feb 2026, Mar 2026 I0 = (100.90 + 101.50 + 101.90) / 3 = 101.433 I = (102.30 + 103.10 + 104.60) / 3 = 103.333 Material = 0.75 × 22/100 × (103.333 – 101.433) / 101.433 × 25,00,000.00 = 7,726.75					
3	H S Diesel / petrol	4	84.667	85.833	1.378	1,033.46
	WPI High Speed Diesel (HSD) (OEA code 1202010005, 2022-23=100) - Jan 2026, Feb 2026, Mar 2026 I0 = (84.60 + 84.80 + 84.60) / 3 = 84.667 I = (83.40 + 84.30 + 89.80) / 3 = 85.833 H S Diesel / petrol = 0.75 × 4/100 × (85.833 – 84.667) / 84.667 × 25,00,000.00 = 1,033.46					
4	Cement	27	93.433	93.667	0.250	1,264.27
	WPI Manufacture of cement, lime and plaster (OEA code 1313050000, 2022-23=100) - Jan 2026, Feb 2026, Mar 2026 I0 = (93.60 + 93.50 + 93.20) / 3 = 93.433 I = (93.40 + 93.40 + 94.20) / 3 = 93.667 Cement = 0.75 × 27/100 × (93.667 – 93.433) / 93.433 × 25,00,000.00 = 1,264.27					
5	Iron & steel	4	79.233	86.667	9.382	7,036.18
	WPI Bars and Rods of Mild steel (OEA code 1314010014, 2022-23=100) - Jan 2026, Feb 2026, Mar 2026 I0 = (79.30 + 78.60 + 79.80) / 3 = 79.233 I = (84.40 + 86.90 + 88.70) / 3 = 86.667 Iron & steel = 0.75 × 4/100 × (86.667 – 79.233) / 79.233 × 25,00,000.00 = 7,036.18					
6	Bitumen	10	93.567	103.367	10.474	19,638.40
	WPI Bitumen (OEA code 1202010007, 2022-23=100) - Jan 2026, Feb 2026, Mar 2026 I0 = (92.10 + 90.70 + 97.90) / 3 = 93.567 I = (102.60 + 102.50 + 105.00) / 3 = 103.367 Bitumen = 0.75 × 10/100 × (103.367 – 93.567) / 93.567 × 25,00,000.00 = 19,638.40					
	Escalation for Jan-Mar 2026 = 5,525.89 + 7,726.75 + 1,033.46 + 1,264.27 + 7,036.18 + 19,638.40 = 42,224.96					42,224.96

C-2. Quarter Apr-Jun 2026 (01.04.2026 to 30.06.2026)

R = 50,00,000.00

S.No.	Component	P (%)	Base index IO	Quarter average I	(I – IO)/IO (%)	Escalation (■)
1	Labour	33	138.100	141.333	2.341	28,973.57
	CPI-IW Bhilwara (Labour Bureau, 2016=100) - Apr 2026, May 2026, Jun 2026 $IO = (138.00 + 138.00 + 138.30) / 3 = 138.100$ $I = (139.70 + 141.50 + 142.80) / 3 = 141.333$ $Labour = 0.75 \times 33/100 \times (141.333 - 138.100) / 138.100 \times 50,00,000.00 = 28,973.57$					
2	Material	22	101.433	109.767	8.216	67,778.51
	WPI All Commodities (OEA code 1000000000, 2022-23=100) - Apr 2026, May 2026, Jun 2026 $IO = (100.90 + 101.50 + 101.90) / 3 = 101.433$ $I = (108.90 + 110.10 + 110.30) / 3 = 109.767$ $Material = 0.75 \times 22/100 \times (109.767 - 101.433) / 101.433 \times 50,00,000.00 = 67,778.51$					
3	H S Diesel / petrol	4	84.667	105.800	24.961	37,440.94
	WPI High Speed Diesel (HSD) (OEA code 1202010005, 2022-23=100) - Apr 2026, May 2026, Jun 2026 $IO = (84.60 + 84.80 + 84.60) / 3 = 84.667$ $I = (102.40 + 105.10 + 109.90) / 3 = 105.800$ $H\ S\ Diesel / petrol = 0.75 \times 4/100 \times (105.800 - 84.667) / 84.667 \times 50,00,000.00 = 37,440.94$					
4	Cement	27	93.433	95.600	2.319	23,479.31
	WPI Manufacture of cement, lime and plaster (OEA code 1313050000, 2022-23=100) - Apr 2026, May 2026, Jun 2026 $IO = (93.60 + 93.50 + 93.20) / 3 = 93.433$ $I = (95.60 + 95.50 + 95.70) / 3 = 95.600$ $Cement = 0.75 \times 27/100 \times (95.600 - 93.433) / 93.433 \times 50,00,000.00 = 23,479.31$					
5	Iron & steel	4	79.233	88.200	11.317	16,975.18
	WPI Bars and Rods of Mild steel (OEA code 1314010014, 2022-23=100) - Apr 2026, May 2026, Jun 2026 $IO = (79.30 + 78.60 + 79.80) / 3 = 79.233$ $I = (90.20 + 89.70 + 84.70) / 3 = 88.200$ $Iron \& steel = 0.75 \times 4/100 \times (88.200 - 79.233) / 79.233 \times 50,00,000.00 = 16,975.18$					
6	Bitumen	10	93.567	153.800	64.375	2,41,405.42
	WPI Bitumen (OEA code 1202010007, 2022-23=100) - Apr 2026, May 2026, Jun 2026 $IO = (92.10 + 90.70 + 97.90) / 3 = 93.567$ $I = (146.80 + 162.30 + 152.30) / 3 = 153.800$ $Bitumen = 0.75 \times 10/100 \times (153.800 - 93.567) / 93.567 \times 50,00,000.00 = 2,41,405.42$					
	Escalation for Apr-Jun 2026 = 28,973.57 + 67,778.51 + 37,440.94 + 23,479.31 + 16,975.18 + 2,41,405.42 = 4,16,052.92					4,16,052.92

ANNEXURE D – Escalation of each bill

Each bill's escalation is its share of the escalation of the quarters in which its work falls.

Bill	Share of the bill in a quarter × escalation of the quarter / R of the quarter	Escalation (■)
RA bill 1	$25,00,000.00 \times 42,224.96 / 25,00,000.00 = 42,224.96$	42,224.96
Final bill (Final)	$50,00,000.00 \times 4,16,052.92 / 50,00,000.00 = 4,16,052.92$	4,16,052.92
Total		4,58,277.88

ANNEXURE E – Indices used

Monthly indices as published; base months marked. Column numbers refer to the list below the table.

Month	(1) Labour	(2) Material	(3) H S Diesel / petrol	(4) Cement	(5) Iron & steel	(6) Bitumen
Oct 2025 (base)	138.00	100.90	84.60	93.60	79.30	92.10
Nov 2025 (base)	138.00	101.50	84.80	93.50	78.60	90.70
Dec 2025 (base)	138.30	101.90	84.60	93.20	79.80	97.90
Jan 2026	139.10	102.30	83.40	93.40	84.40	102.60
Feb 2026	139.20	103.10	84.30	93.40	86.90	102.50
Mar 2026	139.70	104.60	89.80	94.20	88.70	105.00
Apr 2026	139.70	108.90	102.40	95.60	90.20	146.80
May 2026	141.50	110.10	105.10	95.50	89.70	162.30
Jun 2026	142.80	110.30	109.90	95.70	84.70	152.30

(1) CPI-IW Bhilwara (Labour Bureau, 2016=100)

(2) WPI All Commodities (OEA code 1000000000, 2022-23=100)

(3) WPI High Speed Diesel (HSD) (OEA code 1202010005, 2022-23=100)

(4) WPI Manufacture of cement, lime and plaster (OEA code 1313050000, 2022-23=100)

(5) WPI Bars and Rods of Mild steel (OEA code 1314010014, 2022-23=100)

(6) WPI Bitumen (OEA code 1202010007, 2022-23=100)