

Points on working of AO GE office requiring confirmation from the AO GE

Item No	Points on working of AOs GE office	Confirmation
1	<p><u>FLY LEAF INSTRUCTIONS</u></p> <p>Please review all the registers and confirm that fly leaf instructions are pasted in all the registers.</p>	
2	<p><u>DAK DIARY REGISTER</u></p> <p>Please confirm that it is maintained properly, and signatures of the task holder to whom dak is handed over are taken in this register.</p>	
3	<p><u>MONTHLY REVIEW/SUBMISSION OF REGISTERS</u></p> <p>Please confirm that all registers are being/have been reviewed on monthly basis by the AO GE concerned and all entries therein have been completed up to date.</p>	
4	<p><u>BILL REGISTER</u></p> <p>As per Para 114 to 116 of UA Manual, a register is required to be maintained to watch the disposal of bills. Please confirm that bill register is properly maintained. Receipt and disposal of bills is recorded marking CBI no. and date therein</p>	
5	<p>Please confirm that all bills are disposed of as expeditiously as possible. Labour and other bills, that do not involve much clerical work, should be disposed of within three days and others within seven days of their receipt</p>	
6	<p>A check list should be prepared for each type of bill/claim being pre-audited by AOs GE duly approved by him and confirm to the Main Office within a fortnight. Please confirm that all bills/claims are being pre-audited and passed for payment as per approved check list to ensure uniformity.</p>	
7	<p>Confirm that availability of funds is ensured before admitting the claims for payment from the Cash Assignment.</p>	
8	<p>Confirm that date of passing the bill is being mentioned in the bill register against each entry and FIFO system has been adopted in the disposal of all the bills.</p>	
9	<p>Please confirm that a column is provided in bill register to obtain <u>dated</u> receipt of handing over of bills to the cashier for preparation of cheque.</p>	
10	<p>Please confirm that <u>dated</u> signature of cashier have been taken while handing over passed bills to him for preparation of cheque.</p>	
11	<p>Please confirm that if a bill is not complete in any respect or not accompanied by a required document, the deficiencies found in the bill are made good by personal contact with the Executive.</p>	
12	<p>If it is found necessary to return a bill to the SDO with objections, please confirm that all such objections are taken up in one batch and not piecemeal.</p>	
13	<p>M.E.S. Officers have instructions to complete the preparation of final bills within one month of the completion of the work. The AOs should watch the dates of completion of works and in cases where a final bill is not received by him within two months of the completion of a work; the fact should be promptly brought to the notice of the Garrison Engineer. A</p>	

	monthly report on the cases where final bills are submitted to the AO after one month of completion of works should be sent to the Main Office.	
14	Please confirm that year wise data base (up to 2015-16) is maintained in r/o all CAs where final bill is awaited and updated periodically after review. A copy of the same may also be forwarded to respective SAO/AO in charge E section for reference and necessary action at this end.	
15	<u>LICENCE FEE ASSESSMENT LEDGER (IAFW-2230)</u> Confirm that entries regarding revision of licence fee have been made up to date.	
16	Confirm that all buildings have been entered in the Licence fee Assessment Ledger and have been taken on charge in the 'Register of Buildings' by the GE.	
17	Confirm that timely steps are taken to obtain the orders of the competent authority to assess or revise the rental.	
18	Please confirm the comparison of the Licence fee Assessment Ledger with the Register of Buildings every year in April, to see that the capital value of buildings shown in the register agrees with the entries in the Licence Fee Assessment Ledger. Any discrepancies noticed would be investigated and rectified by reference to the original documents, on the authority on which a different Capital cost is shown. A certificate to the effect that required comparison has been made should be recorded in the licence fee assessment ledger.	
19	<u>REVENUE LDEGER</u> Please confirm that revenue ledgers have been maintained on prescribed form i.e. IAFW-2240.	
20	Please confirm that complete description of buildings have been mentioned in the revenue ledgers	
21	Please confirm that type of accommodation and living area of accommodation has been recorded in the revenue ledgers.	
22	Please confirm that that occupation details in r/o all buildings have been mentioned in the revenue ledgers.	
23	Please confirm that break up of rent and allied charges have been shown separately in the revenue ledgers.	
24	Please confirm that Licence fee bills have been issued up to date. Please intimate the month up to which Licence fee bills have been issued to appraise the competent authority.	
25	Please confirm that necessary endorsement on the return of recoveries for water and electricity regarding entry in the revenue ledger has been made without fail.	
26	Please confirm that the Revenue ledgers are submitted monthly to the Barrack /Stores Officer for his initial in token of his scrutiny as per Para 175 UA Manual.	
27	Please confirm that the preparation of licence fee bills does not fall into arrears	
28	Please confirm that no bhawan file rejected by PCDA (O) is pending for correction.	
29	Please confirm that Occupation Returns are prepared on the prescribed form and forwarded to the AO as per Para 179 UA Manual as follows: (i) Immediately after taking over. (ii) Other changes in occupation by the 5th of each month to show changes during the preceding month. (iii) Complete Occupation Returns showing all buildings (Govt. owned /	

	hired / requisitioned whether licence fee leviable or licence fee not leviable, i.e. Barracks, Office stores etc.) and quarters by 5th April annually to show position as on April 1st.	
30	<u>ALLOTMENTS OF QUARTERS</u> As per rules, the accommodation allotted to an officer has to be occupied within 10 days from the date of allotment. Please confirm that Licence Fee is charged from the date following the expiry of the period or from actual date of occupation.	
31	Please confirm that the occupation return has been compared with the returns of recoveries of water and electric energy submitted by the BSO to check the accuracy of date for allotment and vacation of quarters.	
32	<u>CONTRACTOR LEDGER (IAFW-785)</u> Please confirm that contractor ledger has been maintained on proper format i. e. IAFW-785.	
33	Please confirm that particulars such as nature of work, CA amount, date of commencement of work, date of completion of work, amount of A/A, TS etc has been shown in the contractor ledger.	
34	Please confirm that contractor ledger has been closed and balanced monthly.	
35	Please confirm that the ledger is being signed by the AOGE monthly and submitted to the Garrison Engineer for his information and for taking necessary steps for recovering the outstanding amounts when due for recovery.	
36	Please confirm that progressive total of all paid RARs have been shown in the contractor ledger.	
37	Confirm that CBI no. and date of payment have been recorded in the ledger at the time of payment of RARs and final bills.	
38	Please confirm that balances of all previous year's running/unclosed contracts have been carry forwarded in the current Contractor's ledger.	
39	Please prepare and submit a detail of all unclosed contracts (where final bill has not been paid till date) up to 2015-16 showing full details such as CA no, amount of CA, date of commencement, date of completion as per WO-1, actual date of completion, amount of RARs paid, date of last payment and action taken to call for the final bill etc.	
40	<u>REQUISITION REGISTER</u> Please confirm that all work orders relating to a TC are recorded therein and Progressive total of WOs is invariably shown therein to watch issue of WOs within the amount of the term contract concluded	
41	<u>MONTHLY REVIEW OF VACANT BUILDINGS</u> Please confirm that monthly review of vacant buildings has been carried out and allotting authorities have been appraised accordingly for allotting vacant buildings to avoid loss of revenue to the state.	
42	<u>CONSTRUCTION ACCOUNTS</u> Please confirm that the construction accounts are maintained by the SDOs, concerned for each work or service.	
43	The construction accounts must shows, for purposes of control, the amount of sanction and allotment and also the expenditure as and when incurred with sufficient details as to the nature of expenditure and reference to vouchers Liabilities. Expected credits are also shown until adjusted. Please confirm.	
44	Please confirm the correctness of the posting in the construction accounts by means of original vouchers.	

45	Please confirm reconciliation between the abstracts of construction accounts and the abstracts of Receipts and charges before vetting of the MER each month.	
46	Please confirm that Sanctions and allotments noted in the construction Accounts agree with the entries in the Register of Approvals to Works (IAFW-1815) and Register of appropriations and that when a sanction is revised the word 'Revised' is prominently written against the amount of sanction.	
47	Please confirm that the expenditure does not exceed the amount of sanction.	
48	Please confirm that the savings due to abandonment of part of a work as evidenced by the quantities of the work executed or otherwise are not utilised towards an unauthorised object.	
49	Please confirm in liaison with MES authorities that no undue delay takes place in the submission of completion reports after the completion of the works.	
50	Please confirm that the ' liabilities ' are correctly posted in the construction accounts. This is important to know the financial position of the work at any moment.	
51	Please confirm that In the case of work executed departmentally, all stores, the cost of which has been charged to the construction accounts, have been shown in the list of materials attached to the Industrial regular pay bills concerned to justify the employment of industrial labour.	
52	Confirm that the store statements are checked by JE (QS&C) in terms of Para 570 MESR.	
53	Please confirm that material accounts of completed works are closed as soon as possible. If any stores are left in hand, expeditious action is taken for its disposal to the best interest of the state as per rules.	
54	Confirm that materials were not purchased at the close of a financial year (i.e. February to March) and debited to the materials account merely to utilise funds. If it is found that the materials so purchased continue to remain "on charge for prolonged periods, the same may be placed under objection.	
55	<u>MONTHLY EXPENDITURE RETURNS</u> The monthly expenditure returns should be checked with the abstract of construction accounts, Register of Approvals to works, Register of Appropriations, etc. AOs GE should bring to the notice of MES authorities, points which need their attention e.g., low expenditure, excess in any particular Sub-Division, progress of expenditure as compared with previous month's figures and risk, if any, of a possible lapse or excess. Please confirm.	
56	Please confirm that there is no case of excess of expenditure over allotment of funds during the financial year 2015-16.	
57	Confirm that when a job is released and taken in the MER, the same is removed from the MER only after completion of its Part 'B' and that too while preparing MER for the month of April to ensure proper check and not before that or in between during the financial year.	
58	Confirm that while vetting the MER it is being ensured that supporting details in r/o all sanctioned works i. e. Minor works, revenue works, special repairs, LBW , Major works are invariably enclosed therewith.	
59	<u>CP VOUCHERS REGISTER</u> Please confirm that vouchers pertaining to 2% payment have been linked	

	with vouchers relating 98% payment.	
60	Please confirm that credit verification of stores have been carried out before financial adjustment of CP vouchers.	
61	Please confirm that no CP voucher for the financial year 2015-16 is outstanding for adjustment. Please intimate reasons for outstanding, if any, to appraise the competent authority.	
62	Confirm that the adjustment of central purchase/DGS&D stores is being done promptly on receipt on the basis of CRVs. Confirm that variations, if any, are adjusted on receipt of CP voucher.	
63	Confirm that CP vouchers on account of issue of vehicles from Army stock to MES are not adjusted by your office as the same are centrally adjusted by CDA (Army) Meerut.	
64	<p><u>FICTITIOUS ADJUSTMENT</u></p> <p>Please confirm that all transactions of receipts and issues are recorded strictly in accordance with rules and Fictitious stock adjustments are prohibited such as:-</p> <ul style="list-style-type: none"> i) Of debiting to a work of the cost of materials not required or in excess of actual requirements, or not brought on site. ii) the debiting to a particular work for which funds are available of the value of material intended to be utilized on another work for which no funds are available. iii) The writing back of the value of materials used on work to avoid excess over appropriation etc. <p>Any breach of this rule constitutes a serious irregularity and must be reported to the Main Office.</p>	
65	<p><u>CHECKING OF BILLS</u></p> <p>Please confirm that original bills of firms/suppliers have been admitted for payment.</p>	
66	Please confirm that the work done and payments claimed there for agree with the contract agreement relating thereto.	
67	Please confirm that copies of bills are marked "Original" "Duplicate", etc. in ink on the top of the bills and that the original copy is signed and not the duplicate.	
68	Please confirm that each bill is properly allocated and that the allocation of the charge is clearly shown.	
69	Please confirm that the bill is signed by the responsible officer or Officers concerned where required.	
70	Please confirm that all corrections are attested by the payee as well as the JE concerned.	
71	Please confirm that a correct reference to the measurement book and its pages is given on bills, where necessary.	
72	Please confirm that incomplete bills are not forwarded to the Main Office for final audit in a non-committal fashion.	
73	Please confirm that in connection with charges for demolition, demolition certificate is attached, indicating the condition of the materials received and the manner in which they have been disposed of,	
74	Please confirm that the description of work charged for tallies with that	

	shown in the schedule of prices and that the rate allowed is appropriate to the nature of the work done and that Star prices i.e. rates specially fixed for work not included in the schedule of prices nor directly derivable there from are duly sanctioned by competent authorities.	
75	Please confirm that pro-rata rate or star rate involving a payment up to Rs. 50,000 will be checked technically by the SW (or ASW where SW is not posted) of CWE's office, and by the SSW (or SW where SSW is not posted) of the Zonal/ Project CE where the payment involved in respect of an individual item exceeds Rs. 50,000, before approval is accorded by the competent authority.	
76	Please confirm that the quantity of work done shown in the bill or the abstract or measurements is the same as recorded in the measurement book.	
77	Please confirm that the rate of contractor's percentage added to or deducted from the total of the bill is correct.	
78	Please confirm that entries in the PSM Books connected therewith have been checked by the LAO. If those entries have not been audited; they will be checked 100% by the AO.	
79	While submission of bills to the Main Office , confirm that i) The bill has been endorsed either as "Checked and found correct" or "Checked and found correct" with reservations attached as note. ii) In the case of bills based on measured works, AO should sign the following endorsement on the bill. "Checked with the measurement book and the abstract and with the contract and sanctioned specifications and passed for Rs..... on"	
80	Please confirm that every payment is so recorded and receipt for it so obtained that a second claim against Government in the same account is impossible and if it represents refund of a sum, previously received by Government, that the amount paid is correctly refundable to the payee.	
81	Please confirm that administrative approval and TS have been accorded and verified.	
82	Please confirm that the Advance will be compiled to head K-Deposits and Advances and Recoveries /Adjustment is watched as per provisions of Para 336 of UA Manual.	
83	Please confirm that IT, ST and Labour Welfare Tax clause is invariably mentioned in the Job orders and recovery of these statutory taxes is invariably made while making payment on account of any Job Order.	
84	<u>PAYMENT OF ESCALATION CLAIMS</u> In contracts with escalation clause, it must be ensured that the valuation of the RARs has been timed in such a manner that relevant date required for quarterly calculations are available in RARs whether paid or dummy RARs.	
85	<u>CHECK OF MEASUREMENT BOOKS</u> Please confirm that register of measurement books is maintained and the serial number of each book, date of issue, date of transfer from one subordinate to another, and the date of final return for record etc are recorded therein. These particulars will also be entered inside the cover of the measurement book.	
86	As Completed measurement book has to be preserved for ten years after	

	the date of completion of a work, as such please confirm that the date on which the measurement book is due for destruction and the date of actual destruction has also been noted in the register of measurement books.	
87	Please confirm that measurement in MBs is recorded by the J.E. himself under his dated initials. Please also ensure that a proportion of all measurements taken in the formation have been checked by the head of the MES office-or an Assistant Engineer.	
88	Please confirm that any abnormal delay, in the taking off measurements after the completion of work, has been brought to the notice of the GE for such action as he may consider necessary.	
89	Please confirm that census of all measurement books on the charge of the formation as recorded in the register of measurement books has been carried out once in a year in the month of April with a view to ensuring that no book is missing.	
90	<u>CASH BOOK</u> Please confirm that Miscellaneous Cash receipts, which should be accounted for in the Cash Book, are not utilised for expenditure but are paid into the treasury immediately on a receivable order.	
91	Please confirm that payments from cash assignment are recorded on the credit side of the Cash Book daily as disbursements are made.	
92	Please confirm that the amount shown as paid agrees with the amount mentioned in the Pay Order and name of the payee is the same as that on the bill.	
93	Please confirm that the payee has given a clear and proper receipt on the bill.	
94	Please confirm that the classification recorded in the last column is correct.	
95	Please confirm the totalling of each page of the Cash Book and carry forward thereof are done in ink on the completion of each page.	
96	Please confirm that reconciliation is prepared every month by the M.E.S. Officer.	
97	Please confirm that action has been taken to adjust the cheques that have lapsed.	
98	Please confirm that Revenue stamps are affixed in all cases in which they are required by Regulations.	
99	Please confirm that Individual entries in the Cash Book are attested both by the MES Officer and the AO.	
100	Please confirm that separate lists for the following categories of vouchers will be prepared and submitted along with the Cash Book:- i) Vouchers already pre-audited by the CDA. ii) Vouchers requiring post-audit by the CDA. iii) Vouchers retained by the A.O. for post-audit by the RAO at the time of his normal visit to the MES Formations (i.e. Muster Rolls work charged Personnel Bills, Bills for the refund of rent and vouchers for the amounts of which do not exceed Rs. 100). Please confirm that a certificate is recorded to the effect that all vouchers in respect of the month have been received and accounted for in the above lists, and that no voucher is left with the MES Staff.	
101	Please confirm that Cash received is credited in the Cash Book immediately and remitted into the Treasury in the normal manner (vide	

	Para 150 UA Manual).	
102	Please confirm that only two volumes of Cash Book are being maintained in your Division.	
103	<u>STOCK LIMIT – DIVISIONAL STOCKS</u> Please confirm that maximum limits, of four month's normal requirements of the division for minor works/ maintenance, fixed by the CWE are not exceeded.	
104	<u>STOCK REGISTER (I.A.F.W.-2279)</u> Please confirm that the maximum and minimum quantities and the stock book rate have been noted in stock registers in respect of each article.	
105	<u>PRICED STOCK LIST</u> Please confirm that Priced Stock List containing stock book rates is compiled and issued by the Garrison Engineer at the beginning of each financial year under the supervision of the AO GE as per Para 261 UA Manual.	
106	<u>AUDIT OF STORES ACCOUNTS</u> Please confirm that the audit of the stores accounts of Sub-Divisional Offices have been carried out as per LAP approved by the Main Office and prescribed check, of all the numerical and quantitative store ledgers, accounts etc. maintained in those Offices, have been carried out and ensured.	
107	<u>COMPLETION REPORTS</u> Please confirm that completion report in r/o all completed works have been initiated by the GE and acted upon by your office as per Para 287 to 293 of UA Manual.	
108	Please confirm that accounts of works are closed promptly and completion reports and completed requisitions submitted without undue delay. Please ensure action to call for the outstanding completion reports in r/o completed works as mentioned in Para 291 to 293 UA Manual.	
109	<u>REGISTER OF BUILDINGS</u> Please confirm that the register of buildings has been maintained by the AO GE and updated accordingly as per Para 306 to 308 UA Manual.	
110	<u>REGISTERS AND RECORDS</u> Registers of Sanctions (I.A.F.W.-2252) Please confirm that a Register of Sanctions in I.A.F.W.-2252 has been maintained as per Para 330 UA Manual and all Administrative Approvals for standing charges, e.g. payment of rent for Railway sidings, contingent charges etc. are recorded therein.	
111	Please confirm that a proper record is maintained to keep watch on the disposal of I.D. and other remittance schedules, received from the Main Office/other PAOs for verification and adjustment as mentioned in Para 333 UA Manual.	
112	<u>ANNUAL FURNITURE RETURN</u> Please confirm that the values recorded in the Annual Furniture return	

	(IAFW 2219) have been vetted by AO GE before its submission by the Garrison Engineer to the CWE in support of the Annual Schedule of demands.	
113	<u>GUARD FILE OF SPECIMEN SIGNATURES</u> Please confirm that Copies of office orders issued by the Garrison Engineer authorising an Assistant Garrison Engineer or Sub-Divisional Officer to sign estimates, bills and other accounts documents and specifying the particular powers to be exercised by the officer together with his specimen signatures received by the AO GE have been recorded in a Guard file/register.	
114	<u>CONTRACT AGREEMENT REGISTER</u> Please confirm that the register has been completed up to date and all contracts concluded up to 2015-16 have been received from GE.	
115	<u>NPS REGISTER</u> Please confirm that cheque on account of subscription recovered from individuals and matching Government contribution has been deposited on or by 1 st of the following month.	
116	<u>MASTER NOTE BOOK</u> Please confirm that Master Note Book has been maintained up to date.	
117	<u>SUSPENSE REGISTER SECURITIES</u> Please confirm that all cash security deposits remaining unclaimed for the three years, exclusive of the year of deposit, have been transferred to the credit of Government under intimation to the GE as required vide Rule 218 FR Part-1.	
118	<u>ADVANCE TO SED (0/018/64)</u> Please confirm and make all-out effort to pursue the outstanding cases vigorously making personal liaison with the MES/executive authorities for their early finalisation under intimation to the Main Office.	
119	<u>SED/ELECTRIC BILL REGISTER</u> Please confirm that the information as to whether electric supply is taken from 11 KVA or 33 KVA source has been mentioned in the register. Please also confirm that rebate has been claimed @ 2.5% for 11KVA and 5% for 33KVA while making payment of electric charges to J&K SED.	
120	Please confirm that a proper contract agreement/MOU has been concluded with the electricity department and copy of the same is held with your office for reference and records.	
121	<u>SUPERANNUATION REGISTER</u> Please confirm that superannuation register has been maintained and updated.	
122	<u>IRREGULAR DELEGATION OF POWER</u> Please confirm that the CFA has delegated his powers to the lower subordinates by name as per provisions contained in table 'B' MESR.	

123	<u>CEA /TUITION FEE REGISTER</u> Please confirm that detail of Family and children as per service record has been enclosed with the tuition claims and CEA has been admitted for two surviving elder children as per rules on the subject.	
124	<u>DEVIATION ORDER REGISTER</u> Please confirm that Deviation Order Register has been maintained and all DOs issued after completion of work have been reflected in Statement 'D' of ARMES expenditure report.	
125	Please confirm that specific reasons for grant of extension of time are given in extension DOs and AIP is also forwarded to audit office as per provisions contained in Para 17.2.6 at P/154 of MES Contract Manual 2007.	
126	Please confirm that issue of DOs/A-in-P letters after signing of final bill are objected by your office.	
127	<u>SCHEDULING OF VOUCHERS REGISTER</u> Please confirm that scheduling of vouchers register has been maintained and scheduling of vouchers has been carried out/completed up to date.	
128	<u>PBD VOUCHER REGISTER</u> Please confirm that PBD voucher register has been maintained properly and all PBD vouchers for the year 2015-16 have been received and adjusted accordingly	
129	<u>INCOME TAX REGISTER:</u> Recovery of Income tax where PAN is not available Please confirm that PAN is available in r/o all individuals being paid by your office. If not, the same should be called for from the executive authorities on priority. Where PAN is not available please ensure that income tax has been deducted @ 20% from the very beginning i.e. from March-April to avoid zero payment of pay & allowance in the last months of the financial year.	
130	It is noticed that certificate on a/c of deduction of income tax, sales tax etc. is issued by GE being DDO to the contractors on receipt of their request and not automatically after close of the financial year. This process may be troublesome for the contractors leading to poor competition. AOGE may advise the GE to ensue automatic issue of ibid certificates to all the third parties without waiting for their requests to promote confidence among contractors. Please confirm compliance.	
131	Please confirm that Income Tax on professional services is recovered @ 10% where payment during the FY exceeds 30000/ & PAN no is known such as counsel fee bills. @ 20% where PAN is not known. A register recording all such payments made during the FY may be maintained to ensure deduction of TDS correctly wherever due.	
132	<u>CONTRACTOR'S DEMAND REGISTER</u> Please confirm that demand register has been maintained properly. All AOs GE are advised to take immediate action to liquidate the outstanding contractor's demands either by recovery from contractor's dues or	

	otherwise as required under rules and appraise the Main Office accordingly through monthly report already introduced.	
133	<u>SUPPLY ORDER REGISTER</u> Please confirm that bills against the supply orders/Job orders issued during 2015-16 have been received from the GE and acted upon. If not, it is advised to ascertain reasons for their non- submission from the GE as to whether any extension has been granted or SOs stands cancelled, complete the register and confirm to Main Office.	
134	Please confirm that Job orders are issued with prior concurrence of the CWE as required vide AHQ E-in-C Branch letter no 30000/P/123/E3 dated 7.07.2003.	
135	As per item no 3 of table –B MESR, GE has power to please Job order up to Rs 300000/- only. Please confirm compliance.	
136	During post audit of LP bills it is seen that liquidated damage clause for late delivery of stores is not included in terms and conditions of the Supply Order/Job Order. Please confirm that LD clause for late delivery of stores by firms (@ 1% per week, maximum up to 10% of the amount of SO, has been inserted in the terms and conditions of the SOs/Job Orders and confirm recovery accordingly for delayed supply.	
137	Confirm that delegated financial powers have not been violated.	
138	Confirm that there is no splitting of financial powers in cases being received.	
139	<u>MB REGISTER</u> Please confirm that Annual census of MBs due in April 2016 has been carried out and accordingly submit report/result of census to the Main Office immediately.	
140	Register of Unstamped Acknowledgement Receipt Books Please confirm that ibid register has maintained as per Para 338 UA Manual. A monthly outstanding statement is being prepared showing cases where the link in the serial numbers is missing and sent to the Sub-Divisional Officer concerned for further action.	
141	<u>RECORD</u> Please confirm that records have been properly maintained.	
142	Please confirm that all time expired records have been listed and necessary action as per rules has been taken for their destruction. Please also ensure that the list of documents destroyed with the certificate of destruction noted thereon have been kept on record for future references.	
143	Please confirm that copy of Administrative approval and Technical sanction has been enclosed while forwarding CA to the Main Office.	
144	<u>MAINTENANCE OF PART II ORDER FILES:-</u> Please confirm that Part II order files have been maintained properly. Part II orders have been filed serially in proper order and missing part II orders have been called for and watched properly.	
145	<u>AUDIT PROGRESS REGISTER (APR)</u> Please confirm that Audit Progress Register has been maintained properly and post audit objections raised by the Main Office have also been recorded their in and their settlement watched properly.	
146	<u>METER READER BOOKS (PRIVATE PARTIES)</u> Please confirm that Meter Reader Books (Private Parties) have been audited wrt the return of recoveries for electric and water charges to ensure correctness of recoverable charges.	

147	<u>ACCOUNTING OF BANK DRAFTS ON ACCOUNT OF TENDER DOCUMENTS</u> Please confirm that bank drafts on account of sale of tender documents have been properly accounted for and amount thereof adjusted/credited in favour of Govt. A proper record for the same should be maintained for reference and records.	
148	Please confirm that bills (particularly electricity bills) are floated on the basis of actual meter reading to ensure correctness and genuineness of the charges recovered. Where bills/RR are received on flat rate basis, executive/MES authorities may be advised to take immediate action for installation of temper proof meters to avoid any loss of Govt revenue.	
149	<u>PUBLIC FUND ACCOUNT CASH BOOK</u> Please confirm that monthly bank statements are being obtained and monthly bank reconciliation statement has been prepared up to date without fail.	
150	<u>MONTHLY REVIEW OF REGISTERS</u> Please confirm that review of all registers have been carried out up to date by the AO.	
151	<u>SPLITTING OF SANCTION</u> Please confirm that demands/purchases are not splitted to bring the amount within the powers of the lower CFA.	
152	<u>RECOVERY OF LIQUIDATED DAMAGES</u> Please confirm that liquidated damage clause has been included in supply orders for delay in supply of stores by the firms/suppliers as required under rules recovery action ensured accordingly.	
153	<u>SCRUTINY OF CONTRACT AGREEMENT</u> Please confirm that all contract agreements up to the previous quarter have been received in your office.	
154	In case some of the CA has not been received, pl confirm that matter has been taken up with the GE.	
155	Please confirm that in case of delay in commencement of the works beyond 12 months a Revised Administrative Approval for the work has been accorded by the CFA as per Para 31 (c) DWP 2007.	
156	Please liaise with the MES authorities and ensure that reference of the item of the AE part-II (demolished) is mentioned against the items of schedule of credit and the same is also mentioned in costed schedule. Similarly, reference of item no of schedule- A (demolished and taken into demolition statement) should be mentioned against item of credit schedule in CA as well as in demolition statement. This will help in proper checking of demolition statement and credit schedule and their reconciliation by the audit authorities. Please confirm compliance.	
157	Please confirm that during scrutiny of CA, accepting officer has been asked to intimate detail of items accepted with freakishly high/low rates. It must be ensured during payment of final bill that necessary recovery w.r.t quantity of such items, incorporated in work, has been affected as required under rule.	
158	<u>REQUEST FOR CASH ASSIGNMENT</u> Please confirm that statement showing receipts on account of recovery of GPF, CGEIS, rent and allied charges etc is enclosed and accounted for while placing demand for cash assignment. Similarly, a statement showing liabilities on account of DGS&D supply orders placed during the current financial year, amount of PBD vouchers for the current year etc is invariably enclosed and accounted for accordingly while vetting demand for cash assignment.	

159	<u>ACTION ON DECREASE IN STRENGTH IN PAY BILL</u> It is advised to develop a mechanism to ensure that whenever casualty/information on account of transfer out, superannuation, death etc is received/noticed; the same is recorded in a register and issue of LPC out, submission of retirement benefit claims etc. is watched accordingly in liaison with the MES authorities. Please confirm compliance.	
160	<u>REVIEW OF SECTIONAL COMPILATION</u> Keeping in view the importance of this task, AOs GE are advised to confirm that besides 100% checking by Auditor, a reasonable check is also performed by them to ensure zero tolerance and avoid scope for any error in sectional compilation.	
161	<u>DID SCHEDULE</u> Please confirm that all DID schedules raised by your office and against your office have been responded.	
162	<u>PROVISIONAL PAYMENT OF PAY AND ALLOWANCES</u> Please confirm that timely action has been taken by your office to call for LPC, in r/o individuals being paid pay and allowances provisionally for want of LPC, from their previous offices.	
163	<u>TBO REGISTER</u> Please confirm that all TBOs raised by your office and against your office during 2015-16 have been adjusted.	
164	Please confirm and ensure that no TBO is originated in the closing months of the financial year without firm assurance for availability of funds from the respondent.	
165	Please confirm and insured that TBO account is closed with NIL balance at the close of the financial year.	
166	Please confirm that the Defence Exchange Accounts for March Supplementary and March Supplementary Corrections should include responding entries and no original items should appear except the consent of the other party to the account	
167	<u>COMPLETION CERTIFICATE</u> Please confirm that while issuing completion certificate, GE has certified thereon that "there are no deviation orders or settlement of rates either for materials issued or for T&P and the like outstanding in this work" and if any items are outstanding they shall be clearly stated in this certificate" with copy to the Accepting authority as per Para 20.1.2 (b) (i) & (ii) of Contract Manual 2007.	
168	Please confirm that FDR accepted against retention money are linked with particular Contract Agreement. Non endorsement/non-linking may lead to manipulation of FDRs.	
169	<u>REIMBURSEMENT OF RESIDENTIAL TELEPHONE BILLS/MOBILE BILLS</u> Please confirm that telephone (landline and/or mobile connection) at the residence in respect of entitled categories of Govt. employees are regulated as per direction contained in Govt. of India, Min. Of Finance letter No. 7(14)/C&V/2006 dated 14 November,2006.	
170	<u>DAK DIARY AND DESPATCH REGISTER</u> Please confirm that a separate register is being maintained for Dak Diary & Despatch of Hindi and English letters. Please also ensure that Hindi letters for despatch are invariably recorded in Hindi despatch register maintained for the purpose.	
171	<u>INSTRUCTION ORDER REGISTER</u> Please confirm that instruction orders are issued bilingual, both in Hindi	

	and English.	
172	<u>Freakish rates:-</u> Please ensure that prior approval of next higher engineering authority has been obtained where increase/decrease in quantities in r/o items containing high/low freak rates exceeds 5% of the estimated quantities. Increased quantities over 5% in case of freakishly high rate items should not be paid for and recovery for decreased quantities beyond 5% should be made in r/o freakishly low rate items if prior approval has not been obtained as mentioned above.	
173	Please confirm that all deposits remaining unclaimed for three years, excluding the year of deposit, have been transferred to the credit of Government as lapsed deposits	
174	<u>TRANSFER OF CHARGES AO</u> Please confirm that when an AO is about to be relieved of his duties in an MES Formation, either permanently or temporarily, he will prepare, in a tabular form a memorandum reviewing the accounts of the formation on IAF CDA-264 as per Para 301 UA Manual.	
175	Please confirm that the relieving AO has, while taking over the charge, examined the books and records as laid down in Para 302 UA Manual.	
176	Please confirm that after the relieving AO has obtained full information on all points as mentioned in Para 302 UA Manual, he has complete the transfer report and forwarded it to the Officer-in-charge E-II section of the Main Office through the head of the MES Formation duly signed by both the relieved and the relieving AOs.	
177	Please confirm that if there are abnormal arrears, a list detailing them, together with the relieved AO's explanation, have been attached to the transfer report. The arrears in such cases should have been specially brought to the notice of the head of the MES Formation.	
178	<u>REGISTER OF BOOKS</u> Please confirm that it is being maintained, and stock taking carried out.	
179	<u>PROJECT VISHWAK</u> Please confirm whether Project VISHWAK has been implemented in your office. If not, the reasons have been communicated to developers team for resolution and all efforts made to implement the project.	
180	<u>PROJECT BHAWAN</u> Please confirm whether Project BHAWAN has been implemented in your office. If not, the reasons have been communicated to developers team for resolution and all efforts made to implement the project.	
181	<u>SEWAGE TREATMENT PLANT (STPs)</u> Please confirm following points in this regard <ul style="list-style-type: none"> i. Rebate as provided in Section 6 (read with section 7) of "The Water (Prevention & Control of Pollution) Cess Act, 1977" has been availed on cess payable to the pollution control board. ii. No payment on account of wages and remuneration etc. have been made to manpower deployed on non-functioning plants. iii. Analytical review of functioning and payments made on account of STPs may please be undertaken. Any major irregularity so detected to be projected as MFAI. 	

AO GE