

**FAX/SPEED POST**

NO.E/III/149/Imp. Cir.  
Office of the CDA  
Udayan Vihar, Narangi  
Guwahati: 781 171  
Date: 10<sup>th</sup> October'2014

To

The all AOGes/ AGEs/ AGE(I)s

Sub: **Speedy finalization of final bills: Improper submission: Some basic guidelines thereof.**

Of late, it has been observed that most of the AOGes/ AGEs/ AGE(I)s are submitting the final bills to MO Guwahati in a very casual manner resulting in returning of the same due to one or other reasons. This makes delays in finalization of final bills as well as non-closure of Job/works in time. Therefore, following points are suggested to be observed strictly while initiating final bills to MO Guwahati:

2. Immediate after receipt of final bills from Division/sub-division the same may be allotted bill register serial number and date. Most of the AOGes are in habit of allotting bill register serial number and date at the time of making payment, which shall be avoided. Although some of the AOGes are allotting bill register serial number and date but bill forwarding memo for CDA Guwahati are prepared by using back date.

3. It may be ensured that all the RARs payment against the subject CA has already been paid by you before initiating final bill. Instances has come to the notice of this office that some of the AOGes are sending final bills to MO Guwahati without making payment to the last RAR, which must be avoided.

4. Details of RARs payments enclosed with the final bill are in all respect incomplete as required information like voucher no, date, cash book index no and month etc are not mentioned therein. The same may be implemented onwards now.

5. It may be ensured that all the Work Orders, Deviation Orders and amendments if any involved in a particular CA are already scrutinized/attested by this office before submission of final bills to this office. Most of the AOGes are in habit to submit the Work Orders, Deviation Orders and amendments along with the final bills even without pre-scrutiny and mentioning in the covering memo of the final bills that indicates that they are not aware of the Deviation Orders, Amendments etc, which is viewed seriously by this office and be avoided in future.

6. It may be ensured that all the connected documents like completion report, if works not completed within the stipulated period as mentioned in the WOs/DOs, necessary compensation recovered in terms of IAFZ 2249, defect rectification certificate, in case the contractor has not rectified the defects, proper

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recovery has been effected by the Engineering authority, certificate to the effect that the contractor has return the classified documents, bills forwarding certificate(IAFW 2254) are complete and AOGes should put dated signature in the space provided for the purpose before submission of final bills to MO Guwahati.

7. In maximum cases, Cage III of Schedule B statements are not at all verified/reconciled with reference to quantities issued and incorporated to the works by the AOGes i.e. without adjustment of over issue and under issue of stores final bills are being regularly submitted to MO Guwahati which shall be avoided in future.

8. Submission of proper water and electricity recovery statement as per existing CA Clause may be insisted upon to Division/sub-division for obtaining from revenue section(BSO) as the record of water and electricity meter are being maintained by the revenue section only. This may be strictly complied with.

9. It has also come to the notice of this office that recovery on account of ISD, ASD, LWC etc are being made from the final bills, which is not in order. The recovery needs to be completed from the RARs.

10. In many cases casting errors are found that indicates final bills are not properly checked at your end which shall be avoided. In some cases it is found that although work done statement as per CA clause are attached with the final bill but amount thereof neither taken into account in the bill proper by the engineering authority nor by your office. Therefore, the final bills may be verified thoroughly before submission to this office.

11. In some cases it has come to the notice of this office that in spite of having no provisions in the CA for issue of Schedule B stores, these are issued by the engineering authority and incorporated to the works and not objected/detected by the AOGes which indicates that final bills are not properly scrutinized by the AOGes.

12. Although recovery on account of water, electricity, LWC, AGST etc are being made by the AOGes but all the amount are not shown against the reserved amount resulting in excess release of payment/booking of expenditure to the contractor what the GEs/AGEs/AGR(I)s restricted. In other words, reserved amount at the prescribed percentage fall short off what shall be. This aspect may be observed meticulously while releasing RAR payments.

13. Several instances have come to the notice of this office that booking of expenditure against RARs/Final bills are not being made as per the code heads mentioned in TS/Adm approval, resulting in irregular booking of expenditure resulted non-closure of job/works in time which shall be strictly avoided.

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14. In no case final cost/expenditure of any CA/Job/works shall exceed beyond ten percent. Most of the AOGes are forwarding the bills to MO Guwahati cases where expenditure exceeded more than ten percent without insisting upon GEs/AGEs//AGE(I)s for regularization in terms of Para 193 of RMES. The same may be avoided in future.

15. Submission of reduction statement in terms of Para 193 of RMES may be insisted upon from the engineering authorities at your end along with the final bills.

In view of the above it is directed that final bills may be processed to this office duly after reconciling all the aspects and any gross violation or non-adherence of the above points will be viewed seriously by the Competent Authority.

Please acknowledge receipt by name to the undersigned.

(M K Touthang) IDAS  
Asstt. Controller

Copy to:

The All CEs

The All CWEs

The All GEs/AGEs/AGE(I)s

The OiC EDP(Local)

For information and necessary action, if any  
w.r.t. above please.

With a request to upload the memo in our  
Web-site.

(S C Das) Sr AO  
'E' Section