

Circular

Sub: CMWSSB – Finance (Expense) Section –2/2 capital works Files – Pending previous year R&M bills–Delay in sending M book and Fund request from Areas /Unit offices –Cut-off date for submission of M Book and Fund request–instructed - Reg.

With reference to above subject cited, certain procedures were framed to be adopted to make payment for Areas/Unit offices with reference to the pending capital works bills of the previous year 2019-20, 2020-21 & 2021-22 (2/2). Whereas certain M Book and fund request for the pending capital works bills of the previous years (2/2 capital works) are pending to be received from Areas/Unit offices.

In this regard, SAO's/AO's of all Areas and Locations are requested to submit the M Book and fund request for the pending capital works bills of the previous years (2/2 capital works) on or before 15.11.2023 for making settlement of the above 2/2 capital works bills.

Following points to be ensured before sending M. Book for processing:

- Whether Administrative approval obtained from the competent authority, Technical sanction slip and foregoing estimate.
- Whether the work is awarded to the L1 bidder after tender evaluation through a comparative statement and Approval from competent authority for the bidder comparative statement.
- In BPV, whether Account code booked matches with the respective expense incurred.
- Checking the status of the GST of the contractor, as GST amount is being paid to the contractor and TDS CGST, SGST applied for the gross value of the works exceeding Rs.2.5 Lakhs
- Deduction of the Retention money based on the nature of expenditure such as construction or service.
- Whether tax invoice has been enclosed.
- If BPV amount exceeds the work order value due to deviation in the quantity for which approval from competent authority has been obtained Copy enclosed or not.
- Rates obtained from SOR rates, TWAD rates, ARC rates, and Market rate Quotations & data has to be verified as per reference cited in estimate.
- SSI copy enclosed as against non payment of Security deposit
- TNCLWF applicable accordingly to the nature of the expenditure and to be booked as expenditure and included in the estimates for the forthcoming works after 24.08.2020 as per Circular no. CMWSSB/P&D/TNMWGW Fund/2020 Dt.26.08.2020.

- Correct booking of Liability code as per the expenditure.(Expenses or Contractor payment)
- Percentage of Rebate offered by the contractor after negotiation and whether the same has been applied in the Bill claim.
- Date mentioned in the Agreement matches with the Work Oder.
- Whether the guarantee certificate has been enclosed for repair & electrical works
- ARC rate quoted under 2016-17 or SOR 2016 -17 élimination of old taxes had been made.
- Whether the Income Tax TDS has been deducted as per Income Tax Provisions.
- Whether the work is commenced and completed within the contract period as per the work order.
- In measurement book, whether the estimated quantities has been recorded by competent authority.
- Whether the competent authority has certified the satisfactory of work in the measurement book.
- Where ever corrections are made counter signature of the competent authority should have been made and checked for.

Further, Asset Investment Report for the bills for which fund had already been transferred to Area/Unit offices must be submitted to Finance (Capital Expenditure (Asset) Dept. for capitalisation, and failure of which subsequent transfer of funds will not be made.

Hence all Areas/Unit offices are hereby instructed to adhere the above said procedure without any deviation.

Sd/03.11.2023
Executive Director

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Pd
6/11/23
DCOF - II

Copy Submitted to:
CE (O&M) - I, CE (O&M) - II
All Territorial S.E 'S concerned, COF & IA

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