

**BHEL-ISG-BANGALORE
BUSINESS GROUP -1A**



Annexure -I to SCC

Special conditions of Contract for 2x660 MW CHP & AHP Package for Suratgarh Super Critical Thermal Power Project, Sri Ganganagar Dist., Rajasthan

In order to avail the benefits of input tax credit available to BHEL in case of VAT leviable on intra-state transaction between BHEL and Vendor and to fulfill the compliances as per requirements of applicable state's VAT law, the following modality shall be applicable. BHEL has identified a nodal agency in each state to take care of VAT compliances in the state in which project is located. For the subject project, nodal agency shall be:

BHEL-PSNR (Tin No: 08232903345)

The Address is as under:

BHEL-PSNR, Noida

HRDI&PSNR Complex

Plot No-25, Sector-16A

Noida-201301 (U.P)

Nodal agency is defined as buyer and BHEL-ISG shall be paying agency in such cases, where VAT is applicable. Vendors original tax invoice of intra-state transactions is one of the important documents for availing input tax credit. In this regard, the following may be noted by all vendors for strict compliance.

- ⇒ As a general rule, a tax invoice must be original, must contain vendors TIN no. with full address, invoice no. & date, product description with unit rate, quantity, value, VAT rate, VAT amount, gross value of bill, buyer i.e. BHEL's address with TIN. no. (as given as above) special marking like "Original" and/or "valid for input credit" / "buyer can take credit against this" etc as per applicable state VAT law.
- ⇒ Please note that BHEL's address and TIN to be mentioned in vendors tax invoice shall be principal place of business & applicable TIN no. of Nodal agency of BHEL as given above. In no case the vendor's invoices shall be addressed to BHEL-ISG nor shall they contain our TIN. However for payment purposes, the invoice may mention BHEL-ISG as paying authority.
- ⇒ As original tax invoice of vendors are to be furnished to nodal unit for assessment/VAT audit purposes. Extra copy of original invoice is required to be submitted by vendors for retaining with ISG bank payment voucher.
- ⇒ Original tax invoice along with extra copy of original tax invoice in line with respective state VAT law shall be essential document to be submitted by vendor for claiming payment.
- ⇒ Vendor shall also furnish a certificate / statement / document as prescribed under applicable State VAT law. Please note that some of the states requires additional certificate / documents e.g. Haryana requires certificate in form C-4 in addition to original tax invoice.
- ⇒ Please note that reimbursement payment of VAT shall be subject to furnishing of VAT compliant tax invoice and other certificate / document as per applicable state VAT law.
- ⇒ Tax invoice must show VAT rate & VAT amount separately and in no case all inclusive prices is to be shown in the tax invoice since input credit is not admissible in case VAT is not indicated separately.
- ⇒ In case vendor is unable to furnish VAT compliant tax invoice & other certificate / document, VAT shall not be reimbursed by BHEL.
- ⇒ Where the supplies are made from within the state where the project is located, the vendor has to provide VAT invoice for such supplies even if the price quoted is all inclusive.

NOTIFICATION No.F.12(101)FD/Tax/2011-59 Dated 13th August, 2013

In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), and in supersession of this Department's notification No.F.12(63)FD/Tax/2005-80 dated 11.08.2006, as amended from time to time, the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with effect from 01.10.2013, exempts from payment of tax the registered dealers engaged in execution of works contract, leviable on the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract(s) subject to the following conditions, namely:-

(1) That such dealer may opt for payment of exemption fee in lieu of tax payable on the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract and for this purpose he shall submit the application in Form WT-1 appended to this notification, electronically through the Official Website of the Department duly digitally signed by the dealer within sixty days from the date of the award of the works contract, along with the self attested and legible scanned copy of Work Order and G-Schedule, to the Assessing Authority or the Officer authorized by the Commissioner in this behalf. In case the works contract is of the nature that the cost of material does not exceed five percent of the total contract amount, a self attested and legible scanned copy of Certificate from the Awarder to this effect shall also be submitted along with the application. Where the application in Form WT-1 is not digitally signed, the dealer shall furnish the acknowledgement generated through the Official Website of the Department duly verified by himself or his business manager by affixing his signature on it within ten days from the date of submission of application and failure to do so shall be deemed to be a case of non-submission of application in Form WT-1.

(2) Where the dealer fails to furnish the scanned copy of Work Order and / or G Schedule and / or certificate of the awarder, as the case may be, along with the application, the dealer shall furnish the acknowledgement generated through the Official Website of the Department duly verified by himself or his business manager by affixing his signature on it along with the hard copies of Work Order and / or G-Schedule and / or certificate of the awarder, as the case may be. within ten days from the date of submission of application under clause (1) to his Assessing Authority or the Officer authorized by the Commissioner in this behalf, and failure to do so shall be deemed to be a case of non-submission of application.

(3) The assessing authority or any officer not below the rank of an Assistant Commercial Taxes Officer authorized by the Commissioner in this behalf shall reject the application for exemption certificate, where,-

(a) the applicant dealer has failed to comply with an order demanding initial or additional security under section 15 of the Rajasthan Value Added Tax Act. 2003 and/ or sub-section (2A) of section 7 and / or under sub-section (3A) of section 7 of the Central Sales tax Act, 1956; or

(b) the applicant dealer has failed to furnish any return or returns in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 for the immediately preceding two years.

On rejection of the application the dealer may apply afresh for the same, within the time specified in clause 1 above, on fulfillment of the above requirements.

(4) Subject to the provisions of clause (3) above, the Assessing Authority or the Officer authorized by the Commissioner in this behalf, on being satisfied that the application is complete in all respect, shall issue exemption Certificate in form WT-2 appended to this notification in the manner as provided in the official Website of the Department within twenty one days of submission of the application.

(5) The dealer shall submit separate application in Form WT-I. for payment of exemption fee in lieu of tax payable on the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract, for each work order separately.

(6) Where any excess payment is made to such dealer by the awardee for any additional work or value of the contract is enhanced in relation to the works contract for which exemption certificate has already been issued, the exemption certificate shall be revised accordingly on submission of an application in form WT-4 along with documentary evidence in this regard issued by the awardee, within sixty days of such communication from the awardee, and a revised Exemption Certificate shall be issued to the dealer through the Official Website of the Department.

(7) Where the dealer fails to submit the application within the time provided in clause (1) or in clause (6), he may be allowed to submit the same, on payment of late fee mentioned below, along with an application in form WT-3 appended to this notification to condone the delay mentioning therein the details of payment of late fee.

Period of Delay	Amount of late fee
Up to one year from the date of award of works contract	Rupees one thousand
More than one year but up to two years from the date of award of works contract	Rupees five thousand

(8) No application under this notification shall be entertained after expiry of two years from the date of award.

(9) That such dealer shall pay exemption fee at such rate as may be notified by the

State Government from time to time in Column Number 3 of the List given below clause 14 of this notification in the following manner:-

(i) Where an awarder is a Department of any Government, a Corporation, a Public Undertaking, a Co-operative Society, a local Body, a Statutory Body, an Autonomous Body, a Trust or a Private or Public Limited Company, an amount calculated at the rate as specified in Column Number 3 of the list given below clause 14 of this notification shall be deducted by such awarder from each bill of payment to be made in any manner to such dealer and all the provisions of payment of tax provided in the Act or the rules made thereunder for such dealer shall mutatis mutandis apply. In case such dealer has already received some payment for execution of works contract from the awarder before filing application, he shall enclose proof of payment / deduction of notified exemption fee on such payments, along with interest, if any, up to the date of filing of application, under this notification.

(ii) Where the awarder is not covered under sub-clause (i) above, such dealer shall be required to make payment of exemption fee in equal monthly installments in a period not exceeding the period of contract from the date of filing of application. In case such dealer has already received some payment for execution of works contract from the awarder, he shall enclose proof of payment of notified exemption fee on such payments, along with interest up to the date of filing of application, under this notification.

(iii) The amount already deducted by the awarder in lieu of tax from bill of payments to the dealer before the issuance of this notification shall be adjusted against the exemption fee.

(10) That such dealer shall not be entitled to claim input tax credit in respect of the goods used in execution of the works contract for which exemption certificate has been issued.

(11) That the certificate of exemption shall be liable to be cancelled by the assessing authority retrospectively.-

(i) if it is found that the same has been issued in contravention of the provisions of the Act, rules or notification; or

(ii) the dealer has concealed any facts regarding the works contract awarded to him.

(12) That the tax collected or charged, if any, by such dealer shall be deposited to the State Government and tax so deposited shall not be refunded or adjusted against the exemption fee.

(13) The exemption certificates issued under notification No.F.12 (63) FD / Tax / 2005-80 dated 11.08.2006. as amended from time to time, shall be deemed to have been issued under this notification.

(14) In case the rate of exemption fee is changed under this notification, the rate of exemption fee shall be the rate as mentioned in Column Number 3 of List given below, as is applicable on the date of submission of application.-

(i) for grant of exemption certificate; or

(ii) under clause 6 of this notification.

LIST

(See clause 9)

Item No.	Description of work contract	Rate of exemption fee (% of the total value of the contract)
1	2	3
1	Works contract where the cost of material does not exceed live percent of the total contract amount	0.25
2	Works contract relating to EPC Turnkey power projects awarded by Rajasthan Rajya Vidyut Utpadan Nigam Limited.	1.00
3	Works contract relating to Construction and Repair of roads.	1.00
4	Works contract relating to Construction and Repair of runways.	1.00
5	Works contract relating to Construction and Repair of bridges.	1.00
6	Works contract relating to Construction and Repair of dams.	1.00
7	Works contract relating to Construction and Repair of drains excluding sewerage system.	1.00
8	Works contract relating to Construction and repair of tunnels.	1.00
9	Works contract relating to Construction and Repair of canals /channels.	1.00
10	Works contract relating to Construction and Repair of barrages.	1.00
11	Works contract relating to Construction and Repair of diversion.	1.00

12	Works contract relating to Construction and Repair of railway tracks.	1.00
13	Works contract relating to Construction and Repair of causeways.	1.00
14	Works contract relating to Construction and Repair of sub-ways.	1.00
15	Works contract relating to Construction and Repair of spillways.	1.00
16	Works contract relating to Construction and Repair of boundary walls.	1.00
17	Works contract relating to Construction and Repair of water harvesting structures.	1.00
18	Any other kind of works contract not covered by item Nos. 1 to 17 above.	3.00

FORM WT 1

Application for grant of Exemption Certificate under notification No. F.12 (101) FI / Tax / 2011-59 Dated 13-08-2013

To

The Assistant Commissioner/

The Commercial Taxes Officer,

Circle _____

1. Name of the Applicant.
2. Name and address under which the applicant carries on business.
3. Registration Certificate No. (TIN).....
4. e-mail address:.....
5. Mobile No:.....
6. Status of the applicant such as Proprietor / Partner / Director / Karta of H.U.F. / Manager / Secretary.

7. Period during which works contract be executed: from.....to.....

8. Particulars of works contract (s):

Sl. No	Name and address and the Awarder along with e-mail Address	Description of the dealer	Date of award of the contract
1	2	3	4

Description of Works contract	Stipulated period of completion of the contract	Total value of the contract	Place of execution of work	Rate of exemption fee (as per List given in Notification No. F.12 (101) FD /Tax / 2011-59 Dated 13- 08- 2013	Exemption fee (Rs.)
5	6	7	8	9	10

I/we hereby undertake that if I/we fail to abide by any of the terms and conditions of the Notification No. F.12 (101) FD /Tax / 2011-59 Dated 13- 08-2013 or any provisions of the Act or Rules, I/we shall pay tax on the sale or purchase of such goods in accordance with the provisions of the Act. I/We also undertake to pay the revised exemption fee in case Exemption Certificate is revised.

I/we declare that the information given above is true and correct to the best of my/our knowledge and belief and nothing material has been concealed.

Signature of the applicant and

Attachments:

1. Scanned copy of work order.
2. Scanned copy of G-Schedule.
3. Scanned copy of certificate of awarder, if applicable.
4. Proof of payment of late fee. if applicable.

ACKNOWLEDGEMENT

ID No.

Date

Received from M/s _____ Registration No. (TIN) _____
 _____ Form No. WT-1 for the works contract (description of the
 contract _____ awarded by M/s. _____ for Rs.
 _____ for the period from _____ to _____ with following
 enclosures -

- 1.
- 2.

Original / Revised

FORM WT 2

(See clause 4 & 6)

Exemption Certificate under notification No F.12 (101) FD/Tax / 2011-59 Dated 13-08-2013

1. ID No..... dated.....
2. Name of Applicant with status.
3. Name and address of business.
4. Registration Certificate No. (TIN)
5. Details of the works contract and exemption

SI. No	Description of the works Contract & Place of	Name and Address of	Total value of the	Rate of
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	Execution	the Awarder	contract	exemption fee
1	2	3	4	5

6. This certificate shall remain in force (till the completion of works contract unless cancelled or revoked earlier.

Place.....

Signature.....

Date.....

Designation.....

Exemption Certificate issued vide ID No..... dated..... has been revised on the application of dealer datedunder clause 6 of the notification No F.12 (101) FD/Tax / 2011-59 Dated 13-08-2013.

Place.....

Signature.....

Date.....

Designation.....

Form WT-3

(Sec clause 7)

Application to condone the delay under notification No F.12 (101) FD/Tax/ 2011-59 Dated 13-08-2013

To

The Assistant Commissioner /

The Commercial Taxes Officer,

Circle.....

1. Name of the dealer

2. TIN.....

3. Principal place of business.....

4. Date of award of works contract.....

5. Dale of submission of application.....

6. Period of delay.....

7. Reasons for delay.....

8. Details of deposit of late fee.....

Challan No.	Date of deposit	

Place.....

Signature.....

Date.....

Name.....

Status.....

Form WT-4

(See clause 6)

Application in case excess payment is made by the awarder

To

The Assistant Commissioner/

The Commercial Taxes Officer,

Circle.....

1. Name of the applicant

2. Name and address under which the applicant carries on business.

3. Registration Certificate No. (TIN).....

4. e-mail address:.....

5. Mobile No:.....

6. Status of the applicant such as Proprietor / Partner / Director Karta of H.U.F. / Manager Secretary.

7. Details of Form WT-2 received earlier.

S. No	ID No. of WT- 2	Date of issue	Description of works contract and place of execution of works as per WT-1	Name of awarder	Total value the contrac shown in V
1	2	3	4	5	6

8. Particulars of excess payment made in the existing works contract (s):

S. No	Name and address of the Awarder along with e-	Date of award of the contract	Amount of works contract as per	Amount of excess payment made by the awarder in	Total value of the contra ct (4	Rate of exemption fee (as per List given in notification No F. 12 (101) FD /

	mail Address		WT-1	continuation of works contract mentioned in column No. 4	+5)	Tax / 2011- 59 Dated 13-08-2013	t i c r f e e (F s .)
1	2	3	4	5	6	7	8

I / we declare that the information given above is true and correct to the best of my / our knowledge and belief and nothing material has been concealed and undertake to pay the revised exemption fee in accordance with notification No F. 12 (101) FD / Tax / 2011-59 Dated 13-08-2013

Signature of the applicant and his status.

Attachments:

1. Scanned copy of work order.
2. Scanned copy of G-Schedule.
3. Scanned copy of certificate of awarder, if applicable.
4. Proof of payment of late fee. if applicable.

Acknowledgement

ID No.

Date

M/s..... Registration No. (TIN)..... have submitted form No.WT-4 for the works contract (description of the contract)awarded by

M/s..... for Rs..... for the period from
to..... along with following enclosures:-

- 1.
- 2.

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

II. MEMORANDUM OF PAYMENTS

	Rs. P.	I	II	Rs. P.
1	Total value of work actually measured as per Account No. 1, Column 10	(A)		
2	Total upto date 'on account' payment for work covered by approximate or plan measurements as per Account 1, Column 3	(B)		
3	Total upto date secured advances on security of materials as per column 8 of the enclosed Account (Form WAM 10)	(C)		
4	Total upto date payments[(A)+(B)+(C)]	(D)		
5	Total amount of Payments already made as per entry (D) of last Running Account.Bill No.: RAB- dated: forwarded to the Accounts Office on	(E)		

- 6 Balance [(D) - (E)]
- 7 Payments now to be made :
- a) by cash / cheque
 - b) by deduction for value of materials supplied by BHEL vide Annexure A attached
 - c) deduction for hire of tools and plant vide
 - d) by deduction for other charges vide Annexure C attached
 - e) by deduction on account of security deposit
 - f) by deduction on account of Income Tax

Note: Amounts relating to items 4 to 6 above should be entered in column II and those relating item 7 in column I. The amount shown against item 6 and the total of item 7 should agree with each other.

V. ENTRIES TO BE MADE IN THE ACCOUNTS OFFICE

Accounts Bill No: _____ Date: _____

Entered in Journal Book vide entry No.....Date: _____

Passed for : _____ Estimate No: _____ Code No: _____

Less Deductions: _____ Name of the work: _____

Net Amount Payable _____ Rs. Debit _____ Credit _____

(Rupees.....only) _____ Ledger Head _____ Gross amount _____ Deductions _____

Payable to Shri/M/s..... By cheque/cash _____ Rs. P. _____

Entered in Contractors' Ledger No.....Page.....

Assistant _____ Accounts Officer _____

Date : _____ Date : _____ Total : _____

VI. Received Rs.....(Repees.....only) as per Memorandum of payments on amount of this work.

Signature of witness _____ Signature of Contractor _____

Address : _____ Date : _____

III. CERTIFICATE OF THE ENGINEER IN CHARGE

- 1.0 The measurements on which the entries in column 7 to 12 of Part I of this Bill (Account of work executed) are based were made by Shri _____ (Name & Designation) and are recorded at pages ___ to ___ of Measurement Book No _____
- 2.0 Certified that the methods of measurement are correct and the work has been carried out in accordance with the terms and conditions, schedules, specifications and drawings etc forming part of the contract agreement subject to deviations included in the deviation statement (Annexure D).
- 3.0 Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 10 of Part I, some work has actually been done in connection with several items and the value of such work is in no case, less than the 'on account' payments as per column 3 of Part I, made or proposed to be made, for the convenience of the contractor in anticipation of and subject to the results of, detailed measurement which will be made as soon as possible.

Signature of Contractor _____ Signature of Engineer in Charge _____

Date : _____ Date : _____

IV. CERTIFICATE OF THE SENIOR ENGINEER

- 1 Certified that the measurements have been check measured to the prescribed extent by Shri _____ (Name and Designation) at site and also by the undersigned and the relevant entries have been initiated the Measurement Book _____ (vide pages ___ to ___)
- 2 Certified that all the measurements recorded in the measurement book have been correctly bill
- 3 Certified that all recoverable amounts in respect of materials tools and plant etc. and other charges have been correctly made vide annexure A to C attached.

Certified for payment* of Rs _____(In words) _____

To be paid in cash/by cheque in presence of _____

ALLOCATION _____

The expenditure is chargeable as under and to be included in the accounts for May 2007

Ledger Head	Rs. P.	Rs. P.
Debit [Gross amount]		Credit [Deductions]
TOTAL		

*Here specify the net amount payable. _____ Signature of Senior Engineer _____

Date : _____ Date : _____

VII. ENTRIES TO BE MADE BY TREASURY SECTION

Cash Book entry No. and date:	Amount paid Rs.	Amount unpaid Rs.
	_____	_____
Total :	Rs. _____	Rs. _____

Signature of Cashier _____

Date : _____

ANNEXURE A

Statement showing details of materials issued to the contractor :

in respect of Contract Agreement No.:

Date :

Sl. No.	Stores issue voucher no. and date	Issue voucher No. and date allotted by stores to the SIV	Description of material issued to the contractor	Quantity issued (MT)	Quantity actually incorporated in the work	Whether recoverable from the contractor or supplied free	If recoverable from the contractor			REMARKS	
							Rate at which recoverable	Amount recoverable	Amount recoverable upto previous bill		
							Rs. P.	Rs. P.	Rs. P.		
1	2	3	4	5	6	7	8	9	10	11	12

TOTAL : (MT)

Signature of Contractor

Date:

Signature of Engineer in Charge

Date:

Signature of Senior Engineer

Date:

ANNEXURE B

Statement showing details of materials issued to the contractor :

in respect of Contract Agreement No.:

Sl. No.	Description of tools and plant issue	Period for which issued	Rate at which recoverable to be made	Amount recoverable		Amount recoverable upto previous bill	Balance now recovered	Remarks
				Rs.	P.			
1	2	3	4	5	6	7	8	

TOTAL :

Signature of Contractor

Date :

Signature of Engineer in Charge

Date :

Signature of Senior Engineer

Date :

ANNEXURE C

Statement showing details of other recoveries to be made from the contractor :

in respect of Contract Agreement No.:

Date :

Sl. No.	Particulars	Unit	Quantity	Rate at which recoverable to be made Rs. P.	Amount recoverable Rs. P.	Amount recoverable upto previous bill Rs. P.	Balance now recovered Rs. P.	Remarks
1	2	3	4	5	6	7	8	9
1	Water Charges							
2	Electricity Charges							
3	Seignorage Charges							
4	Medical Charges							
5	Cost of empty gunny bags and empty containers not returned							
6								
7								
8								
9								
10								
TOTAL :								

Signature of Contractor

Date :

Signature of Engineer in Charge

Date :

Signature of Senior Engineer

Date :

**ANNEXURE D
DEVIATION STATEMENT**

Contract Agreement No.:

Name of the Contractor :

Name of the work :

Date :

Sl.No.	Description of item	Unit	Quantity as per agreement	Quantity executed	as	Quantity further anticipated	Total quantity anticipated on completion	Rate as per agreement Rs. P.
1	2	3	4	5	6	7	8	

Rate as executed Rs. P.	Amount as agreement Rs. P.	per	Amount as executed Rs. P.	Amount further anticipated Rs. P.	Total amount anticipated on completion P.	Difference		Reason for the deviation with authority if any
						Excess Rs. P.	Savings Rs. P.	
9	10	11	12	13	14	15	16	

Signature of Engineer in Charge

Date :

Signature of Senior Engineer

Date :

QUESTIONNAIRE TO BE ANSWERED BY ENGINEER IN CHARGE AND SENIOR ENGINEER

(Correct particulars and answers to be recorded)

1. Name of the work :
2. Name of the Contractor :
3. Date of Commencement of the work :
4. Contract Agreement/ Work Order No. and date :
5. Reference to supplementary agreement no. :
6. Whether administrative approval and technical Sanction has been accorded by the competent Authority? If so, cite reference. :
7. Whether sanction of the competent authority And financial concurrence of the Accounts Department for award of the work has been Accorded ? If so, cite reference :
8. Whether the work has been completed in time? If not, whether penalty has been levied Or sanction of the competent authority for Extension of time granted and communicated to the Accounts Department with reasons for grant of extension ? (Due and actual date of completion of the work and reference to letter No. and date granting the extension of time Should be given). :
- 9(a) Whether the rates allowed in the bill have been checked with the contract agreement :
- 9(b) Whether the rates for extra/ supplemental items have been approved by the competent authority and the sanction communicated to the Accounts Department together with rate analysis ? If so, cite reference. :
10. Whether deviations have been approved by the competent authority ? If yes, give reference to the approval; if not, give reasons :
11. Whether the rates of recovery of stores issued to the contractor which are not provided for in the Contract Agreement have been settled in the consultation with Finance. :
12. Whether discrepancies pointed out by the Accounts Department in the stores statement have been reconciled and accepted by the Accounts Department. :

13. Whether materials issued to the contractor in excess of the theoretical requirements have been returned to the stores Department and the No. and date of such returned stores vouchers have been shown in stores statement ? If not, whether the cost of such excess material has been recovered at the prescribed rate ? Whether consumption statement in respect of materials chargeable to the bill? :
14. Whether consumption of materials shown has been technically checked by senior engineer? :
15. Whether materials issued and used in the work is not less than that required for consumption in work according to our specifications? If consumption is less, whether necessary recovery has been made in the bill? :
16. Whether measurements have been checked by the engineer and senior engineer to the extent required and certificates of check recorded in the measurement books? :
17. Whether contractor has signed the bill and the measurement books without reservations? If not, whether reasons have been intimated. :
18. Whether arithmetical calculation have been checked and certificate recorded in the measurement books by person other than the one who calculated initially. :
19. Whether any work was done at the risk and cost of the contractor and whether such cost has been recovered from him? Give particulars. :
20. Whether all advance payment on running accounts have been recovered. :
21. Whether all the recoveries due for services Given to the contractor like rent of accommodation, water charges etc.have been recovered and whether payments made by the company on behalf of the contractor have been adjusted? :
22. Whether the files containing abstracts from measurement books/standard measurement books have been completed/updated? :
23. Whether hire charges of tools & plant have been recovered and the statement of hire charges with full details attached? :

24. Whether the certificate of workmanship & completion of work according to specifications ,drawings etc. is recorded by engineer/senior engineer and whether recoveries have been made for defective works, if any? :
25. Whether the corrections in the bill/ measurement books etc. have been neatly made & attested & there are no over writings? :
26. Whether the final measurements have been taken as soon as possible after completion of the work and the certificate of completion issued? If not, whether reasons for delay have been recorded and communicated to Accounts? :
27. In respect of quantities reduced in the final bill as compared to the running payment, whether adequate reasons have been recorded and communicated to Accounts? :
28. Whether the expenditure has been classified correctly according to heads of account recorded in the sanctioned estimates? :
29. Whether the work has been completed within the estimated cost? If not, what is the percentage of excess over the sanctioned estimate/ administrative approval? In case the excess is beyond the competency of the Senior Engineer, what action has been taken for obtaining the approval of the authority competent to sanction the excess? :
30. (a) If the contractor has furnished bank Guarantee in lieu of cash security deposit towards proper execution of works and guarantee against defects during the maintenance period, whether the period of currency of the bank guarantee covers the entire maintenance period? :
30. (b) If not, whether security deposit has been proposed to be recovered from the final bill? :
31. Whether all the previous audit objections raised on running account bills have been settled? If so, cite reference. :

Signature of Engineer in Charge
Date:

Signature of Senior Engineer
Date:

