

**ANDHRA PRADESH STATE ROAD TRANSPORT
CORPORATION**

Office of the VC & MD AUDIT
WING MSRD HYD
Dated 13th Sept 83

No WA6/130 (3)/83-AD

ACCOUNTS CIRCULAR NO 29 OF 1983

Sub COMPLETION REPORTS - preparation and submission of Completion Reports of CE works completed - Instructions for strict compliance - REG

I Attention is invited to paras 2065 to 2070 and 12094 to 12101 of Civil Engineering Manual where in preparation and submission of Completion Reports on works completed and the various procedures that have to be followed to fulfil the above object were emphasized

Executive Engineers were also addressed to take action for preparation and submission of Completion Reports of works already completed But it is surprising to note that almost all the Executive Engineers have grossly neglected this aspect resulting in recurring audit objections year after year and the AG has been recording this lapse for the last one decade This lapse was also reported in the Comptroller and Auditor General s report of India pulling up the Management before the Public Committees of the Legislature

II The matter was discussed several times and it is understood that due to non-observance of paras 4042 to 4049 of the Civil Engineering Manual while affecting transfer of EE/AE/JE/SOs the relieving Officers are not aware of the exact position of the liabilities and adjustments towards cost of materials if any outstanding against a particular work resulting in non-preparation of Completion Reports

To obviate this all the EEs/AEs/JEs/ and SOs are strictly advised to submit a copy of Charge Report prepared in the light of para 4042 to 4049 of Civil Engineering Manual to Chief Civil Engineers concerned dulyfilling one copy in Divisional Office Till the Officer concerned who is to be relieved submits such a report the reliever shall not take over the charge

III Attention is also draw to para 2014 (4) according to which the Executive Engineers are required to prepare and obtain sanction of the Revised Estimates when the expenditure on the work is likely to exceed the sanction by 5% But it is observed that though the expenditure on many works exceeded by 5% no Executive Engineer took action to regularise the excess expenditure on account of which the Completion Reports are held up Excutive Engineers are hereby directed to revise the estimates on which the expenditure exceeded the sanctions and obtain sanction of the Competent Authority within three months from the date of completion of the work and submit Completion Report thereof

IV The Dy Chief Accounts Officers of the Regions who are the Local Auditors for Civil Engineering expenditure at Regional level should review this based on the upto date postings of works Registers and insist on the Executive Engineers/Chief Civil Engineers to obtain sanction of the competent authority before allotting funds for payment of bills wherever the sanctioned amount has been fully exhausted

V Chief Civil Engineer (East)/Chief Civil Engineer (West) should send a Monthly Performance Review of works in their jurisdiction giving the following data to Chief Accounts Officer & Financial Adviser and Chief Statistical Officer for review in the monthly meetings of Heads of the Department/Regional Managers

- 1) No of works of previous year under progress
- 2) No of works sanctioned during the year
- 3) No of works completed
 - a) of previous sanctions
 - b) of current sanctions
- 4) No of works exceeding sanctions
- 5) No of Completion Reports prepared and audited by Dy Chief Accounts Officer
- 6) No of works regularised by obtaining sanction of Revised Estimates
- 7) No of completed works pending for
 - a) Revised Estimates
 - b) Completion Reports
- 8) Brief remarks for pendency (to be offered by Chief Civil Engineers)

VI Nothing should preclude the Chief Civil Engineers/Executive Engineers from taking disciplinary action against staff/Supervisors when they find backlog on preparation of Completion Reports and/or obtaining sanction on Revised Estimates in time

VII The Accounts Superintendent I/charge of the Divisional Accounts should bring to the notice of Executive Engineer in writing to insist on the Asst Engineers/Junior Engineers/Section Officers to prepare and submit Completion Reports wherever the works are completed based on his Works Registers

VIII Non-preparation of Completion Reports may have a bearing on the Confidential & Merit Ratings of Accounts Superintendents SOs/JEs/AEs & EEs

These instructions shall come into force with immediate effect

Sd/ P S Rama Mohana Rao
VICE-CHAIRMAN & MANAGING DIRECTOR

To
All Officers of Civil Engineering Department
All Head of the Departments/Regional Managers/Dy Chief Account Officers/Accounts Officers/ Accountant General R T C

copy to SO (M) for inclusion in the Monthly Index of Circulars issued