No. E/I/PSMB Audit/AOGEs  Dated : 08.2019

To

The Accounts Officer
GE


A request had been made to all the AOGEs under the jurisdiction of PCDA(WC) to do “One Time Audit of all the PSMBs” maintained by the GEs under your audit jurisdiction since it has been felt that this area is being neglected/ignored since long.

It is observed that despite of mentioning seriousness and elaborating detailed procedure with reference to MESLAM for audit of PSMBs vide Main office Important circular cited under reference, many of the AOGEs have preferred to not to reply the above important circular of Main Office or have given the reply in a very casual manner that defeated the main purpose of Audit of the PSMBs. This attitude has been taken by the Higher authorities with concern.

In view of above all the AOGEs are hereby once again advised to do the ONE TIME AUDIT of PSMBs” for the FY 2017-18 as per check list enclosed with this letter and adhering the Provisions as given in MESLAM.

Report on audit of PSMBs must reach Main office by 15th Sep 2019 without any delay.

DYCDA (E Section)

Copy To:

Officer Incharge
IT&S Section : For uploading the above mentioned Letter on Website.
(LOCAL)

Sr. Accounts Officer (E-IV)
<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Description</th>
<th>Whether Yes or No</th>
<th>Remarks if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>No. of PSMB Maintained in GE’s office (List enclosed)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Whether 5% PSMB Checked by officer detailed on. (MESLAM Para 54(i))</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>3</td>
<td>Whether PSMB Arithmetically checked and found correct. MESLAM Para 102(ii)</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>4</td>
<td>Whether reliable record of periodical maintenance is maintained in PSMB</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td></td>
<td>MESLAM Para 54(v)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Whether General condition of PSMB is satisfactory MESLAM Para 54(iv)</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>6</td>
<td>Whether any unauthorised corrections and interpolations found in PSMB.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MESLAM Para 54(iv)</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>7</td>
<td>Whether all corrections in PSMB are duly authenticated by competent officer.</td>
<td>Y</td>
<td>N</td>
</tr>
</tbody>
</table>

- Statement: any discrepancy found the same may be explained in detail.

AO GE
Important Circular
No. E/V/PSMB Audit/LAO
O/O The PCDA (WC)
Chandigarh
Dated: -07-2018

To

AO GE’s

Sub:-- Audit of PSMB/rendering a report:- 2017-18

Periodical services such as external and internal painting, lettering, limewashing, destempering, staining, tarring and oiling of buildings, etc., are required from time to time to keep them in serviceable condition. The normal intervals and variations are also prescribed in Table G of RMES which may be reduced by the prior sanction of the CWE, but any extension thereof may be sanctioned by the GE. As per Para 230 of RMES, The GE shall maintain and keep up-to-date the Periodical Services Measurement Books (PSMB) IAFW 2265, in respect of all permanent buildings, etc., in his Division. These PSMBs will form the basis of bills of quantities for such services, as also the basis of payment for any periodical services executed by the TC.

Audit Check of PSMBs lies with the RAO/LAO. The audit points to be checked w.r.t PSMB’s by RAO/LAO have also been mentioned under Para 54 and 102 of MESLAM. Bills required to be checked with PSMB’s will be selected by the RAO/LAO in such a way as to ensure that the scrutiny is spread over as many books as possible. A suitable record will also be maintained in the RAO’s/LAO’s office to ensure that the extent of audit prescribed in this respect is adhered to. Para 22 (a) to (c) of MESLAM.

As per Para 14 of MESLAM 2007, the RAO/LAO will pick up all requisitions involving additions and alterations to buildings which affect the Periodical Services Measurement Books (Para 5). These requisitions as well as demolition statements and loss statements (buildings) will then be linked in the Periodical Services Measurement Books and RAO/LAO will also submit a report to ‘E’ Section of Main office on 1st of April, that all new and revised books pertaining to the past financial year were duly checked (Para 16 MESLAM) but no such certificate/report seems to have been received in ‘E’ Section for last two years.

It has been decided by the Competent authority that all AO GE’s will do one time audit thoroughly as per the laid down procedure in MESLAM (Para 14, 22, 54, 102 etc.) w.r.t to financial year 2017-18 and will submit a report to E Section on any irregularity by 15th September 2018.

Dy. CDA

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