

A.		FINANCE
1.		Estimates
ITEMS TO BE CHECKED		
1		Whether Consolidated Estimate is furnished at the very first instance? (i.e. Civil, Elect. G/TRD, S&T etc)
2		Whether the Narrative Report (giving full scope of work involved along with brief history) duly signed by JAG officer, is furnished? + A justification of proposed Estimate is signed by both JAG & SAG officer.
3		Whether Estimate is signed by JAG Officer and Technically approved by SAG officer?.
4		Whether concerned HOD's approval to the Estimate has been obtained and copy of the approval is attached?
		Whether Abstract Estimate is vetted by the Associated Finance & vetting letter is furnished?
6		Whether the rates in the Estimate have been verified by Associate Finance and the certificate to that effect is recorded in the vetting letter?
7		Whether Copy of Abstract Estimate/ PWP is submitted, for Detailed estimates?
8		Whether adequate provision of land and their reasonableness of the rates has been made as per prescribed norms and codal provision.
9		Whether FLS (Final Location Survey) has been completed? Indicate the agency and salient feature of the project.
10		Whether GAD (General Arrangement Drawing) of bridges has been finalized and approved?
11		Whether adequate provision of item/items has been made under each head/sub-head for the purpose of floating tenders, verification of item-wise quantity and if required item-wise variation can be ascertained at the time of Revise Detailed Estimate.
12		Whether provision of items under Cash and Store has adequately been provided?
13		For Detailed estimate, whether Consolidated as well as Department wise Variation statement with Abstract Estimate showing excess under Price Escalation/Additional items/ New items (due to price escalation, due to other than price escalation including extra/additional items or New items), with brief justification for excesses, has been submitted?
14		Whether due to inclusion of any new work/sub-work/addition/deletion does involve Material Modification as per para 1109-1114/E?
15		Whether comprehensive and detailed justifications for revision of detailed estimate has been made duly signed by JAG & SAG officer.
16		Rates of Sleeper/Rail and other P.way fittings would be as per rates circulated by Railway Board or OL for the purpose of preparation of estimate.
17		Whether Period of completion of project/work has been indicated?
18		Whether ROR of the project has been worked out & indicated in the proposed DE/RDE?
19		Whether Contingencies are restricted to 1 %?
20		Whether Temporary Establishment charges are excluded?
21		Whether Head of Allocation to be charged, has been indicated?
22		Whether Department wise break up of D&G has been furnished?
23		Whether the provision of D&G is restricted to 6.43% in case of ROB?
24		Whether Rly Bd.'s instructions issued vide letter No. 2001/CE I/Misc/ NH/4.Pt III dated 08.03.2009 are followed in case of ROB's?

25	Where replacement/renewals have taken place, whether necessary Credit for Released Materials (CRRM) has been provided for?
26	Whether copies of Rate reference for items other than USSOR have been furnished?
27	Whether the rates taken in the Rate Analysis have been done duly considering the properly linked with the corresponding rate references (with reference of page Nos).
28	Whether total amount at the end of every page has been indicated, in case of voluminous Estimates?
29	Whether copy of the Estimate already checked by this office is being resubmitted along with the corrected Estimate?
30	Whether both Hard copy and Soft copy have been enclosed with voluminous Estimates?
31	It should be certified that the proposed DE/Revised DE has been prepared in great detail with realistic data and details so as to avoid huge variations due to time and cost overrun of the project.
32	Whether Railway Board's instruction contained vide L/No. 98/W-I/Genl/0/30/Pt dated 13.06.2008 has been followed strictly?
	In case of Revised Estimate /Material Modification Estimate (additional points)
33	Whether Consolidated as well as department wise variation statement with Detailed Estimate as well as Abstract Estimate showing excess under price escalation, additional items and new items with brief justification, is submitted?
34	For Revised estimate, if any additional facilities are provided in Detailed Estimate as compared to Abstract Estimate, whether detailed justification indicating financial implication is furnished?
35	If any additional facilities are provided in the Revised Estimate as compared to Abstract Estimate and/or Detailed Estimate, whether detailed justification indicating financial implication is furnished?
36	In case of revised Estimate- it should be certified that the estimate is based on the accepted rates of already completed works/works in progress, and the prevailing rates during the year.....for the work in progress.
37	Whether Physical/Financial Progress duly certified by Associate Finance is furnished, for Revised Estimate?
38	For Revised estimate or Material Modification Estimate should be routed through the Controlling department of the Work/Project?
39	For Material Modification Estimate, whether Administrative Approval of Competent Authority is furnished?
40	Whether Copies of Abstract Estimate/ PWP and Detailed Estimate have been submitted, for Revised estimates?

A.	FINANCE	
2.	Tender Schedule (Prior to invitation of Tender)	
Sl. No.	ITEMS TO BE CHECKED	
1	Tender Booklet incorporates all the relevant clauses as per Rly Board's extant letters regarding :- List of documents to accompany the tender, Eligibility criteria, Performance Bank Guarantee, EMD, Security Deposit, Stage Payments on supply of steel in works contract, Variation in Quantity of items, PVC clause etc, Incentive Bonus Payment clause, application of Mobilization advance and other Adv. clause and interest rate thereon, Clauses regarding participation of Joint Venture Firms. (Refer: Railway Board's letter no. 2002/CE-I/CT/37 JV Pt III, Dated 05/14.11.2013 Bds letters 17/10/2002,28/09/2007, 07/03/2008,02/09/2008 & 10/08/2010, 31/12/2010), Royalty clause etc as per latest circular , instructions and GCC (July 2014).	
2	No condition having financial implication is included that (which will) lead to over-loading of rates quoted or inclusion of items that are not related directly to the scope of the work.	
3	For the work of Supply items & Execution work should invariably be shown separately in tender document and condition should be laid down in tender document that the payment of the supplied items will be arranged only after actual execution of work and items over and above executed work will be contractor's properties/assets/ advance quantities of supply items may only be taken as per actual execution of work. No payment of supply items should be made without execution of work and balance quantity of supply items will be contractor assets.	
4	The nature of activity included in the tender schedule should not lead to any misclassification of expenditure.	
5	No tender is invited for a work for which the Detailed Estimate has already been exceeded substantially/ or, item/items are not provided in the sanctioned detailed estimate so as to avoid unsanctioned expenditure.	
6	Tenders are not invited for works which may prove to be in-fructuous as a consequence of some other works getting executed.	
7	It must be ensured and certified before floating and finalization of tender that the same work has not been executed earlier or, part of any existing contract. A certification in this regard shall be issued by competent authority and placed in record. TC may look into this aspect. Ref: Sr.DGM/ECR/HJP's letter No.ECR/Vig/System Improvement/50 dt.03.11.11 circulated by CAO/C's office letter No.ECR/CAO/Con/South/WT/ Circular/2726 dt.09.12.11,	
8	Ambiguous items are not included in the tender schedule which may lead to ambiguity during payment.	
9	Whether the work has got been sanctioned by the competent authority? (Tender schedules should be approved by JAG/SAG/CHOD/PHOD officers) as per SOP/ECR.	
10	Whether the Estimate has been sanctioned? Sanctioned Estt. No. & Amount.	
11	Whether clear provision for the work is available in the Estimate? (Show the provision of amount of sanctioned work)	
12	Whether the tenders are invited within the scope of sanctioned Detailed Estimate?	
13	Whether adequate funds are available? (Amount and reference of PINK BOOK or EBR etc)	
14	It should be ensured and certified by executive that Land has already been acquired for the proposed entire work and there is no dispute during execution of work and DOC will not be affected on this account.	

15		Present status of acquired land i.e. Area of acquired land for which tender has been invited. (Area and % of available land free from any disputes)
16		In terms of Railway Board's L/No. 2013/W-I/Genl./0/30/Pt.II dated 29.09.2014, All General Arrangement drawing, L-Sections and overall scheme of the project must be finalized before calling of tender and certificate to this effect should be recorded by Chief Engineer in charge of the project.
15		Whether the plans and drawings (in details) have been finalized and approved by competent authority before calling of tender? (Copy to be enclosed) It should be ensured tha pre-requisite of tender has been complied i.e site/Land, plan, drawing & design etc is readily available without any hindrance for handing over to the contractor for execution of the work in terms of Rly. Bd's L/no. 80/W2/3/33 Dt. 28/29 Aug.1980 and reiterated vide letter no. 2010-BC-AP-3.3.4/08-09 dt. 06.11.13 to avoid time and cost overrun of the work.
16		Are there any special conditions of contract? If yes, have they been vetted by Associate Finance? If yes, may be linked.
17		Whether it is a Deposit work? If yes:-
	i)	Has it been accepted by the concerned party and the amount has been deposited with Railway? (Name of party and their acceptance letter)
	ii)	Whether the Estimate for the deposit work has been sanctioned by the Competent Railway Authority?
	iii)	Whether the estimated cost has been deposited by concerned party? The details of deposit amount may be furnished.
18	i)	Whether any NS item with basic rate has been included in the tender schedule? If yes, then –
	ii)	Basic rates of Non-schedule items are worked out and approved by at least SAG/CHOD/PHOD officer duly got vetted by Finance. (These items should appear in tender schedule as a group and the tenderer will be required to quote a flat percentage above or below these basic rates)/ in terms of CAO/con-South's letter ECR/CAO/C/S/Genl. Instruction/13494 Dt.26.06.2014 in exceptional circumstances and where item is not available in USSOR-2012 directly or indirectly, Non-Schedule item should be included with the consent of Dy.CE/C-S and approval of CE/C. Each Non-Schedule item will become one Schedule i.e. A-I, A-II, A-III etc.
	iii)	Adherence of CAO/con-S's letter with respect to consideration Tender Schedule vide letter no. ECR/CAO/C/S/Genl. Instruction/13494 Dt.26.06.2014 should be ensured/followed strictly.
	iv)	Whether the Rate assessment/analysis is based on the prevailing USSOR/LARs?
	v)	Whether this Rate analysis has been vetted by Associate Finance? (if rate is not available in USSOR and LARS)
	vi)	For NS items in the Tender schedule, rates for the items barred by TC should not be taken as LAR.
	vii)	If LARs is not available, the detailed rate analysis should be worked out based on market rate/USSOR etc duly technical approval of SAG/CHOD/PHOD officer and vetted by associated Finance before calling of Tender).
19		Whether there is any item of earthwork? If yes, sources of earth to be used/whose earth is being used (Contractor's or Railways') may be specified.
20		What is the completion period? Is it realistic? Whether monsoon period is included or excluded?

21	Whether the material to be supplied by Railway to contractor, such as steel, cement or any other item is available, if not, what procurement arrangements are made ?
22	Whether any water body, pipes, HT wires, telephone cables etc., are crossing the proposed alignment? If so, what action has been taken for providing alternative crossings/shifting of cables, pipes, wires etc?
23	Whether T/S is accompanied by Comparative statement/Variation statement, indicating in juxta-position, all the items appearing in the Schedule and the corresponding items in the Estimate?
24	Whether reasons have been given for variations appearing in the T/S, with reference to the Estimate?
25	Value of Railway material issued to the contractor, if any, should be taken into account when comparing all inclusive cost of the work with the Estimate provision.
26	For issue of railway material to the Contractor, whether adequate safeguards viz. obtaining BG from the contractors etc are provided in the tender documents? Value of railway material issued should not exceed the value of BG available with the railways.
27	Tender documents should be personally approved by the DA vetting at Field Unit level (If available) is required for verifying LARs Unit-in charge for Field Unit tenders. Even for tenders invited at HQ level,
28	Tenderer should be advised to offer their rates or quote as percentage above/below/at par for each schedule (NS or Scheduled/USSOR) separately and must not quote item wise rate. This not only facilitates in fast evaluation but also the possibility of vitiation is remote/ minimal.
29	If detailed estimate has not been sanctioned, Rates for USSOR/NS items will be vetted based on average of LAR in that jurisdiction where the tenders are being invited. If there is no LAR in that region, it should be certified that rates prevailing in adjoining regions have been adopted. Alternatively, Rate Analysis should be submitted for NS items.
30	Provision for PG/EMD/SD may be made as per extant rules.
	Provision of deduction of statutory taxes as applicable should be envisaged in the Tender Document.
	Provision of "Royalty" i.e submission of Form 'M' & 'N' or as per directive of concerned State Govt. towards supply of minor minerals viz. earth, moorum, stone dust, ballast, boulder etc should be incorporated in the tender document so as to avoid ambiguity in dealing with the cases.
31	Being Works tenders, items such as furniture & furnishing, computers, vehicles (Purchase of vehicle is banned by Rly. Bd) etc. should not be included, which are normally procured through Stores tenders.
32	It should be ensured that all the clauses and Schedule of the Standard Tender Booklet has already been approved by competent authority duly vetted by associate finance prior to calling of tender. No any condition has been included without prior approval of competent authority duly vetted by associated finance.
33	It works contract awarded for RC item (in special circumstances duly approved by competent authority), the rate of item should not be exceeded from RC rate after considering of all fact.
34	Estimated tender quantities should be worked out as per sanctioned plan detailed, design, drawing duly technical vetted by concerned officer.
35	If the work is related to Forest Area, Forest clearance and other formalities has been completed before opening of Tender.

36	Railway Board letter No. 2013/CE-I/CT/O/34/SI dated 18.03.2014 regarding clubbing of various works in one single contract- Invitation of Tenders may be adhere to.
37	Railway Board letter No 2013/CE-I/CT/O/12/ZT dated 07.06.13 regarding working out estimated cost (NIT value) for calling of tenders may strictly be followed.
38	Estimated tender cost should be bifurcated in proper head of allocation as per finance code Vol-II

A.	FINANCE	
3.	Tender Schedule for Consultancy Works (In addition to Tender schedule above)	
	ITEMS TO BE CHECKED	
1	For inviting tenders in which Design and Drawings are included, the following precautions need to be taken right at the Tender Invitation stage:-	
	i)	Whether specific provision exists for design & drawings in the sanctioned estimate?
	ii)	Whether LAR for the item included in the schedule is furnished?
	iii)	Schedule of payment should be planned carefully in such a manner that a certain amount remains with the Railways till actual execution of the work.
3	Tender document should clearly specify that any excess quantities due to changes in design at approval stage by Railways will not be paid extra. However, reduction in quantities can be done (details in item 13 of Board's letter No.94/CE-I/CT/4 of 17.9.97).	
4	Tender Booklet should include clauses pertaining to the Consultancy work only.	
5	Associate finance vetting should be for all the clauses and Schedule of the Tender Booklet	
6	Before calling / NITof consultancy work, it must be ensured that approval of competent authority i.e. GM/CAO as per their power has been obtained?	
7	Annual ceiling of competent approving authority has been ensured?	
8	In case of consultancy work, minimum level TC is SAG.	
9	Whether adequate provision of condition / Special condition as well as details of works to be got executed has been made in the tender schedule.	

A.	FINANCE	
4.	BRIEFING NOTE (Works Tender)	
	ITEMS TO BE CHECKED	
	Time being the essence of Tender finalization; briefing notes should be vetted within the least time possible. Preferably briefing notes should be dealt with priority in Accounts office. Briefing note in duplicate should be prepared, checked & signed by the Executive office. In the Accounts office, the facts & figures are checked and verified:-	
1	Administrative approval for invitation of tender, Tender document and eligibility criteria for similar work.	

2		Tender Number/Name of work Reference to sanctioned Estimate with copy on record.
3		Copy of the NIT along with newspapers page in which advertisement appeared showing date of publication etc.
4		Original copy of M.R /DD for to purchase Tender documents.
		Number of tender forms sold /received.
6		Date of Publication in the Newspaper/ Dates of Publication of Corrigenda/addenda if any/ No. of Days between Publication in the newspaper and Opening of the Tender (For Short Notice tender, Finance concurrence is necessary) .
7		Date & Time of Opening of the Tender (Days to be counted :- Minimum gap period will be calculated except date of publication and date of dropping of tender.
8		Credentials of the Tenderers : As per tender documents/tender notice, the required minimum eligibility criteria are as under :
	a)	Technical: _____ (P/___)
	b)	Financial: _____ (P/___)
	c)	Similar Nature of work (if tender cost more than Rs.50Lakhs) _____ (P/___)
9		Technical / Financial Credentials submitted along with the tender documents Authority to accept these tenders is _____
10		Validity of Offers
11		Completion Period (Quoted vis-à-vis Advertised) in Months/years. Mentioned in tender document and published in tender notice or, advertised
12		EMD / SEM: Requisite amount of Earnest Money. Whether E.M. D is in valid and acceptable form?
13		Special Conditions if any,
	a)	Having financial implications
	b)	Not having financial implications:
	c)	Documents to be checked and indicated for TC.
14		Attested Audited copies of P&L A/c & Balance sheet duly signed by the contractor.
15		Confirmation letter from the firm regarding issue of work done certificate.
16		Discrepancies in offer :
17		Whether tender invited for the First Time or Re-invited? In case of Re-invitation of tender a brief description/reason to be recorded
18		Lowest Offer vis-à-vis Estimated Cost (% variation): Excess / Savings.
19		Comparative statement showing rates of the lowest & other Tenderers.
20		Particulars of total value of works on hand of valid Tenderers vis-à-vis value of present offer (whether competent to execute the work or otherwise).
21	a)	Lowest Offer :
	b)	Total Cost :
	c)	Basis of rates of schedules :
22		Tender Committee: In terms of Schedule of Power's _____, the composition of the T.C. will be as under, for considering these tenders.
	a)	The value of this tender is Rs._____.
	b)	Convenor (Design.)
	c)	Finance Member (Design.)
	d)	Third Member (Design.)
	e)	Competent Authority
23		In terms of Sr.DGM/ECR's letter No-ECR/Vig/System/Improvement/50 dt-03.11.11 duly docketed by CAO/CON's letter No- ECR/CAO/CON/ South/WT/Circular /2726 dt-

	09.12.11 executive should ensure before calling of tender that the same work has not been executed earlier or is a part of existing contract and further certified by executive that duplicity of work/ item of wok is not involve.
24	Whether pre-requisite of tender has been complied before calling of tender i.e site/Land, plan, drawing & design etc is readily available without any hindrance for handing over to the contractor for execution of the work in terms of Rly. Bd's L/no. 80/W2/3/33 Dt. 28/29 Aug.1980 and reiterated vide letter no. 2010-BC-AP-3.3.4/08-09 dt. 06.11.13 to avoid time and cost overrun of the work.

A.	FINANCE	
5.	AGREEMENT (Works Tender)	
	ITEMS TO BE CHECKED	
	While the Standard General Conditions of Contract are uniform, it is the special conditions that are framed as per typical requirements of a work. Since such conditions may have serious financial implications, it is important that the conditions are meticulously drafted and wherever necessary, legal and financial advice should be taken.	
	Name & nomenclature of work is as per approved & accepted by Tender Accepted authority	
1		That there is no delay in preparation of Contract Agreement vis-a vis the date of issue of LOA.
2		The accepted TCM file is furnished along with the Contract documents.
3		Original offer file is furnished.
4		Letter of Acceptance in Original (this should be verified by Executive in charge and acknowledged by the contractor).
5		It is to be ensured that LOA has been issued within the validity period of the offer.
6		Whether the firm is Sole Proprietor/Partnership firm/Limited company or, JV? Documentary evidence is enclosed.
		in case of Power of Attorney rendered to any individual should be on non-judicial stamp paper duly vetted by Law department.
7		All the relevant clauses (general and special) along with annexures with reference to Works contract should be incorporated in the CA.
8		Copies of Contract Agreement (five) should be submitted to Associate Finance by executive duly signed by competent authority as per SOP/ECR (each page) with proper binding and page number.
12	i)	Signatories to the Contract Agreement should be the same person who has signed the Original Offer (Contractor), else Power of Attorney duly vetted by LO should be furnished.
		Whether signature of two witnesses is available on the Memorandum Agreement is available while, entering into contract agreement?
	ii)	Law Officer's vetting of Power of attorney, Partnership deed, J.V. Agreement, and any other document which requires legal vetting should accompany with the tender file and CA. if deviation from original tender.
13		Performance Bank Guarantee
	i)	Whether the Performance BG for the requisite amount has been submitted in

		prescribed format enclosed in Tender document?
	ii)	Whether the format of PBG issued by the Bank is as per the Model Format specified by Railway Board (Rly Board's letter dtd 15/02/2008)? No deviation in format is accepted.
	iii)	Whether the PBG/PG in the form of BG is executed within the prescribed time limit of 30 days from the date of issue of LOA? If not, whether penalty as applicable has been imposed?
	iv)	Validity of the PBG should be ensured up to the date of completion period, maintenance period and extension of DOC if any plus 60days.
	v)	Mode of PBG/ PG should be as per the various options approved by Railway Board.
	vi)	Whether confirmation of PBG has been sought from the concerned Bank through Registered A.D/ Speed Post as per Railway Board instructions? (Sending & Receiving)
	vii)	PBG should be signed by minimum two authorized signatories of the Bank clearly specifying the name and designation of the Bank official (as per value of PGB/ PG defined by RBI)
	viii)	Whether confirmation advice has been received from the Bank and necessary documentation is placed on file?
		Whether Bank guarantee submitted towards PG has been accepted by contract signing authority? (Ref: 2005/AC-II/25/19 Dt. 08.09.2005).
14		Whether Registered JV agreement is submitted by the Contractor along with the Contract agreement? (JV agreement should be got registered immediately on issue of LOA, if not registered earlier)
		Adherence of Railway Board's letter no. 2002/CE-I/CT/37 JV Pt III, Dated 05/14.11.2013 should be ensured.
15		In case one or more members of the JV firm are Partnership firm(s), the following documents should be submitted :
	a)	Notary certified copy of the Partnership deed
	b)	Consent of all partners to enter into JV agreement on a Stamp Paper
	c)	Power of Attorney (duly registered) to sign MOU & JV agreement.
16		In case one or more of members of the JV firm are Propriety firms, Affidavit on a stamp paper of appropriate value, declaring individually that his Concern is a Propriety Concern and he is a Sole Proprietor of the Concern, should be submitted.
17		In case one or more members of the JV firm are Limited Company, following documents should be submitted :
	a)	Notary certified copy of the resolution of the directors of the company to enter in to JV
	b)	Copy of Memorandum and Articles of association of the Company
	c)	Power of Attorney (duly registered) authorizing the person to enter into a JV and to sign MOU & JV agreement etc.
18		All the pages of the C.A. are correctly/serially numbered and signatures of the Contractor and Railway Authority are forthcoming on every page.
19		Original copy of LOA should also be included in all the copies of C.A.

20		It should be ensured by executive that all page of CA are similar to approved & invited tender document and no deviation has been made.
21		Railway Board letter No. 2012/CE-I/CT/O/10 dated 26.08.2013 regarding mention in the Letter of Acceptance (LOA) and CA regarding rates restricted for future reference may strictly be followed.
22		Any important instructions/conditions/stipulation related to rate restriction for future LAR or other deliberated by TCM and accepted by Tender Accepting Authority should be incorporated in Contract Agreement. (issued by TCM , the same may be incorporated in Contract Agreement).
23		If contract agreement has not been executed within stipulated period, reason should be recorded duly approved by contract signing authority before sending to Finance for verification.
24.		Estimate No. and proper head of allocation of Contract Agreemental cost should be furnished as per finance code vol-II

A.	FINANCE	
6.	Variation & Introduction of New USSOR/NS items statement and proposals (Works Tender)	
	ITEMS TO BE CHECKED	
1.		Prior Administrative approval of Competent Authority for Variation due to inclusion of any new SOR/USSOR item or NS item as well as for Variation of quantities (i.e. saving /excess) beyond permissible limits (i.e. above/below 25% of agreemental quantity) on either side) as per relevant contract conditions should be obtained. (Not below the rank of SAG officer)As per Rly. Bd's instruction vide no. 2007/CE-I/CT/18/Pt.XII Dt. 31.12.10
2.		As a consequence of the proposed variation, the sanctioned Estimated cost should not be exceeded so as to necessitate the sanction of Revised Estimate higher authority's sanction. In the event of the same, whether sanction of higher authority has been processed for, before processing the Variation proposal for finance vetting/concurrence?
3.		Copy of the TCM, Briefing note and C.A should be furnished along with the proposal.
4.		Whether the variation of quantities/introduction of additional items is due to material modifications? If so, whether MM has been sanctioned or not? As no such items can be operated until the MM is sanctioned Para 1109-E sanction has been accorded for the same?
5.		Proposed variation should not completely change the scope, character and purpose of the original contract. In terms of note of 1265-E and Rly. Bd's letter no.2013/CE-I/CT/o/29/Var Dt.05.03.2014 inter-alia states that variation to be approved should be limited so as not to completely change the scope, character and purpose of the original contract.t
6.		Whether the variation proposal is in accordance with the relevant contract clauses?
7.		What is the present progress (Physical & Financial) of the work? Whether the proposal has been mooted at the time when such variation is anticipated?

8.		Whether it is not possible to bring a new agency for executing extra quantity of items needs to be certified.
9.		If bringing a new agency is not practicable, reasons for the same should be recorded and approved by the Competent authority.
10.		Whether prior finance concurrence and Competent authority's approval is obtained for conducting negotiations with the existing contractor for arriving at a reasonable rate for the additional quantities of work which have exceeded the permissible limit?
11.		In case of Final Variation proposal, it should be certified by the concerned JAG officer that 'quantities assessed are firm, final and are based on Engineering Scale Plan (ESP) and Layout Plan (LOP)'.
12.		For <i>Variation of the Items(Introduction of New NS items)</i> following safeguards should be ensured:
	(i)	Inescapability and unavoidable (i.e. Justification), for introduction of new items is recorded circumstances warranting the introduction of new NS/USSOR items in a contract should invariably be recorded in great detail duly justifying the same with the administrative approval of Competent authority.
	(ii)	Rate analysis duly verified by DA/Works accountant (if available) and vetted by associate finance is furnished,
	(iii)	In case, LAR for similar work is not available, whether Rate analysis for each activity of work is prepared on the basis of value of individual components of the work duly supported by all documents?
	(iv)	Certification to the following effect should be recorded:
	(a)	that no items similar to the NS items are available in the latest USSOR
	(b)	that rates are realistic & many LARs have been considered without depending on one LAR or few LARs which may be high & may have been accepted under special circumstances,
	©	that the LARs are of similar and comparable works
	(d)	that the Contract agreements from which the LARs have been taken are not the ones in which the TC has commented that ' <i>for variations in the specific items during execution lower rate will be considered</i> '
	e)	that the description of the NS item has not been prepared by combining more than one USSOR item or by splitting existing USSOR item into more than one NS item
	f)	that Rate reasonability certification is recorded
13		Status of the Contract due to Variation should be recorded as under:
	(i)	Value of the Original contract.
	(ii)	Original Tender Accepting authority.
	(iii)	Value of the revised contract.
	(iv)	Tender Accepting Authority as per revised value
	(v)	Variation in percentage with detailed reasons, bringing out clearly the items varying beyond permissible limits or where ever there is considerable financial implication
14.		It should also be ensured that due to increase & decrease of quantities, tender is not vitiated
15.		The inter-se position statement (duly verified by DA and vetted by Associate finance) certifying the following should be placed on file:
	(a)	There will be no change in the inter-se position due to the variation,
	(b)	No unintended benefit has accrued to the contractor due to the variation,

	(C)	Items deleted/less operated will not be required for that particular work in future and will not be got done departmentally.
16.		Whether 'No Claim Certificate' or "No Objection Certificate" from contractor has been obtained for +/- variation and enclosed?
17.		In case of 'Minus' variation, it should be certified that the work will not be required at a future date for the same work.
18.		If rate reduction clause applicable, the rate should be reduced as per variation clause of agreement.
19.		Validity of DOC is to be mentioned.
20.		Normally, variation statement should not be for post-facto concurrence/ sanction. In special circumstances, the same may be processed with proper justification duly administratively approved by the accepting authority (SAG officer).
21.		Variation statement should be prepared for all the items and not merely for the items where there is variation.
22.		If variation is based on negotiated rates, whether the accepted TC minutes are enclosed?
23.		Variation statement should indicate the quantity/value of different SOR/USSOR /NS items of works as per the Contract Agreement. In case any variation has already been approved and Subsidiary Agreement has been executed, the same should be reflected in the V/S. Overall percentage of variation should be worked out accordingly,
24.		Reasons for Variation should be given in detail for each and every item. <i>Remarks such as " as per site conditions, as per site requirement etc " may not be considered acceptable.</i>
25.		All requisite Necessary certificates should be recorded in the Variation statement.
26.		For decrease in items beyond 25% of individual items or 25% of Contract agreement, prior Finance concurrence should be obtained by furnishing detailed reasons for such decrease in the quantities. Also, 'No claim certificate' form the contractor should be obtained and placed on file. In such cases, it should be clearly certified by the competent authority that less executed quantity is not required for the above work and also not will require in future.
27.		The Variation statement should be invariably signed by the JAG officer, Contractor, verified by DA and vetted by Associate Finance as per instruction contained in SOP.

A.	FINANCE	
7.	Acquisition of land -Advance payment to SLAO:	
	ITEMS TO BE CHECKED	
1.		<i>Whenever a proposal for advance payment to the DSLAO in connection with the compensation of land is forwarded to Finance, the same should contain comprehensive information, duly signed by JAG officer, in the prescribed proforma as given below:</i>
	a)	Total area of the land (in Hectares/Acre) to be acquired as per the sanctioned Estimate.

	b)	Total provision for land acquisition in the sanctioned estimate.
	c)	Provision already Utilized against the Estimate. provision and residual balance/ unutilized provision available.
	d)	Area of land so far acquired (in Hectares/Acres)
	e)	Advance payment made to DLAOSLAO for land acquisition but Award still awaited, excluding (d) above.
	f)	Balance area of land to be acquired as per sanctioned Estimate
	g)	Total area for which Awards have been declared as on date.
	h)	Total advance payment made to DLAO/SLAO, but Award still pending.
	i)	Rate of land as per sanctioned Estimate
2.		Actual rate of land proposed by the DLAO /SLOA as per Ready Reckoner for Land Rates
3.		Average rate of land as per payments made so far. (as per documentary evidence)
4.		Certification by Executive officer that the rates are in accordance with the relevant Ready Reckoner rates approved by the State Govt. with details calculation.
5.		In case of 'Interest element' being added to the payment demanded by the DLAO/SLAO, detailed justification with calculation sheet should be submitted for verification of associate finance.
6.		DLAO /SLAO's Demand letter seeking payment should be furnished in Original or attested copy. The same should be accepted by SAG officers.
7.		Funds availability should be certified and reference of fund , Pink Book or EBR item No. is to be mentioned.
8.		The estimate of cost of land provided by DLAO has been accepted by competent Railway officer?
10.		Whether all the components considered by DLAO are as per extant provision or Land Acquisition Act of concerned State Govt.?

A.	FINANCE	
8.	QUOTATION PROPOSAL:	
	ITEMS TO BE CHECKED	
1.		Prior approval of Competent authority for dispensation of tender and calling of quotations.
2.		Justification for calling of Quotation. (Circumstances under which quotations have to be called have been spelt out and it should certify that the work is not split up for the purpose of bringing it into the ambit of dispensation).
3.		Estimated cost is based on average of at least three un-restricted, latest LAR or budgetary quotation for each item.
4.		Certificate regarding the following aspects is recorded in the proposal:-
	a)	Adherence to ceiling limit per case and annual ceiling limit of approving authority
	b)	Quotations are for works which are urgent in nature
	c)	Quotations are not for fancy items.
5.		Approval of the competent authority for inviting quotations (based on finance

	concurrency)
6.	Register showing particulars of works authorized through quotations is submitted along with the proposal.
7.	Reference to the enquiry letter.
8.	Certificate that the quotations are obtained from genuine firms.
9.	Competency of the sanction with reference to relevant SOPS
10.	Number of offers received (minimum three offers received or not?).
11.	Whether the quotations have been opened properly and signed by officer in presence of DA/SO on due date?
12.	Original Quotations & Comparative sheet duly signed by appropriate authority and verified by Associated Finance.
13.	Certificate of technical suitability, rate reasonability and Availability of funds.
	Whether the conditions I to xvi envisaged item No.11 of SOP (works matter) has been complied by the accepting authority under note ?
	Reasonableness of rates to be gone into objectively by the accepting authority.
	Whether the quotation has not been called for extending benefit to a particular contractor.

A.	FINANCE
9.	REPAIR PROPOSALS (Office appliances/Machines/Vehicles)
	ITEMS TO BE CHECKED
1.	Administrative approval of the Competent authority.
2.	Justification for the work.
3.	Whether the machine is covered under warranty; period of warranty
4.	The nature of the work done by machine & codal life of the machine.
5.	Date of breakdown of the machine/vehicle and how the work is managed after the breakdown.
6.	Report/assessment of authorized Garage/mechanic (for office application /vehicles /machine).
7.	If the value of repairs is above Rs 10,000/- the certification from Mechanical department regarding the essentiality of the repair is placed on file.
8.	Mode of tender i.e. open, limited or single should be given. OR –Reasons for dispensing with calling of tender should be recorded.
9.	If repair is proposed on Single Tender/OEM, it needs to be certified by PHOD/HOD that the machine is of sophisticated nature and needs to be undertaken by OEM/Authorized Dealer.
10.	Date & Cost of procurement/installation/commissioning of Machine/Vehicle.
11.	Life of machine/vehicle as per codebook. <i>(If the vehicle has completed 20 years of service, the same should be grounded and condemned as per instructions laid down in Boards letter dated 15/5/07).</i>
12.	Certificate that the repair proposal is not for DGS&D (condemned) items?

10.	Certificate that Fancy items are not included in the repair work.
11.	Instances of earlier repairs, amount spent on its repair
12.	Cost benefit analysis indicating repairs cost and enhanced life of the machine/vehicle.
13.	Associate finance vetting
14.	Certificate of Reasonability of rates
15.	Warranty for satisfactory working, after the repair
16.	Allocation of expenditure & availability of funds
17.	History Book of the vehicle.
18.	Competency of sanction with reference to SOP item

A.	FINANCE
10.	Annual Maintenance Contract (AMC proposals)
	ITEMS TO BE CHECKED
1.	Administrative approval of the Competent authority
2.	Justification for AMC with reference to;-
3.	(i) Date of procurement of machine/equipment and original cost
	(ii) Whether the machine was under warranty period/AMC?
	(iii) If so, the details of repairs carried out so far.
	(iv) Whether it can be maintained departmentally? If not, reasons thereof.
	(v) Whether AMC is comprehensive or non-comprehensive? If comprehensive, list of items covered;
	(vi) List of machines with specifications;
	(vii) Life of machine/equipment as per codebook / Rly Bd's guidelines.
4.	If AMC is proposed on Single Tender/OEM, it needs to be certified by PHOD/HOD that the machine is of sophisticated nature and needs to be undertaken by OEM/Authorized Dealer.
5.	For AMC proposed by dispensation of tenders, the checklist for Quotations is ensured.
6.	The rates should be adequately supported with budgetary quotations/LAR and reasonableness certified
7.	Feasibility of entering into Rate Contract rather than AMC needs to be worked out, as new machines are generally not susceptible to faults/repairs.
8.	Competency of sanction with reference to SOP item.

A.	FINANCE	
11.	Expenses on ceremonial occasions.	
	ITEMS TO BE CHECKED	
1.		This expense is incurred when VVIPs/VIPs, MR, MOSR etc attend a function connected with the Rly works. The proposal is mooted by HOD of the concerned department.
2.		It should be ensured that:
	(i)	The financial limit prescribed for each occasion is adhered to in this regard Liability register to be maintained to watch of annual ceiling.
	(ii)	Certification by the sponsoring department that the ceiling limits as prescribed vide item no. 29 (b) of GM's SOP is not being exceeded.
4.		Competency of sanction as per GM's delegation of Powers
5		Availability of fund during financial year may be ensured. (Estimate No. & Pink Book or others)
6.		A list of participant should be enclosed.

A.	FINANCE	
12.	Cash Imprest	
	ITEMS TO BE CHECKED	
1.		Proposal for Enhancement / Extension of currency of Imprest should contain
2.		Administrative approval of the competent authority.
3.		Types of imprest i.e. General and Postage Imprest.
4.		Amount of each type of Imprest proposed
5.		Justification vis-à-vis number of officers, total number works to be monitored, total number departmental vehicles, date of procurement of each vehicle, etc.
		Copy of earlier Finance concurrence & sanction
6.		The details of the monthly recoupment of imprest with average worked out for the last 1 year, duly verified by expenditure section.
7.		Certifications are recorded to the effect that the following are ensured
	(i)	No recoupment is being done for items that are stock item
	(ii)	The procurement of items are petty/emergent in nature as prescribed in the Finance Code V- Vol- I Para 1050-1055-F.
	(iii)	Items which are covered under specific powers requiring concurrence under any Chapter of SOPGEN are not procured through Imprest.
	(iv)	Per item limit is in accordance with prescribed limits as per Para 1050 and latest Railway Board circular.
8.		Competency of sanction with reference to SOP item
9.		Allocation of expenditure & availability of funds

A.		FINANCE
13.	Hiring of vehicle under 'Sanctioned Estimates'/Deposit works.	
ITEMS TO BE CHECKED		
	Proposal for Enhancement / Extension of currency of contract should contain	
1.	Administrative approval of the competent authority.	
2.	Justification for the hiring vis-a-vis existing number of departmental vehicles, number of officers and the various works to be monitored.	
3.	Whether specific provision for hiring of vehicles exists in the sanctioned Estimates (Copy of sanction letter & extract of relevant page of estimate showing Vehicle provision should be furnished).	
4.	Budgetary quotation/LAR if available, for arriving at the estimated cost of hiring.	
5	Schedule of rates and quantity for the proposed hiring .	
6.	For hiring against condemnation of existing vehicle, the following documents should be placed on record.	
7.	Condemnation committee's report of the old vehicle, duly accepted by Competent authority, should be placed on record.	
	(i)	DS 8 form duly signed by Executive officer for grounding of vehicle
	(ii)	Surrender of posts of drivers of condemned/grounded vehicle.
	(iii)	Details of sanctioned imprest for fuel and discontinuation of the same.
8.	Vehicle to be hired in all cases will be Non-AC 'Jeep/Gypsy/Tata Sumo' or as stipulated by RB.	
9.	Hiring should be strictly limited to the period of execution of the contract. Relevant provision in the Estimate should be considered as exhausted, once hiring is resorted to.	
10.	Certification regarding adherence to economy measures being ensured as per Rly Board's guidelines issued from time to time.	
11.	Allocation of expenditure & availability of funds.(Estimate No. & Allocation)	
12.	Competency of the sanction with reference to Estimate Sanctioning authority.	

A.		FINANCE
14.	SLT/Single Tender	
ITEMS TO BE CHECKED		
1.	Proper justification for calling of SLT/ST	
2.	Eligibilities criteria of all sort listed tender should be furnished in respect to assessed cost as per Railway Board's guide line with showing of similar nature of works along with documentary evidence.	
3.	Prior approval of similar nature of work should be approved by competent authority as per Railway Board guide line	
4.	Assessed cost should be worked out taking average of a numbers of current LARs in terms of Railway Boards L/No.2013/CE-1/CT/O/12 dated 07.06.2013.	
5.	All other formalities of Open tender should be followed.	
6.	Administrative approval of competent authority.	

B.		Finance (Establishment)
1.		Creation/Extension of Gazetted and Non-Gazetted work-charge posts in Construction Organization
ITEMS TO BE CHECKED		
(a)		GAZETTED:
1.		Proposals have beenbe routed through Personnel department for finance concurrence/vetting of finance.
2.		CAO (C)'s Administrative approval have been taken for both extension/creation of Gazetted posts for the year, bringing out the sanctioned strength and operating strength for the previous year
3.		Proposals for extension /creation of the posts have been sent consolidated (envisaging the requirement for the entire year) & not in piecemeal.
4.		Adequate Justification in terms of worth of charge, list of the works (existing and new) with their physical and financial progress should be furnished.
5.		Men months provision available should be furnished (along with the list of sanctioned Estimates, in case of New works, utilized man month and balance/updated provision in sanctioned detailed estimate) duly signed by JAG officer.
6.		Details of funds (out-lay) allotted to the Department (approved by CAO(C)) should be furnished, duly signed by JAG officer.
7.		Statement of D&G provision (@25% for Gazetted posts or maximum up to 50%), worked out on the Out-lay as per the percentages fixed by Rly.Board, should be furnished duly signed by the JAG officer.
8.		Proposed posts should fit within the extant Yardsticks as laid down by Railway Board
	(i)	Statement regarding Cost of operation of the proposed posts should be furnished duly signed by JAG Officer.
	(ii)	Further cut of 10% should be applied on admissible number of Gazetted posts.
	(iii)	Outlays of Deposit works (as approved by CAO/C) are to be reckoned only if the amount has been deposited with Railways and also only to the extent of likely expenditure for the year (Deposit outlay has to be certified)
9.		Concurrence / Sanction to be availed for extension of the posts well in advance (not after expiry of the currency)
10.		Concurrence / sanction for creation of the posts should not be sought for at the fag end of the year.
11.		There should be no' fait accompli' cases i.e. no extension of currency just because the posts have been in operation, without sanction, for a good part of the year.
(b)		NON-GAZETTED:
1.		Proposals are to be routed through Personnel department
2.		HOD's Administrative approval needs to be taken for both extension/creation of Non-Gazetted posts for the year, bringing out the sanctioned strength and operating strength for the previous year.
3.		Proposals for extension /creation should be sent consolidated (envisaging the requirement for the entire year) & not in piecemeal.

4.		Proposals of field units with adequate Justification for the necessity of the posts and the establishment cost involved there in, should be furnished duly verified by the corresponding Associate Finance
5.		Establishment cost for the proposed posts should not exceed the permissible limits of D&G provision available (i.e. maximum @75% of total D&G) as per RB's instructions.
	(c)	UPGRADATION OF POSTS: Administrative approval of SAG officer is required.
1.		Justification for the requirement of higher grade post should be furnished
2.		In case of retaining incumbent under promotion, supporting Office Orders along with financial implication involved should be furnished duly verified by Associate Finance
3.		Concurrence / Sanction to be availed for extension of the posts well in advance (not after expiry of the currency)
4.		Concurrence / sanction for creation of the posts should not be sought for at the fag end of the year.
5.		There should be no' fait accompli' cases i.e. no extension of currency just because the posts have been in operation, without sanction, for a good part of the year.

C.		BUDGET
1.	RE-APPROPRIATION PROPOSALS	
ITEMS TO BE CHECKED		
1.	Following re-appropriations are barred between:	
	a)	One grant to another.
	b)	Voted and charged allotments with in a grant.
	c)	Capital, Railway Funds, Revenue and Railway Safety Fund.
2.	Prior approval of Railway Board is required in the following cases of re-appropriations:-	
	1.a)	from one source of railway funds to other i.e. between Capital Fund. Depreciation Reserve Fund and Development Fund (this would however be considered only in RE and FM stage).
	b)	between one Plan Head to another.
	c)	of more than Rs.1cr from one work to another with in the same Plan Head and source of fund.
	d)	any re-appropriation of funds from projects funded through Capital (Bonds).
	2.	Re-appropriation should be done sparingly and in the interest of completion of targeted works only with the concurrence of Associate finance.
Notes	Railway Boards instruction contained vide L/No 2011-B-174 dated 11.06.2014 regarding re-appropriation of fund may strictly be followed.	

D.		BOOKS
1.	HANDLING OF CHEQUES AND RELATED ISSUES	
ITEMS TO BE CHECKED		
A.	Points to be checked before issuing the Cheques:	
1.		Whether 10% test check of cheques stock is done by the officer and results recorded in the register? Any discrepancies noticed?
2.		Whether physical checking of cheques in stock is undertaken on each occasion, whenever there is a change of Accounts officers and Section officers handling the cheques? Whether any discrepancies were found and reported? If so, to whom?
3.		Where is the stock of cheques kept? In the officer's custody or in his room or in the open section? If not in the officer's custody or room, why? Points to be checked during printing of the Cheques:
4.		Whether cheques are issued only on computer always or are there any occasions when cheques are drawn manually? If so, how is it accounted in books? whether the totals under cheques and bills tally, including such manual cheques?

5.		What is the frequency of cancellation of cheques during cheque printing? Do the officers signing the cheques are made aware of the causes for cancellation of cheques due to printing error, damage during printing etc.?
6.		Whether the bank is notified promptly in case of cancellation of cheques or loss of cheques? (Para 1113AI).
7.		Whether the matter is brought to the notice of concerned officer whenever there is any disruption in cheques printing? Points to be checked during cheque verification:
8.		Whether cheques continuity register is maintained for daily usage of stock (which is signed at the end of the day by the officer in charge of cheques) as distinct from stock register of cheques (which records the cheques stock received and verified 100% by Section Officer responsible for cheques)?
9.		Do the Cheque Drawn Statement and Abstract (CDS) of cheques have serial number or batch number? Is this batch continuity being watched by the officer signing the CDS and Cheques?
10		Is there a practice of signing on the next cheque leaf margin after the last cheque of the day is issued? Whether the presence of this signature on the first cheque is put up for Officer's signature and compared with that on the CDS's first batch of the day? Or, is this procedure discontinued, as we do not use cheque books with counterfoils any more?
11.		Whether cheques are bearing two signatures, stamped properly, having tamper proof tape over the length of the payee name as well as on amount in words and figures?
12.		Cheques drawn should be compared with the Cheques drawn statement (CDS) or requisition of cheques, individually and the CDS should contain the list of CO7s accounted and the individual cheques in that batch. The total value of CO7s and Cheque-wise totals should tally.
13.		Whether there are any instances where the CDS has shown mismatch between the total value of cheques drawn and the total value of CO7s covered in that Batch? If so, why did it happen and what action was taken?
B.		Points to be checked after cheques are issued:
1.		Whether a daily advice of cheques drawn is sent to the banks on whom they were drawn directly from the Accounts Office, advising the banks to verify the cheques presented to them with the list of cheques before clearing them?
2.		As banks may be receiving this advice from many Accounting Units and may be more than one Railway, making it difficult for them to verify the list of cheques for each unit each time, some banks can be approached to find out what they do with these lists sent day-wise and improve the system by enquiring from them as to how the list of cheques can be made more meaningful i.e. by affixing stamp of the Drawing Account Number allotted to the respective cheque issuing office by the particular bank on the list etc.
3.		Are any cheques handed over to the parties concerned, directly by the Accounts Office or are all cheques routed through the pay office only? Codal provisions stipulate that all payments whether through cash or cheques should be done through the pay office only.
4.		In case cheques are returned due to expiry or mistakes in party name etc., whether the cheques are altered and attested by the officer or cancelled and credited to appropriate deposit Head of account and fresh pay order passed?
5.		If fresh cheques in lieu are issued without fresh authorization for payment :-
	i)	How is it done?
	ii)	How is it ensured that the 'in-lieu cheque' issued is against an unpaid cheque only?

	iii)	Whether the system is allowing change of party name for such cheques? If so, how and why?
6.		For reconciliation of cheques and bills suspense, is the credit figure compared with the General Books and Cash Book figure and do they tally always or was any difference found any time?
7.		During reconciliation of cheques & bills, are the paid cheques which are to be returned to the unit seen for any reason? If so how often and why?
8.		Precautions to be taken, by the banks on cheques issued by Railway, can be circulated by Units also at regular intervals to all authorized banks for compliance.
9.		As per Controller General of Accounts (ltr no S-11012/3(1)/Railway/Fraud/2008/RBD/396 dtd 16.3.2009), all dealing branches are required to send one copy of receipt/payment scroll (without relative instruments) daily to the cheque drawing DDO for scrutiny.
10.		Whether the cheques/challans relate to the concerned cheque drawing office or not?
11.		Discrepancies, if any, should be reported to the bank by the following day. Whether these scrolls are received daily by the concerned Accounts office? If not, the dealing branches may be contacted for obtaining receipt/payment scroll daily and suitable action should be taken.
C.		Points to be seen periodically/ monthly by Accounts Officer
1.		Whether specimen signatures of officers authorized to sign cheques are sent to all the banks in confirmation every year and as and when there is change thereof? A drive can be launched to see whether the banks have received such specimen signatures and held them in safe custody, by addressing a few banks in random to confirm its receipt by each Accounting Unit authorized to issue cheques. Whether the record copy of specimen signatures is maintained in the file concerned or with the custody of the officer (As per Board's instructions, the file should be kept with the officer and not in open section/files)
2.		Whether UPS is available for ensuring continuous supply of power to computers, especially, those used for cheque printing? If available, is it covered by service maintenance? Are there any instances of failure in UPS and did any untoward incident affecting printing of cheques and similar vital area happen? Whether the Officers-in-charge are aware of the essential infrastructure available in their office?
3.		A check of stamps used for affixing on cheques can be done to see whether any stamps no longer useful and those which have the potential for being misused exist in the Unit and action taken to destroy them. Are the stamps kept in safe personal custody of the Section Officer (Cheques) or left with the cheque writer or carelessly handled?
4.		Whether half-yearly review of outstanding items in Cheques & Bills Suspense is done and action taken for clearance?
5.		Officers-in-charge can periodically check in the 'cheques section' to ensure that safeguards prescribed are followed scrupulously.

E.		EXPENDITURE
1.		Works Contract Bills
ITEMS TO BE CHECKED		
1.		Contract agreement is verified by the Section Officer of Associate Finance
2.		Particulars of agreement No., contractor's name, name of the work, etc are tallying with those given in the Contract.
3.		Date of commencement, date of completion as per agreement, date upto which contract is extended, if any, date of measurement, date of actual completion and date of last work done are furnished
4.		The items & amounts claimed are in accordance with the schedule of the contract.
5.		Variation in the schedule quantity beyond permissible limits, if any, is concurred by finance and sanctioned by Competent authority.
6.		<i>The adjustment for variation in prices if required shall be made once every quarter in the On-account payments. If more than one On-account payment is made to the contractor in a quarter, the adjustment if required shall be made in each bill. (Railway Board's letter No.80/W1/CT/10 dated 25-4-80)</i>
7.		Necessary deductions as per IT act and BST/JST/CESS act are made in the bill.
8.		Security Deposit (SD) furnished by the contractor is available. If SD is in the form of paper security the same are confirmed by the issuing bank for its genuineness. It should also be ensured that the SD is valid during the period of execution of the work, its payment and the maintenance period if any should be indicated in the agreement.
9.		The bill is certified by the Works Accountant stating that the bill is in accordance with the contract and does not exceed the sanctioned quantity/value and that the measurement books are verified by him/her.
10.		The certificate of status of work 'whether completed or in progress' is recorded by the respective executive officer?
11.		Contractor has certified that the wages paid to his labour are as per the Minimum Wages Act.
12.		Contractor has signed duly accepting the measurement recorded.
13.		Reference to measurement book is recorded on the bill.
14.		Certificate that the measurements recorded by the subordinates are test checked by the concerned Executive Engineer.
15.		Delay, if any, in certifying measurements and submission of bill should be recorded.
16.		All certifications required as per contract are furnished.
17.		Competent authority has approved and signed the bill.
18.		Name & style of Contractual/supplier agency with whom Contract Agreement executed and Billed for executed work are not identical.
19.		Reference of relevant Sanctioned Estimate of project/work has not been recorded on the bill.
20.		Requisite check list duly ticked & signed by competent authority should be attached.
21.		Availability of fund during current financial year vis-à-vis liability already liquidated have not been specified with Pink Book reference and detailed head of allocation of expenditure.
22.		Name of Bank & Address, Account No., IFSC code, PAN No. of contractual agency have not been mentioned on the bill to facilitate payment through RTGS/NEFT and to file TDS return with Income Tax Department.

23	Original Date of Completion off awarded work and extended date of completion of work have not been recorded correctly with relevant authority of sanction/approval of extended date of completion duly indicating relevant clause of the GCC.
24	Reasons for delay in measurement and delay in submission of bill after measurement of executed work has not been spelt out.
25	Sanction of competent authority for variation in quantities of certain items has not been communicated along with relevant detailed statement.
26	Abstract of executed work (item wise & sith detail measurement) and their valuation in accordance with accepted rates from 1 st on A/C bill to subsequent on A/C & final bills have not been detailed in the MB in adherence of Para 1321 & 1337E.
27	Security Deposit and concerned sate's Sales Tax with arrear have not been correctly recovered in accordance with the provision of he Contract Agreement and latest instructions on the issue.
28	There are calculation errors in the bill due to error in rate or quantity of certain items of the executed work.
29	Signature of contractual agency on the bill & MB are not identical with the signature available in the CA.
30	L.S measurement as recorded in the MB may be avoided.
31	Partnership deeds/Letter of power of Attorney has not been made available.
32	Concurrence of Associate finance has not been obtained in regard to modification/change of any kind subsequently made over and above the provision available in the contract agreement during the course of execution and or payment for work done.
33	Test check should be done to particular item/item 100% which covers 20% of bill value in the bill & MB as per extent rule for the same by he competent authority.
34	Gross amount of the bill should clearly be passed in the bill & MB by Dy.CE/C concerned and forwarded to this office for audit & arranging payment.
35	Required M & N/O & P form should be submitted along with Bill as per agreement.
36	BG should be in prescribed form only & copy of which are attached with the tender document. The Bond should be valid for the period provided in the contract and covers security for such period as might be necessary with reference to the relevant work and any subsequent maintenance/period/relevant supply order so that the need for extension of a bond is not felt. Board Instruction in this regard should be adhered to.
37	In terms of Para 15(b) of SOP work smatter, "to extend the DOC for a time bond contract i.e. contracts which are period specific, Finance concurrence should be obtained and a copy for the same duly sanctioned may be furnished along with bill.
38	Vitiation should be certified by the competent authority whereon sanction is under his competency (without finance concurrence)
39	Only final bill should be submitted in the case of dispense of calling of tender.

E.	EXPENDITURE
2.	Non-Stock Stores Bills:
	ITEMS TO BE CHECKED
1.	Bill for the supply of Stores is prepared by the suppliers in prescribed format
2.	Bill should be in original.
3.	Bill should be signed by Supplier, Bill passing officer, Works Accountant.

4.		The following should be verified with those given in the copy of the Purchase
5.		Order received from the COS:
6.		Unit rate.
7.		Quantity.
8.		Total amount due.
9.		Terms of payment (i.e. whether 95%, 98%, 100% or 5%).
10.		Receipted delivery challan.
11.		Inspection certificate.
12.		Excise Duty Invoice.
13.		Guarantee & Warranty Certificate.
14.		Transport documents etc
15.		If the bill passing Officer has failed to recover the liquidated damages (LD) for late delivery of material, subsidiary agreement should be insisted for extension of completion period ensuring recovery of L.D. (if mentioned so in the subsidiary agreement).
16.		Whether the stockholder has mentioned on the bill /or on the reverse of the bill, all the details of entries made in the Dead Stock register i.e. page number/folio number/SI. No. in which entry has been made and also the location at which the non-stock item has been installed.
17.		Arithmetical accuracy of the bill.
18.		Certificate of Funds availability and correctness of allocation.

E.	EXPENDITURE	
3.	GUARANTEE BOND (except PBG):	
	ITEMS TO BE CHECKED	
		The guarantee Bonds should be checked to see that:
1.		It is in the appropriate form duly circulated vide Tender documents.
2.		It conforms to the conditions stipulated in Para 1801-A
3.		It is valid in respect of the amount and the period for which it has been drawn.
4.		It is correctly drawn up and is adequately stamped as advice by the Law Officer.
5.		It is genuine and accepted by the Law Officer.
6.		Confirmatory advice of the Bank has been obtained.
7.		No payment on any running bill is made without Valid Guarantee Bond. If the Guarantee bond has not been received, the running bill should be passed and the amount adjusted towards Security Deposit. Payment to the Contractor should be made only after the full Security Deposit has been made up.
8.		Timely intimation is given to the Executive Officers of the expiry of the Guarantee Bond and the acknowledgement obtained.
9.		The Guarantee Bonds should be for the full amount prescribed as Earnest Money/Security Deposit/Performance guarantee.

F.	STORES FINANCE	
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1.	Procurement Proposals For Non-stock items:
	ITEMS TO BE CHECKED
1.	Proposal should be administratively approved by competent authority.
2.	Proposed requirement for items should have adequate justification. The rates should be supported by LAR/ Budgetary Quotations/ copy of Rate contract (if covered under RC).
3.	If the procurement is on Replacement account, report of Condemnation committee should be furnished.
4.	Proposal (along with a copy of vetted requisition) should be vetted by Associate Finance.
5.	Rates of individual items with the total cost, as also the condition for their procurement should be within the prescribed norms as laid down by Rly Bd/ SOPGEN.
6.	Specific provision should be available in the Sanctioned estimate (If not, allocation of expenditure should be specified).
7.	Availability of funds should be certified.

F.	STORES FINANCE
2.	Vetting of Non-Stock Indents
	ITEMS TO BE CHECKED
1.	Estimate for the work, for which the particular non-stock item is being proposed for procurement should have been sanctioned by the Competent authority.
2.	Specific provision for the particular item should be available in the sanctioned Estimate.
3.	Complete and correct specifications of the items should be furnished.
4.	Rates should be assessed realistically and particulars of LPR should also be furnished. (If the item is being indented for the first time, it should be indicated that the rate has been assessed based on market rate/Budgetary quotation).
5.	All the taxes, levies and duties should be taken into account.
6.	Propriety Article Certificate (PAC) signed by the appropriate authority should be furnished for items which are required to be procured from only a single source.
7.	Correct Authority (bill passing/paying) should be indicated for arranging the payments.
8.	The work to which a debit is proposed to be charged should be specifically mentioned, along with the correct allocation, in the Indent.
9.	Availability of Funds should be specifically certified on the Indents.
10.	Indents should have the approval and signature of Competent authority.

F.	STORES FINANCE
3.	Purchase Order
	ITEMS TO BE CHECKED
1.	Whether the name of Consignee in full, has been written on Indent with appropriate code number?
3.	Whether Units in Numbers/Sets/Pairs etc. have been mentioned?

4.	Whether description of the material in full with Drawing Number, if any, has been mentioned?
6.	Whether Indent has been signed by Competant authority of Indenting Department, duly vetted by Associate Finance?
8.	Whether particulars of Indent have been incorporated in Purchase Order?
9.	Whether name of the Work has been indicated clearly on Purchase Order, along with Allocation/Estimate/ Revised Estimate sanction number etc
10.	If a Non-stock Indent is more than 2 years old, whether confirmation from the Indenting department has been taken for requirement of the same ?
11.	Whether Funds availability for the current year has been certified?
12.	Whether reasonableness of rate is certified by an officer not below the rank of JAG?
13.	Whether PVC clause has been incorporated, if applicable?
14.	In case of Counter-offer, whether confirmation regarding the acceptance of the same by the firm is placed on file?
15.	Whether Purchase Order has been signed by Competent authority?
16.	Whether P.B. Item No. for the current year has been indicated in the Indent?
17.	Whether the name of Consignee shown in the Indent and the Tender Schedule is the same?
18.	Whether all conditions of Tender Committee have been indicated in the Purchase Order?
19.	Whether Consignee's particulars given on Purchase Order are same as those given in the Indent?
20.	In case of any change in Quantity/Consignee, whether the same is approved and accepted by the Competant authority?
21.	Whether prior Finance concurrence, if required as per the rules, has been obtained?
22.	Whether Quantity/Rates & total cost have been written both in words & figures?
23.	Whether arithmetical accuracy has been checked?

F	STORES FINANCE
4.	Briefing Note (Stores Finance)
	ITEMS TO BE CHECKED
1.	Whether approval for invitation of tender is as per powers laid down in SOPGEN?
2.	Whether the Stores and Accounts officers have signed the Comparative statement?
3.	Whether Vetted Indents for the tendered quantity with fund certification are available?
4.	For procurement from RDSO approved firms, current RDSO panel of firms should be on file.
5.	Updated LARs along with copies of Purchase Orders should be on file.
6.	For 'E- Procurement' cases, System-generated Tabulation statement of offers should be on file. For tenders relating to P. Way material, vetted summary of offers should be on file.
7.	Whether the Briefing note prepared by the Stores department indicates the following:-
	i) Inter-se position of offers.
	ii) Technical scrutiny of offers has been obtained from Technical member.
	iii) Complete and latest information with regard to lowest contract rates for the same materials.
	iv) Conditions of supply are in accordance with the Tender Schedule.

	v)	Credentials of the tenderers.
	vi)	Any other information worthy of consideration by the Tender Committee
	vii)	Offers discussed in the Briefing Note have been checked with respective offers.
	viii)	All financial implications and corrections have been circled and signed by Tender opening officer and SO (A/C).
	ix)	Total value of the Tender to be checked to determine Tender Committee panel as per SOPGEN.

G		ESTABLISHMENT (GAZETTED)
1.		CHECKS OF SALARY BILLS
		ITEMS TO BE CHECKED
1.		Bill is in prescribed format and signed by Drawing Officer
2.		Enclosures to the bill are received in full with the following:
	(a)	Allocation abstract

	(b)	Vouchers for:
	i)	Railway Recoveries Other non-Railway Recoveries
	ii)	PF Subscription Society (CTD and Loan)
	iii)	Income tax Postal Life Insurance/R.D.
	iv)	Advance and Interest Library fees
	v)	Rent and water charges Association membership fees
	vi)	Electricity and geyser charges Life Insurance premiums
	vii)	Professional tax
	viii)	Telephone charges
3.		Arithmetical accuracy of bills has been checked.
4.		Signature of Drawing and Disbursing Officer tallies with specimen signature available.
5.		Officers on roll and in pay sheet tally with the cadre.
6.		Drawal of allowances and deductions are as per prescribed rates.
7.		All the over-writings, erasures are attested.
8.		Special Allowance is duly sanctioned.
9.		Variations in previous bills and current one are explained.
10.		Non employment certificate is received from employee placed under suspension and rate is sanctioned.
11.		Compulsory deductions like railway quarter rent, advances etc and optional recoveries from subsistence allowance as per declaration are affected each month.
12.		Salary to be charged as per sanctioned of workcharged post .
13.		Memorandum of differences.

G.		ESTABLISHMENT (GAZETTED)
2.		CHECKS EXERCISED ON LEAVE ACCOUNTS OF GAZETTED OFFICERS
		ITEMS TO BE CHECKED
		Arithmetic correctness is ensured
		Leave availed is to the extent of sanction accorded and no overstayed period is left out
		Application of leave and its sanction is within extant rules.
		Non credit of LAP (earned) for LWP period, Study leave, Deputation Abroad
		Allowances are related to duty period only and for leave of more than 30 days the same is disallowed
		Un-availed joining time on transfer credited to leave Account.
		Commutated Medical Leave is supported with Railway Doctor's certificate for the period.

G		ESTABLISHMENT (GAZETTED)
3.		CHECK ON TRAVELLING ALLOWANCE BILLS.
		ITEMS TO BE CHECKED
1.		The signature of officer and controlling officer is available and the TA bill is in prescribed standard form.
2.		All details of departure, arrival mentioned clearly and tallies with timetable.
3.		Pay drawn is mentioned in bill and the rate of DA is as per the prescribed rate

	admissible.
4.	Total in bill claimed is correct with period of duty/tour.
5.	Condonation of delay by controlling officer if TA is claimed late i.e. after 3 months of duty /tour performed.
6.	Contingent bill is not more than the DA rates admissible per day.
7.	Consolidated TA is sanctioned by HOD of department.
8.	Tour programme is approved
9.	Training certificate is attached and where messing and boarding are provided 20% TA is claimed.

3.

G	ESTABLISHMENT (GAZETTED)
4.	CHECK ON VARIOUS RECOVERIES:
	ITEMS TO BE CHECKED
1.	Income tax and Professional tax are deducted as per rate and slab.
2.	Recovery of CGEGIS is as per appropriate grade and allotted rate
3.	Compulsory recoveries like PF, etc are recovered and accounted through vouchers
4.	All recoveries for rent, water, geyser, garage etc are at current rates and arrears as per revised rates are recovered.
5.	Advances are recovered as per sanction orders and vouchers issued for accountal.

G.	ESTABLISHMENT (GAZETTED)
F	CHECK ON RETIREMENT CASES:
4.	ITEMS TO BE CHECKED
1.	Service particulars giving qualifying service in gazetted period and last 10 months pay particulars for average emoluments / last pay whichever is more · Leave balance of Earned leave(LAP) / HLAP available for encashment of leave
2.	CGEGIS amount calculation for payment as per year and month of cessation and table relevant for the year.
3.	FSC received and details available in case of officers who have rendered service with other organization on deputation during the service of gazette period.
4.	No claim certificate of accounting units under which the officer was for the last three years has been received before release of settlement dues.

G	ESTABLISHMENT (GAZETTED)
5.	CHECKS ON MISC. ADVANCES:
	ITEMS TO BE CHECKED
1.	Amount of Advance sanctioned and date of release and disbursal of it in installments to the employees.
2.	Rate of interest applicable on advance
3.	Recoveries from salary are regular as per no. of installments
4.	Levy of Penal interest charged for non-compliance of terms and conditions stipulated to the advance.

5.		Rebate entitlement as incentive for small family norms adopted is supported with sanction and entry in service sheet.
6.		Recovery of Interest is affected immediately on completion of principal amount.
7.		Clearance and updated account of Misc. advances through suspense register tallying with general books.

H	ESTABLISHMENT (NON-GAZETTED)	
A	SALARY BILLS	
ITEMS TO BE CHECKED		
		As soon as the bill is received in the Bill receiving section, it should be ensured that it is in the prescribed form and signed by the Drawing Officer whose specimen signature should be available in the A/Cs. Office
1.		The following documents should be invariably attached with the bill :-
2.		Memorandum of differences.
3.		Cadre statements showing details of sanctioned cadre and men on roll.
4.		Absentees' statement.
5.		Increment statements (Gazetted Officers).
6.		Accounts verified Vouchers of TA, OT, NDA and other allowances.
7.		Statement showing the recoveries of various advances like festival advance, scooter advance, car advance, HBA etc.
8.		PF recoveries statement.
9.		Rent rolls statement.
10.		Electrical energy charges statement.
11.		Diet charges and recovery statement.
12.		Statement showing recoveries towards Stores and Debit and Station Debit.
13.		Deduction statement fori.
14.		Subscription for Railway institutes.
15.		Amounts due to Railway co-operative societies.
16.		Recovery Statement of CGEGIS
17.		Recovery Statement of Professional Tax.
18.		Allocation Statement.
19.		Statement showing the details of cost recoverable from siding owner or state govt. / local bodies towards staff posted on siding / level crossing.
20.		Due drawn card duly verified by Accounts invariably attached when arrears is claimed / drawn.
21.		Certificate must be forthcoming for all adjustments required in respect of pay, allowances, deductions etc on account of assumed attendance adopted for the immediately preceding wage period have been carried out in this bill based on the actual for the same period and no items have been left over unadjusted.
22.		C06 No. is then allotted to the bill and the bill is passed on to the bill passing clerk by the Programmer Clerk.
23.		The No. of posts in each category charged in the bills are checked with the sanctioned strength of the Pay Bill Units as noted in the scale check register.
24.		In the case of employees whose name appears for the first time in the establishment bill but is not a case of first appointment, audited LPC is checked.
25.		It is checked that the pay roll of each unit contain a statement showing sanctioned

		strength and the actual strength of the unit.
	26.	A statement (MOD) showing the reasons of the variation between gross salary charged in the bill and the reasons for variations are explained is attached with the bill.
	27.	Scale check register is posted from the salary bill to ascertain actual operation of posts as against sanctioned strength.
	28.	In case of promotions / demotions / pay fixations / removal / dismissals / suspension / increment and any new claim, it is seen that the sanction of competent authority has been obtained.
	29.	The amount of all allowances like DA, CCA, HRA, etc. charged in the bill has been checked with reference to the rate prescribed from time to time.
	30.	Other Miscellaneous payments like washing allowance, Honorarium are paid only to eligible staff having fulfilled the condition for drawal of such allowance and sanction of competent authority is there for making such payments.
	31.	Any additional payments to employees like special pay, personal pay, family planning allowance, traveling allowance reimbursement of school fees are also included after proper check and sanction by competent authority.
	32.	In case of leave, following aspects are to be checked :-
	a.	Sanction to the leave, its extent and nature.
	b.	Admissibility and correctness of leave salary.
	c.	Report of the date of return to duty.
	d.	In case of employees who were on leave for more than 30 days, it is ensured that no transport allowance is paid to them.
	e.	Employees who have gone on deputation, their FSC charges have been received and properly accounted for.
	f.	It is seen that no arrears have been included in the pay sheet without the same being verified by means of due & drawn statements.
	g.	Expenditure is correctly classified in allocation statement.
	h.	Proper recovery is made for assumed attendance.
H		ESTABLISHMENT (NON-GAZETTED)
	B.	CHECK ON VARIOUS RECOVERIES: -
	1.	While checking recoveries towards PF/VPF it is seen that PF A/C. No. are allotted to all the employees covered under the bill and no recovery of PF/VPF is made without allotting the PF A/C. No. PF Nos. should not be repeated in any offices/units concerned.
	2.	Regular recovery towards rent, electric charges etc. have been made in respect of employees who have been allotted Railway Quarters and in such cases no HRA is drawn.
	3.	For correct & complete recovery of electric charges if a bill has not been received in respect of any employee occupying Railway Quarters, the final bill has been called for from electrical department and recovery made provisionally subject to final adjustment on receipt of correct bill from electrical department.
	4.	Recoveries towards various advances (HBA, Festival Advance, Car Advance, Scooter Advance) are made and vouchers are passed on to Suspense Section.
	5.	Recovery of Income Tax and Professional Tax are made as per rates prevalent.
	6.	The disbursement statements or summary for deduction made for amounts payable to other parties like Institutes, Credit Society etc. has been checked with the grand total.

	7.	Recovery of GIS as per prescribed rates has been made from all the employees.
	8.	Recovery of Diet charges is as per statement attached with the bill.
	9.	Recovery of Stores debit and Station debit is passed on to the concerned accounting unit.
H		ESTABLISHMENT (NON-GAZETTED)
	C.	CHECK ON TA BILLS : -
	1.	The bill is in the prescribed form and is signed by the Controlling Officer.
	2.	The arrival/departure has been verified with the railway timetable.
	3.	In case of late arrival of trains, necessary certificate from the station has been enclosed.
	4.	The rate charged in the bill is correct with reference to the pay drawn by the employee.
	5.	In the case of attendance in a court as a witness, the TA bill is supported by certificate from the court.
	6.	The arithmetical accuracy of the bill is checked.
	7.	Contingent charged does not exceed one day's daily allowance.
	8.	Any advance of TA granted has been fully recovered from the TA bill.
	9.	The correctness of pay shown in the journal has been checked with the bills.
	10.	If TA has been claimed late, the reason for delay has been accepted & condoned by the Controlling Officer.
H		ESTABLISHMENT (NON-GAZETTED)
	D.	OTHER GENERAL POINTS: -
	1.	Saving register is maintained and includes all items of expenditure disallowed at the time of internal check.
	2.	Register of serious irregularities is maintained.
	3.	Objectionable items are posted in the objection book and taken up with the Executive Officers concerned through disallowance list/letters.
	4.	Manual corrections in computerised pay sheets should be strictly prohibited. Over payment of amount below Rs.1000/- should be recovered from next months pay sheet.
	5.	The Calendar of receipts of pay sheets drawn between Accounts and Personnel Branches should be strictly adhered to so as to facilitate proper internal check.
	6.	Efforts should be made by all units to bring more staff under ECS/Bank Payment.
	7.	The paid bills and vouchers are properly accounted for and returned to the A/Cs. office within the prescribed period of 30 days by the Cash Office.
	8.	The post check of paid vouchers is properly conducted by the A/Cs office and Acquittance Certificate granted.
	9.	Appropriate action has been taken for amount short passed in Audit Bills giving full particulars.
	10.	The irregularity statements issued by the A/Cs. office against the Cashier under check should be called for to ascertain the nature of irregularities noticed previously and whether requisite action has been taken to set them right.
H		ESTABLISHMENT (NON-GAZETTED)
	E.	ESTABLISHMENT SUSPENSE

1.	Entry of the Principal amount of advance in the Suspense is checked with the sanctioned amount as shown in the memorandum.
2.	Ensure commencement of recovery from the succeeding month of grant of advance. In case of HBA, the commencement of recovery should commence within 18 months of the drawal of the 1st installment.
3.	Ensure that recoveries are made without any interruption till the Principal and interest is recovered. Investigate cases where these recovery abruptly ceases.
4.	Ensure transfer/receipt of outstanding balances in the event of transfer of the concerned employee.
5.	Ensure recovery of the outstanding amount of advances from DCRG/Retirement dues in case of retiring employees.
6.	Correct amount of interest is worked out and certified.
7.	Ensure Penal rate of interest is applied where conditions applicable to the loan have not been fulfilled by the employee.
8.	Bookings in Deposit 'E'/Misc. Advance 'E' are cleared by resorting to correct accountal.
9.	Write off proposals are processed only after ensuring that no recovery is possible from any available source.
10.	Suspense balances are reconciled with general books.
11.	Each entry should carry complete description of sanction and recovery alongwith CO6/CO7, J V and CMR No. etc.
12.	Refund of unpaid items received from books is tallied with the entry in the Deposit 'E' register