

EAST CENTRAL RAILWAY

Office of the
Principal Chief Materials Manager
Hajipur, Bihar, 844101

Stores Instruction No: 166 dated 21.08.2026

All Stores Officers

E. C. Railway

Sub: Expedited vetting of contracts and their amendments

Ref: i) PCMM and PFA's joint note dated 02.05.2025

ii) CMM-II and FA&CAO/WST's joint note dated 20.05.2025

iii) CMM-II and FA&CAO/WST's joint note dated 19.08.2026

In order to expedite the vetting of contracts and their amendments, a joint note has been signed between PCMM and PFA on 02.05.2025 defining a standard time frame for vetting. Salient points of the joint note are as under:

1. Contracts are to be sent for vetting within 02 days of acceptance of tender. If SD is required, contracts are to be sent for vetting within 02 days of receipt and verification of SD.
2. Accounts officials shall vet or return the contract within 03 days of its receipt. Where observations/clarifications are required, the same shall be communicated and complied within next 02 days. All observations requiring compliance shall, as far as practicable, be communicated in one go and not in a piecemeal manner, so as to avoid repeated movement of file and consequent delay.
3. Amendment cases (MAs) to be sent for vetting within 01 day of approval of the same by Competent Authority and the same shall be vetted within next 03 days.
4. Vetting of contracts and amendments shall be carried out concurrently in e-file as well as in IMMIS, wherever applicable.
5. CMM-II and FA&CAO/WST shall monitor the progress of vetting cases on a regular basis. Any recurring issue or requirement of clarification affecting timely disposal of cases shall be addressed through appropriate standing clarification/course of action, wherever considered necessary.

Accordingly, joint notes have been formulated between CMM-II and FA&CAO/WST and a standing clarification/course of action has been issued on 20.05.2025 and 19.08.2026 which is to be followed by all concerned.

This is issued with the approval of PCMM/ECR/HJP.

DA: As above

KISHOR

MALAKAR

Digitally signed by
KISHOR MALAKAR

Date: 2026.08.21
11:14:31 +05'30'

(Kishor Malakar)

Dy. Chief Materials Manager - II

E. C. Railway, Hajipur

Authority File No: ECR-HQ0STR(ICIT)/0002/2024-O/o Dy.CMM/IV/HQ/ECR-Part(1)

Computer No: 300919

Copy for kind information to:

FA&CAO/WST

All Accounts (S&W) officers

East Central Railway

JOINT NOTE

File No. ECR-HQ0STR(GS)/4/2024-(e 279759)

Dated : As signed.

Sub : Standard time frame for vetting of Purchase Orders/amendments/ Annual Average Consumption/ RC-RGC contract etc.

- 1.0 Timely issue of Purchase Orders/RC-RGC contracts after settlement of tender cases is one of the KPI of Stores department and improves availability of materials too. It has been noted that in 2024-25, the average time for release of Purchase orders requiring vetting is 31 days. Delays have occurred both at the end of Stores officials as well as account officials.
- 2.0 To streamline and improve the situation, following instructions are issued :
 - (i) Purchase officers will send the Purchase orders/contracts requiring vetting within 2 days of acceptance of the tender case.
 - (ii) In cases where Security Deposit is mandatory, the case should be forwarded to Accounts within 2 days after receipt of SD. Accounts officials will vet the Purchase Orders/contracts within 3 days of receipt.
 - (iii) MA may be sent to accounts within 1 day of approval and account officials should vet the same within a time frame of 3 days.
 - (iv) AAC/EAR revisions should be sent to accounts within 1 day after approval by PCMM for vetting and the same should be vetted within next 3 days.
- 3.0 The online requests as well as efile should be sent concurrently to avoid delays.
- 4.0 In case, there are observations/objections/clarifications requiring by accounts during vetting, the same should be sent in one go and not in a piecemeal manner. The stores official will reply such observations within 2 days and accounts should vet the PO/MA/AAC etc within next 3 days based on clarifications.
- 5.0 In case of clarifications, the same be provided on efile only. In case of correction, draft PO/MA can be returned by accounts officials.
- 6.0 There are certain repetitive observations, which are raised in many files. A standing clarification in writing shall be provided ^{by} CMM-II for such repetitive observations/clarifications.
- 7.0 The above timeline may be followed strictly.

CMM-II and FA&CAO/WST will monitor the above guidelines on weekly basis to start with.


PFA/ECR


PCMM/ECR

2/5/25

East Central Railway

Sub: Meeting on timely vetting of POs/MAs held on 07.05.2025

Ref: Joint note no. ECR-HQ0STR(GS)/4/2024-(e 279759) dated 02.05.2025.

In reference to above joint note, a meeting was held on 07.05.2025 in the chamber of CMM-II to discuss the observations of same/similar nature raised during vetting of POs/MAs.

Following officials attended the meeting:

Shri Mahesh Kumar, CMM-II

Shri Kishor Malakar, SMM/C&W

Shri Sankalp Narayan Singh, FA&CAO/WST

Shri Viraj Singh, Dy.FA&CAO/S&W

Shri M.A. Haque, Sr.AFA/S&W

Following points were discussed:

Sr. no.	Common Finance observation	Course of action to be taken
1	History Sheet of the item is required to be digitally signed/authenticated.	HS attached in TC minutes/Acceptance note on IREPS is digitally signed by the purchase officer/his authorized official. The same HS will be placed in e-office file.
2	NPQ calculation should be attached separately in file with authenticated HS.	NPQ calculation will be done based on the HS attached with TC minutes/acceptance note and the same will be reproduced in the TC minutes/acceptance note. Copy of TC minutes/acceptance note is attached with e-office file while sending the POs for vetting. NPQ calculation will thus be available to the PO vetting officials.
3	Stock shown in UDM should be deducted in NPQ calculation/Quantity Review sheet.	As per Stores Instruction No: 119 dated 25.04.24, stock in excess of 02 months' requirements in UDM is to be considered in NPQ calculations except where exemptions are given in Office Order.
4	In Quantity Review Sheet, column of Demand No., Demand Date, Tender Details, Qty. & Total Quantity have been left blank in Uncovered Dues, which requires to be mentioned.	NPQ calculation is mandatorily done in every purchase case and therefore there is no possibility of excess procurement against old demands. There are some old demands (uncovered dues) in IMMS. Authority for deletion of these old demands has not been given to P-sec dealers. These demands are required to be deleted individually by Purchase officer. At the time of preparing PP for processing tender/ finalization of tender, the old (not needed) demands should be weeded out.

6	Whether the item which is to be procured through the instant tender is available on GeM or not? Confirmation in this regard may please be connected for better appraisal.	Items of general use (not specific for railway's use) only are to be purchased through GeM. Availability of items on GeM is examined at the time of tendering. A declaration in this regard is mandatorily required to be given by the officer at the time of publishing the tender and it is part of the NIT.
7	Item as per LPO was a Safety item whereas in present tender it is a non-safety item.	Nature of the item that whether it is a safety/passenger amenity/must change item will be as per HS of the item attached with TC minutes/acceptance note.
8	Net required quantity as per Demand Review of Depot differs from the required quantity calculated in TC minutes/acceptance note.	As per stores Instruction 79A, Net Procurable Quantity (NPQ) in a tender is to be decided by the Purchase Officers based on data/details available in IREPS/IMMIS/UDM as per extant procedures and in accordance with latest instructions issued from time to time on this matter.
9	Unaccepted Counter offer quantity was allotted to the firm including ordered quantity and system generated LoA as well as Auto Generated PO were prepared and processed for finance clearance rather than manual draft PO.	The matter has been taken up with CRIS. A reminder will be sent to CRIS. Till the issue is resolved by CRIS, following uniform procedure for dealing such cases will be adopted by all purchase officers: <i>LOA and counter offer will be issued as per acceptance. Unaccepted counter offer quantity will be loaded on the firms to whom LOA has been issued/who has accepted counter offer as per acceptance. PO will thereafter be made manually in IMMS and sent for vetting to finance as per value limit of PO vetting.</i>
10	Calculation of buffer shown in Acceptance Note seems incorrect. The same may please be reviewed and rectified.	All relevant details for arriving at the NPQ including buffer should be correctly mentioned in TC minutes/acceptance note. Inadvertent mistakes needs to be corrected/resolved expeditiously.
11	Instead of mentioning SD as Not Applicable in PO, basis of exemption from the SD money i.e. RDSO/CLW approved vendor list, Not Applicable for order value below 25 Lakh etc, is required to be mentioned.	Ground of SD exemption should be mentioned in the TC minutes/acceptance note and the same can be mentioned in PO also. Followings may be mentioned for SD exemption depending upon the situation: (i) SD exempted PO value being less than Rs. 25 lakh (ii) SD exempted as the firm is RDSO/CLW/ICF approved (iii) SD exempted as the firm is registered with Railways for trade group of the item (iv) SD exempted as the firm is a PSU/Govt. department.

Long

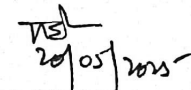
Yes

12	Rounding off should be done at the final stage of quantity calculation and not at the monthly consumption stage (MC).	Calculation of NPQ should be done on the basis of AAC and rounding off, if required should be done to the calculated NPQ.
13	Value of draft PO is Rs.9,14,116/-. Vetting limit of PO value is above Rs.15 Lakh for Safety/ Passenger Necessity Items. It is mentioned in office note that "This is non-safety item". If item is not safety then it may be passenger necessity item.	Nature of the item i.e. safety/Passenger necessity/Must change will be as per the HS attached with TC minutes/acceptance note.
14	As per Demand/Demand Review of Depots, Purchase Proposal, Tender Schedule, Tabulation Statement, Acceptance & LoA, the unit of quantity is mentioned in "Set" whereas in the Demand Review of depot, the unit of quantity has been shown in "Nos." which is contrary to each other. The same may please be clarified whether actual unit is "Nos." or "Set".	Stocking unit and buying unit of item should be examined at the time of making PP. For multi-depot item it should be ensured that buying unit of the item is same for all depots.
15	Bank details furnished are in firm's letter head instead of Bank's Letter head. Hence, Mandate Form for EFT/NEFT/RTGS in original/proper format duly authenticated and issued by the concerned bank branch requires to be attached with the Modification Advice to avoid litigation in future.	While processing request for change of bank details, following details can be checked: <i>(i) Firm's request (ii) bank details on firm's IREPS login (iii) bank details of the firm in recently opened tenders/recently placed POs (iv) compliance of JPO issued by Railway Board vide L/No: 2019/AC-11(CC)/37/8 dated 10.07.2019 in this regard.</i>
16	Change in bank details is highly sensitive issue, therefore, to safeguard the interest of Railways and also to avoid any sort of litigation in future, a practice of asking No dues/objection certificate from the previous bank should be adopted and this will also check the possibility of ill-intention of the firm having any outstanding/liabilities with the previous bank.	

17	Signing of PO by Competent officers	POs will be signed by competent officers as per para 4(D) of SOP Pt. 'D' i.e. as follows: Signing of Purchase orders on suppliers selected in accordance with the prescribed rules and procedures and post order correspondence: Dy.CMM & above-full power, SMM- Upto acceptance powers of Dy.CMM. AMM- Upto acceptance powers of SMM.
18	Some POs of NIL value are sent for vetting.	When procurement of an item is done against more than demand for the same consignee, then NIL value PO is generated by IMMS. Such PO fetches only one demand. In such cases, draft PO is to be prepared manually on IMMS after incorporating all the demands against which tender was processed.

Guidelines/timeline issued vide above referred joint note are to be complied by all concerned. Vetting of POs/MAs for safety/passenger necessity/Must change items should be given priority and may be cleared on priority.


FA & CAO/WST/ECR


CMM-II/ECR

No. ECR-HQ0STR(GS)/4/2024-(e 279759)

Dated : 20.05.2025

Copy: PCMM/ECR: for kind information please.
PFA/ECR: for kind information please.
All Stores officers for information and necessary action please.
All Accounts officers (S&W): for information and necessary action please.

EAST CENTRAL RAILWAY

Sub: Standing clarification/course of action to be taken in case of vetting of PO/MA etc
Ref: PCMM and PFA's Joint Note No: ECR-HQ0STR(GS)/4/2024 (E-279759) dated 02.05.2025

In reference to the Joint Note between PCMM and PFA and in order to expedite the process of vetting of PO/MA etc, following standing clarification/course of action has been decided:

Sl No	Observation	Clarification/Course of action
1	Approval of PP by the competent authority through iMMS authentication trail should be enclosed in file.	CRIS has implemented Digitally Signed PP w.e.f. 01.01.2026. Previously, digitally signed PP was not available and hence, authentication trail was required. Currently, either Digitally Signed PP or authentication trail may be attached in file and approval of the PP may be verified from either of the two. IMMIS has checks and balances and it does not allow floating of tender without approval of competent authority as per SOP. Purchase proposal can be approved in IMMIS only as per delegation of power.
2	Qty tolerance has been mentioned in the draft PO which was not mentioned in the LOA or Acceptance Note.	Qty tolerance once incorporated in the PP, becomes a default condition which automatically gets incorporated in the draft PO. It is not required to be incorporated separately in the acceptance note. It gets auto populated from the tender document and cannot be edited at any stage by any one before contract generation.
3	As per the instructions vide S. No. 2 of Joint Note issued by FA&CAO/WST & CMM/II/ECR dated 20.05.2025, detail calculation of NPQ is to be reflected/incorporated in the Acceptance Note. Why separate review sheet is being referred when NPQ advised through the said Joint Note?	NPQ calculation is mandatory, without which order quantity cannot be arrived. Format of NPQ calculation can be in any form (which may be in the body of acceptance note or attached as PDF in tender file or attached as PDF in the TCM/Acceptance note) by the purchase officer. However, Account department has liberty to check the correctness of NPQ calculation.
4	As per Sr. No. 1 of Joint Note issued by FA&CAO/WST & CMM/II/ECR dated 20.05.2025, History Sheet on IREPS duly digitally signed by the Purchase Officer/his authorized official must be placed in e-office file. The same may please be enclosed.	History Sheet is a system generated document and does not require any signature. History Sheet based on which NPQ calculation has been done may be downloaded and attached in e-file and can also be checked by any IMMIS user including accounts.

5	What is the difference between NPQ and QRS? pl explain	There is no difference between NPQ and QRS. NPQ stands for Net Procurable Quantity. QRS stands for Quantity Review Sheet. QRS is the name of the sheet in which NPQ calculation is done. Sometimes QRS is also called as QWS (Quantity Working Sheet). Hence, for all practical purposes, NPQ and QRS and QWS are one and the same which are used to determine the Net Procurable Quantity.
6	History sheet is supposed to be a system generated document. Then why ABC category is blank for this item?	History Sheet "IS" a system generated document. ABC category is based on consumption value. For a newly stocked item, consumption has not started yet. Hence, system cannot define the category of the item and hence, IMMIS keeps it blank initially. After completion of financial year, IMMIS auto-allocates ABC category to the items based on consumption value. No manual intervention can be done by any one for classification of category of the items in History Sheet. Authenticity of the History Sheet can be verified by any official of accounts department having access to IMMIS.
7	Many times, vetting is required in cases of change in consignee, change in paying authority, price agreement due to system requirements. But file is returned with observation, "rules, letters or Screenshot regarding requirement of vetting, if any, may please be attached for better appreciation please".	Vetting is a requirement imposed by the IMMIS system which is to be followed as there is no option to bypass the system requirements created by CRIS. Such requirements are imposed by CRIS only after due consultation with Railway Board and hence, the same is to be adhered.
8	Observation of the accounts deptt. regarding status of the item Safety/Non safety at the time of demand generation and at the time of acceptance.	Safety / Non safety nature of the item is being decided by RB and necessary flagging /deflagging on IMMIS is being done by the CRIS automatically and there is no manual intervention in it. Hence, latest status of the item in IMMIS History sheet shall be considered as the final confirmation for the status.
9	At the time of initiation of procurement, the category of the item was shown as A whereas at the time finalization of tender, the category of the item is shown as B1	ABC category is based on consumption value of the item in the previous financial year. Therefore, in the month of April, all items are re-categorized based on their consumption value of previous financial year. This is also being done automatically by the system and there is no manual intervention in it. Hence, latest status of

		the item in IMMIS History Sheet shall be considered as the final confirmation of Category of item.
9	At the time of initiation of procurement, the CP Month was shown as May whereas at the time finalization of tender, the CP Month was shown as September.	CP Month of the item is fixed based on the ABC category of the item as per Stores Instruction No: 116 dated 18.03.2024. ABC category is based on consumption value of the item in the previous financial year. Hence, in the month of April-May, the CP Month of all items are re-fixed after re-categorized is done by the system. Hence, latest status of the item in IMMIS History Sheet shall be considered as the final confirmation of CP Month of the item.
10	At the finalization of tender, requirement of X depot has been clubbed with Y depot and order has been placed for higher qty for Y depot. Purchase officer to confirm that there is no loss to railways.	Bulk procurement at HQ is always concerned with the complete Zone. And it is a common practice in stores department to provide assistance from one depot to another and inter-depot of transfer of material is a very frequent activity. Hence, clubbing of requirement may be done if it is within the overall NPQ of ECR. It is normally done to make sizable quantity for delivery or to fulfil the material requirements of the zone. There is no loss to Railways as it is done only to protect the financial interest of Railway.
11	Vetting of PO in e-office and in IMMIS	Vetting can be done only in IMMIS as manual vetting in e-office can not lead to generation of contract in IMMIS. Simultaneous vetting is duplicity of work. However, documents related to vetting may be uploaded/attached in e-file and in order to bring into notice that draft PO/MA has been forwarded in IMMIS, the draft PO key/MA key is to be mentioned in e-file so that associated accounts can easily find out the draft PO in IMMIS. Reference of the concerned e-office file should be given in IMMIS in remarks column.
12	Vetting of POs are often being returned with the observation that demand balance qty is shown as equal to demand qty. According to Accounts Department, if demand qty is X and proposed qty is Y, demand balance qty should be X-Y.	The interpretation is not correct. The matter has been discussed with CRIS. CRIS has informed that demand balance qty is shown in the PP to ensure that proposed qty is not greater than demand balance qty. This check is required when coverage of a demand is done in multiple tenders. For example: If demand qty is X and in the previous case, coverage has been done for Y

		Nos, then in the next tender, proposed qty should not be greater than the demand balance qty i.e. X-Y. CRIS has further advised that only digitally signed PP should be considered as the authentic PP and any other PDFs are not to be considered. And once a PP is digitally signed, no changes in possible in that PP by anyone.
13	Vetting of POs are often returned when shortfall qty of one depot is covered against another depot.	Bulk coverage at HQ is always concerned with the overall requirement of the zone. Many times, requirement of small depots are clubbed with the NPQ of bigger depots at the procurement initiation stage itself as there is possibility of receipt of higher rates for smaller quantities. Many times, it may so happen that the requirement of X depot gets reduced after floating of tender whereas the requirement of Y depot gets increased after floating of tender. In all such cases, procurement is to be done keeping the overall requirement of ECR in mind. If procurement is done within the overall requirement of ECR, that procurement is to be considered as valid.
14	Demand qty shown in PP is X whereas the demand qty considered for procurement is Y which is higher than X.	There are provisions for manual updation of demand. At the time of submission of demand, depot officers make manual corrections in the demand. Such corrections are required to correct discrepancies in the auto-generated demand. However, since, these corrections are done manually, purchase proposal in IMMIS does not capture these corrections but provision is given to purchase officials to make corrections in the demand qty. Therefore, if procurement is done within the qty endorsed by Depot Officer, the same is to be considered. NPQ calculation is anyway to be done at HQ to prevent any excess procurement due to such manual corrections.
15	Vendor directory is being asked for PAC items.	There is no vendor directory for PAC items. User department is competent to certify PAC as per MSOP Part-D Para 1.2(B).

The above guidelines have been formulated to induce efficiency and reduce delay in communication of purchase order after tender acceptance. Vetting of contracts should ideally be done within two

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19/08

days of generation of draft contract. It will improve material availability and also the efficiency shield parameters of ECR.

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19/12

FA&CAO/WST

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19/12/08
CMM-II

Copy to: PCMM/ECR/HJP – for kind information
PFA/ECR/HJP – for kind information
All Stores Officers – for information and necessary action
All Accounts (S&W) Officers – for information and necessary action

