

NOTE

LAWS, RULES AND PROCEDURES ADOPTED FOR PASSING OF EXPENDITURE BILLS.

Bills handle by FA&CAO (Expenditure) office of HQ WCR are of following types –

1 Petty Contract Bills.(Form E 1336) – This form is used for making payments to contractors in connection with works or supplies for a single payment for a job or contract ,on its completion.

2 Running or On Account Bills (Form E 1337) - The running or on account bill is intended for use in contract works only and for large contract for supplies .On account payment are made only in cases where in single payment on completion of the work will cause hardship to the contractors, the work being one spreading over a considerably long period.

3 Final Bills –(Form E 1338)- This form is used for making final payments i.e. on closing the running accounts for the works .Normally only one final bill should be prepared against agreement or work order.

4 RITES Inspection Fee Bills – These bills are directly received from the respective zones of RITES (i.e. Northern, Eastern, and Western & Southern) and passed as procedures given in Procedure order vide letter no HQ/AC/Stores /SF/909 dated 31.10.2006.

Stages of Passing of Contractor Bills.

1. As and when Contractor bills are received from concerned executive office, the same are registered in computer and separate registration no. for each category of bills is provided by the concerned dealing Accounts Assistant .

2. Necessary checks on bills as per the procedure are done by bill clerk

3. If bill found in order, necessary check for admitting the amount payable to the Contractor /suppliers is exercised on AFRES and after that concerned bill clerk

passes and forward the same to his section Officer in charge for further scrutiny and authorization.

4. On receipt of checked bills from bill clerk concerned Section Officer exercise relevant checks on AFRES and forward the same to Accounts Officer if found in order for authorization.

5 After being authorized by the Accounts Officer, CO7 (Cash Order) is generated by bill clerk and signed by Section Officer & Accounts Officers.

As per practice in vogue the dealing clerk after due cheking on bills if found in order prepares the AU-6 and CO7 (Authorization of bills) simultaneously and put to Section officer in charge to save the dual time taken for preparation of CO7 after authorization. In case either Section Officer or Accounts Officer found the bills not in order to release the payment, the bill is returned to executives with cancellation of concerned CO7, already done by bill check.

6. Approved and Signed CO7 are dispatched for preparation of cheques to Books Section of FA&CAO's Office.

7. Cheques are prepared by Accounts Office (Books Section) and dispatched to the concerned Contractors/ Suppliers through Pay Office.

As per practice in vogue the Accounts Office (Books Section) prepares cheques on AFRES for the bills duly passed by various sections till 16.00 hrs on the date.

Codal Provision – Following paras of different codes deal with Bills and, are being followed while passing the Contractor/Supplier Bills on WCR.

Accounts Code – Para 1104 to 1110 .

Engineering Code – Para 1335 to 1355 .

These Must Be Ensured:-

- 1-Bills are in original and have been prepared in the prescribed form and they are arithmetically correct.
- 2- That the expenditure involved in the bill if relating to a work is covered by a sanctioned estimate.
- 3-That the expenditure covered by the sanctioned budget allotment.
- 4-That reference to the agreement /work order no, the designation of the official who recorded the measurement and reference to number and page of measurement book in which the measurements have been recorded are given.
- 5-That all recoveries to be made from the contractor if any or cost of material supplied if any ,have been recovered and certified to that effect.
- 6-That there are no delays in making measurements or in preparing bills after measurement have been taken.
- 7-That the rates to be paid for in the bill are the same as those detailed in the scheduled attached to the agreement or the printed schedule of the rate and rates higher than those provided in the agreement or work order are not allowed without specific sanction of the competent authority.
- 8-The necessary certificates are furnished in the final bills in respect of the technical checks laid down in Para 1338 (ii) (a) to (g) of the Engineering Code.
- 9 –That the units of calculation and rates are entered in words as well as figures.
- 10-That the bill has been signed by the contractor in token of his acceptance of the correctness of the bill.
- 11- That the bill has been signed by the Competent Authority in token of his acceptance and accuracy.
- 12- That all the corrections have been attested by the Competent Authority and the Contractor.
- 13- It has been duly certified that work has been completed within the specified time period or extension if any granted as per the terms /condition of Contract Agreement.
- 14- In case of quantity variation beyond scheduled it should be duly sanctioned by the Competent Authority and duly vetted by finance where ever necessary.
- 15-Engagement of Graduate Engineer/Diploma Engineer, as the case has been certified otherwise necessary recovery done from bill.

DISCLAIMER

The above information is provided as a guiding factor to suppliers. All statutory requirements are to be compiled with even if not included above. The above information does not in any way supercede any codal provisions of Indian Railways and any extent instruction of Railway Board issued from time to time.