

## ACCOUNTS DEPARTMENT

### EXPENDITURE BILLS

#### DO'S

- Ensure that the expenditure incurred by an Officer is within his competency.
- Ensure to prepare check list for each kind of expenditure/bills and follow them scrupulously.
- Ensure that the bill has been signed by the officer competent to sign the same and that his signatures tally with those available in the record and also ensure that all corrections/alterations in the bills are attested by the competent authority to do so.
- Ensure that measurements have been recorded by the authority competent to do so and the methods of measurement as specified. Cross check to ensure that the prescribed percentage checks done.
- Ensure validity of concerned Paper Securities, if any, while passing every bill and ensure that the paper securities are in the custody of Accounts Officer concerned and prescribed review has to be made to extend the currency of the paper securities.
- Ensure that the recurring charges, which are payable of fulfilment of certain conditions or until occurrence of certain events, a certificate from the drawing officer is forthcoming to the effect that the necessary conditions have been duly fulfilled.
- Ensure that the expenditure has been properly and fully vouched and has been so recorded as to render the second claim on the same account impossible.
- Ensure that the bill bears certificate, where necessary from the responsible executive officer that the services for which the payment is passed has/have actually been rendered.
- Ensure that advance payment is released only in accordance with provisions of contract and that such payments are adjusted while making final payment.
- Before making final payment, ensure that a certificate has been furnished by the executives that the railway properties, if issued for temporary use of the contractors have been returned in good conditions or appropriated amount is recovered in lieu thereof.

- Copy of the concerned contract agreement should be kept at engineers-in-charge and he should ensure the execution of work as per the terms and conditions of contract mentioned in it.
- Officer-in-charge of unit should closely monitor 10 day report. Officer-in-charge should check up the correctness of 10 day report with CO6 register.
- Ensure that the claim is not time barred.

## **DON'TS**

- Do not pass bills, if they are not in original/prescribed form and do not pass duplicate bills without verifying the reasons for allowing the same.
- Do not admit and pass supplementary bills without verifying the main claim and making necessary endorsement in the main/original bill.
- Do not admit and pass 90% value of bills without proper proof of dispatch and follow all terms and conditions stipulated therein.
- Do not admit and pass bills out of turn unless the officer concerned had authorised to do so.
- Bills which have some discrepancy in emergent cases should not be passed without the approval of the Officer concerned and to be ensured to keep the amount under 'Objectionable items'.
- Do not allow amount passed as advance of incurring expenditure beyond the reasonable period and call for the final bills for clearing the suspense head (MAR).
- Don't forget to record the fact of payment so as to render a second claim being passed for the same transaction impossible.
- Don't delay refund of Earnest Money/Security Deposit to the contractors after the work or supply has been completed and the maintenance period has been completed.
- Don't delay refund of earnest money to the unsuccessful tenderers after the tenders are finalised.
- Don't forget to check the previous On-account bill passed and posting in the Contractor's ledger.
- Don't forget to ensure that all the recoveries have been made properly and to recover the penalties if any, from the respective bill itself, in case of mechanised cleaning contracts.
- Do not forget to ensure recoveries viz., seignior age, building cess, conservancy, water charges etc., as per the agreement conditions.