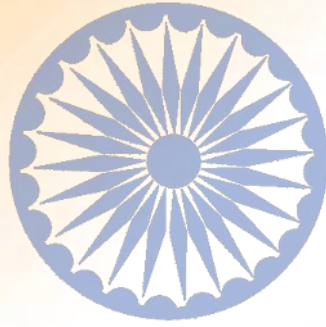




निवारक और शिकायत जाँच की चेकलिस्ट (लेखा)



CHECKLIST FOR PREVENTIVE CHECK AND COMPLAIN INVESTIGATION (ACCOUNTS)

VAW - 2025

जारीकर्ता: सतर्कता विभाग, एसईसीआर, बिलासपुर
Issued by: Vigilance Department, SECR, Bilaspur

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14	ACCOUNTS	Reconciliation of Misc. Railway receipts at Accounts Office or Divisional Cashier	1	2025
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Checklist for Handling Failed NEFT Transactions under CIPS

Sl. No.	Checklist Item	Yes	No
1	Was the failed NEFT transaction identified from the bank scroll (E-scroll)?	☐	☐
2	Was the transaction marked as "Unpaid" in the CIPS unpaid register?	☐	☐
3	Has the corresponding bill been returned to the executive department?	☐	☐
4	Has the executive department re-submitted the bill with corrected bank details ?	☐	☐
5	Has the payment mandate from the beneficiary been obtained along with the bill?	☐	☐
6	Was the failed NEFT amount refunded to Railways via NFTR/DD/Banker's Cheque?	☐	☐
7	Has the amount been transferred from "Remittance into Bank" to "Cheques and Bills"?	☐	☐
8	Has a Journal Voucher (JV) been prepared to transfer the amount to "CIPS Deposit"?	☐	☐
9	Has the revised advice for re-payment been issued via CIPS?	☐	☐
10	Has the suspense head "Deposit CIPS" been cleared after re-payment?	☐	☐
11	Has the updated status been verified in the CIPS report for the relevant period?	☐	☐

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Check List for Passing Contractors Bills

1	Is the bill in prescribed format and in "ORIGINAL"	YES/ NO/ NA
2	For First and Progress bills, are the original agreement with enclosures and performance guarantee available	YES/ NO/ NA
3	Is agreement no mentioned on the bill	YES/ NO/ NA
4	Are conditions, if any, mentioned in the TC minutes and draft agreement complied	YES/ NO/ NA
5	Is the allocation furnished in the bill in accordance with the sanctioned estimate	YES/ NO/ NA
6	Is the fund certification and work register posting furnished in the bill	YES/ NO/ NA
7	Is the currency for the period available	YES/ NO/ NA
8	Are Measurement Books enclosed for bills exceeding Rs 5 lakhs and Final Bills	YES/ NO/ NA
9	Are the necessary certificates, Test Check and signatures obtained in the measurement books	YES/ NO/ NA
10	Is the date of Test Check mentioned in the bill	YES/ NO/ NA
11	Does the signature of contractor obtain in the bill tally with that in the original agreement	YES/ NO/ NA
12	Is the executed quantity within the agreement quantity	YES/ NO/ NA
13	If not, is the rider proposal enclosed for variations duly concurred by finance, if applicable	YES/ NO/ NA
14	Is deviation statement enclosed	YES/ NO/ NA
15	Does the final bill amount tally with the final rider proposal	YES/ NO/ NA
16	Is No Claim Certificate enclosed for final bill	YES/ NO/ NA
17	Is the final rider Agreement along with the concurrence and sanction of the competent authority enclosed with the final bill	YES/ NO/ NA
18	Does necessary sanction of the competent authority exist for rider agreement	YES/ NO/ NA
19	Is the work order enclosed for Zonal Bills? If date of commencement is before the date of issue of work order, has it been regularized?	YES/ NO/ NA
20	For quotation bill, is necessary sanction of the competent authority been obtained	YES/ NO/ NA
21	Does DRM's approval exist for works pertaining to SOR	YES/ NO/ NA
22	For work orders exceeding Rs 1 lakh, has DRM's approval been enclosed	YES/ NO/ NA
23	For huge variation in work order amount, has competent authority's sanction been obtained	YES/ NO/ NA
24	Is the address of the contractor along with the payment (bank) details furnished in the bill	YES/ NO/ NA
25	In case of excess over estimate, is the certificate regarding cost escalation and other than cost escalation furnished in the bill	YES/ NO/ NA
26	Are the details of EFT enclosed with the bill	YES/ NO/ NA

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CHECK LIST FOR RECONCILIATION OF DEPARTMENTAL CHARGES

SN	Checklist Item	Yes/No
1	Is the engineering work being undertaken for an external agency (other railways, govt bodies, municipalities, or individuals)?	
2	Is the work executed by the Engineering Department and not by engineering workshops?	
3	Is the total cost of work (wages + materials + land if applicable) correctly calculated?	
4	Has the departmental charge @ 12.5% been applied once on total cost (not separately on stores)?	
5	Does the work fall under any exemption category (cost $\leq$ ₹500 for Territorial Army, BOT basis ROB/RUB)?	
6	If the Railway Board/General Manager has waived or reduced departmental charges, is the reason recorded and concurrence of FA & CAO obtained?	
7	Does the Railway gain some advantage by the remission (not necessarily financial)?	
8	If partial work is done by private parties (assisted/private siding), has the 6.25% departmental charge been applied on their share?	
9	Has the 12.5% departmental charge been applied on the Railway's executed portion of the work?	
10	Has the land cost borne by private party been excluded from departmental charge calculation?	
11	For departmental charges exceeding ₹10 lakhs, is reference made to Railway Board, unless conditions of para 1138E apply?	
12	For joint works at junction stations with Govt. Railways, are no extra departmental supervision charges included if reciprocity maintained?	
13	Is the 12.5% supervisory charge added to cost of stores sold directly to external parties, except to other Govt Railways?	



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Bank Guarantee (BG) Verification Checklist

SN	Checklist Item	Details/Remarks	Y/N
1	Form of BG	Ensure the BG is in the appropriate format as prescribed.	
2	Validity Period	Verify that the BG covers the specified amount and validity period as required.	
3	Drafting & Stamping	Confirm that the BG is correctly drafted and adequately stamped as per legal advice.	
4	Genuineness	Ensure the BG is genuine and has been accepted by the Law Officer.	
5	RBI Confirmation	Obtain confirmatory advice from the Bank to validate authenticity.	
6	Timeline of BG submission	Successful bidder shall have to submit PG within 21 days from LOA date. Does it is followed	
7	Fines	Whether in case of delay in submission of BG fines have been collected	
8	Expiry & Renewal Notification	Provide timely intimation to Executive Officers about the expiry of BG and obtain their acknowledgement.	
9	Coverage Amount	Ensure the BG covers the full amount prescribed as Earnest Money or Security Deposit.	
10	BG Register Maintenance	Maintain a BG Register in accordance with established protocols to ensure proper record-keeping and procedural compliance.	N

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CHECK-LIST FOR CHECKING VENODR/PARTY MASTER IN IPAS

SN	Checklist Item	Yes/No	Remarks
1	Is the party code 12 characters and unique?		
2	Is the vendor mandate form (F/6) properly filled, signed, and verified?		
3	Do party master details match the mandate form (bank, PAN, GST, etc.)?		
4	Are scanned supporting documents uploaded in the system?		
5	Are duplicate/similar party codes checked and avoided?		
6	Has Executive L1/L2 correctly entered the party data?		
7	Has Executive L3 checked and verified the entry before forwarding?		
8	Has Account L2 verified the forwarded data?		
9	Has Account L3 (Gazetted) confirmed the party?		
10	Are system logs/audit trails maintained for each approval stage?		
11	Are address, mobile, turnover changes properly documented?		
12	Are bank/GST changes processed through full authentication chain?		
13	Are there any unauthorized or unapproved modifications?		
14	Is party master regularly reviewed for inactive/duplicate entries?		
15	Are expired or unused party codes deactivated?		
16	Are multiple payees in bills supported with proper documentation?		
17	Are payments made only through electronic methods?		
18	Are payments made only to confirmed parties?		
19	Are there multiple party codes with same bank or GST details?		
20	Are there frequent changes in sensitive details (bank, GST)?		
21	Are confirmations made without full 4-stage authentication?		
22	Are payments made quickly after party creation without checks?		
23	Is internal audit/vigilance review conducted periodically?		
24	Are access roles properly defined and restricted?		
25	Are users monitored for frequent irregular entries or approvals?		
26	Are procedures aligned with Railway Board's electronic payment policy?		



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Comprehensive checklist based on the Price Variation Clause (PVC) under GCC 2022 (Ministry of Railways)

SN	Checklist Item	Details / Requirements	Remarks	Yes/No
1	Applicability of PVC	PVC is applicable for tenders with advertised value above ₹2 crores	Para 46A	
2	Mention in Tender Document	PVC must be included in Special Conditions of Tender	To inform tenderers before quoting	
3	Base Month Definition	One month prior to closing date of tender	Base month must be stated	
4	Quarter Start for PVC	From the month following the base month	Used for index calculations	
5	Price Adjustment Frequency	Quarterly	Settled every quarter	
6	Excluded Items from PVC	a) Materials supplied by Railway b) Extra items under Clause 39(1)(b) unless specially agreed	Excluded from gross value	
7	Fixed Component	No price variation allowed	As per Para 46A.5	
8	Component Categories for Variation	Steel, Cement, Ferrous, Non-ferrous, Insulators, Zinc, Labour, Fuel, Plant & Machinery, Explosives, Detonators, etc.	Must be specified per work type	
9	Material Indices Source	RBI Bulletin – Index of Wholesale Prices (Group/Subgroup Averages)	Provisional/final indices used	
10	Labour Wages Adjustment	Minimum wage revisions post-bid submission to be compensated on actuals	Applies when workforce is specified	
11	Steel Rate Categories (Para 46A.9)	1. Reinforcement bars 2. Angles/Channels/Joists 3. Steel Plates 4. Other sections (average of above)	Rates based on JPC	
12	Extended Period - Clause 17A	PVC applicable during extension under Clause 17A	Full price adjustment admissible	
13	Extended Period - Clause 17B	a) If indices increase → price capped to indices of last valid month b) If indices fall → adopt lower indices	Limited escalation permitted	
14	Inclusion of % Components	% breakup for material, labour, fuel, etc. must be defined per work type in PVC section of tender	Essential for accurate quotation	
15	Adjustment Based on Final Indices	Adjustments allowed when final indices become available	Must be accounted later	
16	GST & Tax Adjustment	Variation in GST/taxes to be adjusted separately as per Clause 37	Not part of PVC calculation	


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CHECKLIST OF DATE OF BIRTH OF PENSIONERS > 80 YEARS OF AGE

SN	Check Item	Details/Remarks	Yes/No	Observations
1	Availability of DOB in PPO/Pension records	Confirm if DOB of pensioner/family pensioner is clearly recorded		
2	Verification of DOB from valid documents	PAN, Aadhaar, Passport, Matric Certificate, etc.		
3	Matching DOB in Bank Data vs PPO	Ensure DOB in bank records matches with official Railway records		
4	Additional Pension Paid as per Age Slab	Verify % of additional pension aligns with age group		
5	Excess/Irregular Payment Detected	Any overpayment due to incorrect DOB or age slab		
6	Date of Commencement of Additional Pension	Confirm whether payment started from correct date		
7	Life Certificate Submission Status	Ensure timely submission (Oct for 80+, Nov for others)		
8	Spot Check Conducted	Record whether spot check was carried out by vigilance/accounts team		
9	Reconciliation with ARPAN Pension Master	Monthly reconciliation of pension debits with ARPAN		
10	CPPC Level Data Matching	Verification done using data from CPPC		
11	Action Taken on Irregularities (if any)	Steps taken to correct or recover overpayments		
12	Reporting to Railway Board through MCDO	Monthly reporting as per RBA instructions		
13	Whether DOB Correction Request Exists	Any request for DOB correction per RBE 127/2015		
14	Whether Pension Master is Up to Date	Confirm whether all DOB & payment data is current		
15	Validation of Family Pensioner DOB (if different from pensioner)	Avoid duplication of pensioner DOB for family pensioner		



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SOUTH EAST CENTRAL RAILWAY
CHECK – LIST ON SCRUTINY OF DIET - CHARGES

SN	Check Point	Yes/No	Remarks
1	Is diet being provided only to admitted in-patients as per IRMM?		
2	Is there a written opt-in from the patient for hospital diet, and is it maintained in the records?		
3	Is any change of diet preference during stay being discouraged or disallowed unless in exceptional cases?		
4	Are diet charges applied correctly based on the patient's basic pay/pension at the time of treatment?		
5	For retired employees, is pension being verified properly for diet eligibility and charges?		
6	Are the correct monetary ceilings (₹44,900 for general; ₹69,700 for TB/mental illness) being used for free diet entitlement?		
7	Are concessional diets being stopped as per 2018 orders?		
8	Are serious disease exemptions (Cancer, TB, HIV/AIDS, Mental illness) being applied correctly for Group D & eligible cases?		
9	Are casual labourers/injured on duty being correctly extended free diet under Workmen's Compensation Act?		
10	Are outsiders charged actual cost + 50% overheads when provided diet in Railway hospitals?		
11	Are patient attendants charged full cost + overheads where diet is exceptionally allowed?		
12	Is 20% of flat rate being reckoned for diet reimbursement in non-Railway hospitals where diet isn't shown separately?		
13	Has the triennial review of diet charges been conducted and submitted to Railway Board?		
14	Are special diets or items outside regular scale being billed separately to the patient?		
15	Are diet charges not recovered from exempted categories (e.g., indigent passengers, trespassers, etc.) as per policy?		
16	Are RELHS beneficiaries assessed based on current pension and properly charged/exempted?		
17	Are records of diet provision, charges, and exemptions maintained and auditable?		
18	Are diet rates inclusive of 20% overheads for cost recovery (kitchen, staff etc.)?		
19	Is there any evidence of overcharging/undercharging or selective exemptions without authorization?		
20	Is Para 641 A & B (ACS 2006) implemented for Group D employees and dependents for Cancer, TB, and HIV/AIDS?		

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Checklist for Maintaining and Recording Measurements in Measurement Books (MB) – Indian Railways

Sr. No.	Checklist Item	Yes/No
1	Ensure MBs are serially numbered and pages are machine-numbered.	
2	Maintain a register for issued MBs at divisional and sub-divisional offices.	
3	MBs must be preserved for 10 years for legal and audit purposes.	
4	Entries must be recorded directly at the work site, not copied from rough notes.	
5	Each measurement entry must include work details, contractor information, and measurement dates.	
6	All entries must be made in ink or indelible pencil to prevent tampering.	
7	Overwriting and erasing of entries are strictly prohibited. Corrections should be properly struck through and initialed.	
8	Measurements must be linked to payment documents with proper references.	
9	MB entries must be signed by both the recording officer and the contractor.	
10	In case of disputes, ex-parte measurements should be recorded and communicated to the contractor.	
11	Measurements recorded by Senior Subordinates must be test-checked: 10% by AEN and 20% by Sr. DEN/Dy. CE/C.	
12	Approximate measurements can be used for earthwork, but final bills require detailed measurements.	
13	Hidden works (e.g., foundations) require detailed measurement records.	
14	Standard measurements are applicable for buildings constructed as per approved plans.	
15	MBs should be securely stored, and used books must be returned and recorded in the movement register.	
16	No pages should be removed or left blank. All cancellations must be properly attested.	
17	Measurements must be recorded continuously without gaps or missing pages.	
18	Each MB should have an updated index for easy tracking of entries.	
19	MBs are legal documents and must be scrutinized to identify irregularities or frequent corrections.	
20	Any overpayments made based on approximate measurements should be recovered in subsequent bills.	

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Chief Vigilance Inspector(A)

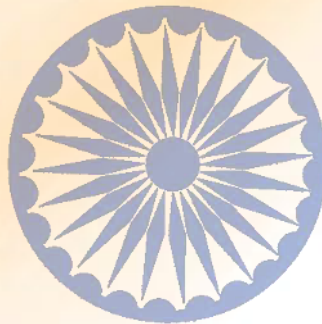
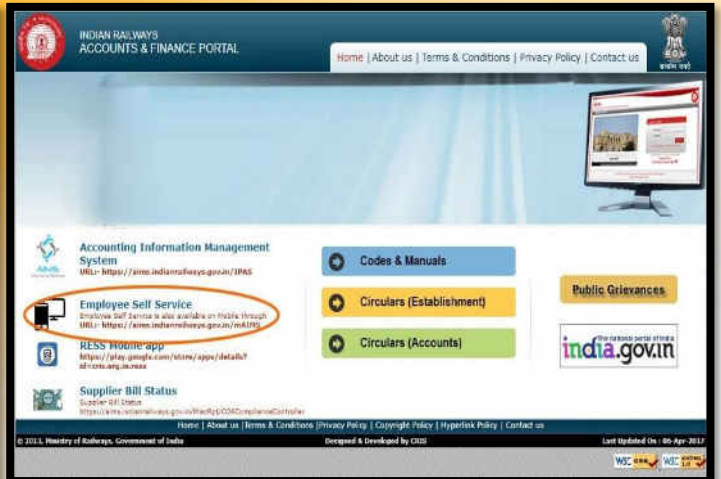
SYSTEM IMPROVEMENT ON MAINTENANCE OF CASH IMPREST ACCOUNTS

	Check list	Yes/No	Remarks
1	Imprest amount should be as minimal as necessary, reviewed every six months (Para 1601, IRAC-II).		
2	Imprest should only cover petty, unforeseen, and emergent charges (Para 1601, IRAC-II).		
3	Imprest holders cannot alter the imprest amount without competent authority's sanction.		
4	Imprest accounts must be kept in duplicate, and original vouchers must be sent to Accounts Office (Para 1602, IRAC-II).		
5	Vouchers must be printed with shop details, serial numbers, and signed by the shopkeeper.		
6	Imprest accounts should be closed and recouped by the end of each month (Para 1602, IRAC-II).		
7	Surplus imprest money should be reviewed and reduced if found excessive.		
8	Opening balances must match the closing balances of the previous month.		
9	Payments made should be within the permissible scope of imprest use.		
10	Expenditure requiring pre-check by Accounts should not be included in imprest (Para 1603(v), IRAC-II).		
11	Surprise audits has been conducted to ensure compliance with Railway Board guidelines.		
12	Special charges requiring higher authority sanction must have proper approval (Para 1603(ix), IRAC-II).		
13	Amounts shown as remitted should be verified periodically with the Accounts Office (Para 1603(x), IRAC-II).		
14	Miscellaneous receipts should not be used for imprest payments.		
15	Direct payments from imprest accounts by the executive branch are prohibited (RBA – 39/2019).		
16	Proper acknowledgment should be obtained for advance payments.		
17	For stock item purchases, certification must confirm non-availability from Stores Dept (Para xiv, IRAC-II).		
18	Large-value imprests must maintain a register recording sanctioned amounts.		
19	Imprest is meant for specific purposes, including office expenses, emergency advances, and petty purchases (Para 1050, IRFC-I).		
20	Procurement officials must certify the quality, reliability, and pricing of goods (Para 1050, IRFC-I).		
21	Imprest numbers should not be unnecessarily multiplied; subordinates should be provided from existing imprest.		
22	Safe custody of imprest money must be ensured by imprest holders.		
23	Imprest holders must always be ready to produce vouchers or cash (Para 1054, IRFC-II).		
24	Imprest accounts should be closed on the 27th and recouped before the month-end (Para 1055, IRFC-II).		
25	High-value regular payments should not be made through imprest (Rly. Bd's L. No. 2012/ACII/21/8).		
26	All imprest cards must be linked with the imprest sanction master of IPAS.		
27	SBI imprest card scheme must be followed strictly (RBA No. 46/2012), and all accounts must be intensively checked by Sr.DFM/WAO/Dy. FA&CAOs.		
28	All voucher details, pending bills/claims, opening and closing balance should be mentioned in charge taking/handing over report in case of transfer of Imprest holder.		

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Integrated Payroll & Accounting System



**Vigilance Department
SECR, Bilaspur**