

## Accounts Department

### DOs

- Secure and maintain Confidentiality of your pass words, Login IDs & DSCs
- Ensure that sanction memoranda is signed by a Gazette Officer only under clear name and designation.
- Ensure that expenditure recorded is covered by provision and charged correctly
- Ensure all advance payments in cash are charged to Suspense A/C either Revenue/Capital.
- Ensure Suspense Certification and not Budget Certification while releasing amounts from deposits
- Ensure there are no delays in taking measurements or in preparing bills after measurements are taken.
- Ensure that routine test checkswere carried out as per instructions.
- Ensure all recoveries due are made from the on-hand bill.
- Ensure that all paper securities are reviewed and are live.
- Ensure all acquittances received within reasonable time.
- Ensure to verify the scale-check register while passing salary bills.
- Ensure Values of LoA and Agreement are same while vetting Draft Agreements

## DOs

- Ensure that Annual Turnover Certificate issued by Chartered Accountant contains UDIN (Unique Document Identification No.) to be generated by CAs in terms of guidelines issued by Institute of Chartered Accountants of India to curb malpractices in certification
- Ensure that tax liability of pre-GST period is set off while passing of GST-neutralisation bill in strict compliance of Railway Board's instructions issued vide Letter No.2017/CE-1/CT/7/GST dated 27.10.2017
- Ensure that MoDs are verified with Supporting documents before passing of Salary Bill

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## DON'Ts

- Don't allow HRA & Recovery of House Rent simultaneously in salary bills.
- Do not share your login IDs, Pass Words and OTPs with others.
- Do not delay encashment of BCs of Failed NEFT/RTGS transactions.
- Do not admit bills without GST Registration No.
- Do not pass the Bill without submission of documentary proof of remittance of GST amount of the previous Bill by the Contractor.
- Do not admit bills without Budget Certification.
- Do not admit bill without certification by Executive officer and its numerical accountal.
- Do not admit bills with unattested Corrections/alterations
- Do not admit bills in Internal Check without prior Finance Concurrence where same is Mandatory
- Cashier should not disburse cash to other than payee.
- Cashier should not disburse payment without witness.
- Do not admit payments against SBF funds routinely.

## Medical Department

### DOs

#### STOCK ITEMS

- **Ensure Proper and full description**
- **Draw attention of all the likely sources**
- **Keep the delivery date as minimum as possible**
- **On receipt of offer ensure that the offer is suitable in all respects & the rate received is competitive**
- **Ensure timely release of Purchase order, chase and ensure timely supply of materials**
- **Release the bills as early as possible after receipt and accountal**
- **Avoid unwanted procurements**
- **Don't indent more than the requirements (positively max 3 months)**
- **In the name of urgency, don't accept higher rates which are not justifiable**
- **Don't give long delivery periods**
- **Don't delay inspection and accountal**

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# NS DEMANDS

## DOs

- **Prepare Indent with a well defined description**
  - **Full description about the item in need**
  - **specification such as USFDA/ISI/CE/BIS Certifications etc**
  - **Prepare the quantity for your requirements only**
  - **Ensure Funds availability**
- **Attach competent authority Sanction**
- **Enclose LPR/Budgetary Quotation**
- **Ensure reasonability before filling the rate column**
- **Give proper allocation**

## **Planning**

### **DOs**

- Administrative approval has to be taken.**
- In case of PAC items, the PAC copy to be enclosed duly obtaining the competent authority approval and signature.**
- Take finance concurrence wherever necessary.**
- Last purchase rate particulars**
- In case of initial supplies, budgetary analysis.**
- Funds and allocation number to charge the expenditure.**
- Non-stock certification from the Main Stores where the similar items are stocked.**
- Always write the quantity, rate and the value in both numbers and figures.**

## **TENDERING (7a)**

### **DOs**

- Administrative approval has to be taken.**
- In case of PAC items, the PAC copy to be enclosed duly obtaining the competent authority approval and signature.**
- Take finance concurrence wherever necessary.**
- Last purchase rate particulars**
- In case of initial supplies, budgetary analysis.**
- Funds and allocation number to charge the expenditure.**
- Non-stock certification from the Main Stores where the similar items are stocked**
- Always write the quantity, rate and the value in both numbers and figures**
- Timely closing and opening of tender box / tenders**
- Circle all offers closely**
- Number and sign covers / offers**
- Record deviations, counter offers etc**
- Enter details in the Tender opening Register**

## **INSPECTION OF MATERIALS**

### **DOs**

- **Inspect the materials only as per PO description and specification.**
- **Get technical suitability as early as possible**
- **In case of rejections, full details to be given duly explaining the reasons**
- **In case any samples are brought, please indicate the samples consumed in test and the samples returned**

### **DONTs**

#### **STOCK ITEMS**

- **Avoid unwanted procurements**
- **Don't indent more than the requirements  
(positively max 3 months)**
- **In the name of urgency, don't accept higher rates which are not justifiable**
- **Don't give long delivery periods**
- **Don't delay inspection and accountal**

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