



केंद्रीय भंडारण निगम

(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A GOVT. OF INDIA UNDERTAKING)

THROUGH MAIL

dt.27.02.2019

No.CWC/IV-14/Const./2018-19/1493

C I R C U L A R

Sub: Check list for processing of RA/final bills for Engineering works....reg.

With the approval of competent authority, a check list has been framed (enclosed) for smooth & timely processing of contract RA/final bills for Engineering Works for the guidance of concerned Engineers & Account Officers.

All the field Engineers are, therefore, advised to ensure the compliance of points as per check list while submitting the bills to RO/CO for timely & smooth processing of the works contract RA/final bills.

Encl: As above

(S.K.SHARMA)
EXECUTIVE ENGINEER

Distribution:

All HOEs of ROs

Copy to:

1. All RMs.
2. All SE/EEs/AEs,CWC,CO,Engineering Division, New Delhi.
3. The SAM(A/cs),CWC,CO Engineering Division,New Delhi.

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SAMPLE BILL PROCESSING CHECK LIST FOR RA/ FINAL BILLS

S.No	Documents	Remarks / Reasons	Points which can be agreed / disagreed without being too stringent
1	Name of the Contractor with address		
2	(a) LOI (b) Work Order (c) Agreement	(a) Credential verifications done. (b) PG and its verification. (c) The contract agreement shall be consist of "The Press Notification, Tender Notice, Notice Inviting Tender, Instructions to Tenderers, all the documents of tender & contract for works including special conditions of contract, technical specifications and drawings, if any, forming the part of tender documents as issued/downloaded by the Tenderer from the websites at the time of invitation of tender and acceptance thereof together with any correspondence with them leading there to and also the correspondence related with verification of credentials.	
3	Name of work :		
4	All the relevant notings relating to the acceptance of tender		
5	No Claim certificate	No Claim Certificate must be taken from contractor before processing and passing Final Bill.	Only to be taken care in the final bill shall be submitted in the latest format.
6	GST Registration	GST Bill in triplicate and should contain following: (i) Name, address and GSTIN of the supplier (ii) Serial number (iii) Date of invoice (iv) Name, address and GSTIN of the recipient (v) HSN Code (vi) Description of goods or services (vii) Total value of supply of goods or services (viii) Taxable value of supply of goods or services (ix) Rate of tax (x) Amount of tax (xi) Place of supply (xii) Whether the tax is payable on reverse charge basis (xiii) Signature or digital signature of the supplier (With Stamp in case of manual signature)	

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7	PF & ESIC	(i) Check up any mis-match of firm's name (ii) PF Challan should be of corresponding month(s). (iii) Signature of contractor or his authorized representative or CWC engineer on PF challans of the said period should be good enough for its authenticity. name & designation below signature need to be indicated.(signature of contractor with stamp) (iv) In case of a Pan-India based company like Blue star or TATA, they will submit certificate that PF of staff posted at site has been deposited alongwith supporting PF Challan. (v) There have been instances of mis match of numbers of subscribers on PF Challan with respect to number of labours stated on the contractor's letter head or mentioned in the labour licence related paper. Care should be taken to ensure there is no such mismatch (vi) PF Challans should be properly seen & checked by Engineer	
8	Labour Licence	(i) In case contractor is not having the labour license inspite of having >19 labourers than amount 1% of bill value would be withheld till contractor produced a clearance deposit after labour certificate from the labour office as per clause-45 (ii) Contractor should be asked to get themselves registered with labour licensing authority (iii) In case, contractor is having labour lesser than 19 at site, in that case, letter from contractor countersigned by engineer should be enclosed with the bill	
9	Deviation Statement	Must be enclosed, if required, before forwarding bill to Account	
10	Vitiation Statement	Must be enclosed, if required, before forwarding bill to Account	
11	Finance Vetting of Final Deviation Statement	Only at the stage of submission of Final Bill, if there is vitiation and as per the circular issued in this matter.	
	Finance Vetting of Extra Items	Required if as per contract clause-12, execution as per specification etc. (whether it is Running Account Bill or Final Bill)	
12	Work Satisfactorily Completed	Works certificate issued, execution as per specification etc., Site Engineer should be enclosed with every running bill/ final bill	
13	Original Approval Note of Final Bill Enclosed	Required & should be enclosed	
14	Bill Date	Must be mentioned	
15	Date of Completion as per agreement	Must be mentioned	
16	Actual Date Of Completion	Required in Final Bill and must be mentioned duly supported by the EOT if any	
17	Measurement Date	Must be mentioned. It should be within the DOC / extended DOC	

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18	BG validity	(i) Validity should be available as per Actual Date of Completion + Defect Liability Period, if any as per agreement. (ii) However, if BG is not available for the full DLP, as per the EOT granted at later, contractor should be asked to submit the same to avoid delay in processing of RA / Final bill in time. (iii) Extension of BG must be got verified in time to avoid delay in release of payments on this account. (iv) BG should be in the prescribed format.	As per the latest format.
19	Time Extension Required	EOT not enclosed with bills is one of the reason for returning bills. As such, (i) Engineer must monitor that DOC is alive and if required should be got extended as per rule (ii) approved copy of EOT should be enclosed, before forwarding the bill for payment. (iii) Bill forwarding note should clearly state whether EOT has been granted with LD or without LD	
20	EOT Granted	with or without LD must be mentioned	
21	Work Completed	Engineer must submit works completion certificate stating that contractor has performed / completed the work as per awarded or revised contract. Works completion certificate is required before processing / passing final bill.	
22	Extra Item- Approval Copy	Enclose if required, duly signed by the engineer	
23	Agreement Copy	Send agreement copy, if not sent earlier	Only to be submitted in final bill.
24	CAR Policy (all risk, including 3rd party) "As per special condition no 28 of contract agreement, CAR should be provided within 30 days from the start of work or date of agreement whichever is earlier."	CAR policy not checked properly lead to returning of bills or non levy of recovery on lapses on that account. It needs to be checked minutely with respect to followings: (i) IRDA approved Insurance agency (nationalised) (ii) Policy should be in the Joint name, with CWC as first party or as principal insurer and second party being Contractor (iii) Policy should be valid for full period, i.e. original or extended DOC (iv) In case of any shortfall in the validity period, proportionate amount should be recovered for lapses (v) certification about loss / no loss	In the joint name of CWC & Contractor towards the contract/ revised contract value at the time of submission of bill whichever is applicable.
25	W.C. Policy (labour related)	WC policy not checked properly lead to returning of bills or non levy of recovery on lapses on that account. It needs to be checked minutely with respect to followings: (i) IRDA approved nationalized Insurance Agency "get this clause modified as IRDA approved agency" (ii) Policy should be in the Joint name, with CWC as first name or as principal insurer and second name of Contractor (iii) Valid till original or extended period (iv) If validity is not there, then impose recovery as deemed fit. (v) certification about loss / no loss to be endorsed	

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26	Water / Electricity Charges.	(i) RM or WHM certificate for any recovery wrt water & electricity should be taken at the time of FINAL Bill (ii) This should not be insited if not applicable in New Terminals where no water or electricty connection is there. In this case, Engineer certificate should be enclosed	
27	Same Signature	Verify the signature in MB & Bills and agreement.	
28	Stamp / Letter Head is in company name	Verify the stamp & letter head	
29	Final measurement accepted on M.B.	Check up whether endorsed by the contractor	
30	Any other Deductions advised / penalty.	Check up if any on any account, vigilance observation, etc	
31	Secured Advance Recovery	As per contract agreement if applicable.	
32	Withhold amount release	(i) Give details of withholding of amount or release of withheld amount, with due approval of CA. (ii) Withheld amount may be on LS basis as per the advice of Engineer. (iii) Withheld amount should be adequate enough to safegaurd CWC's interest. Exact calculation may not be possible in stray cases, like, vigilance investigation has not yet pointed out final recovery against a particular item	
33	Contract Value / Revised Value		
34	Final Bill Value		
35	Calculation Mistakes, Unit mistakes		Bill should come thoroughly checked by Site Engineer to avoid delay on this Account.
36	corrections made in MB / bill	Engineer should initial all corrections	
37	No Dues Certificate	Certificate Required from Site Engineer before passing final bill. There can be damages which are required to recovered	
	No Defects certificate	Before release of SD amount, Engineer should certify that defects noticed during the defect liability period has been rectified. Presently there is no such defects which is / are required to be rectified / attended by the contractor	
38	Legal aspects of documents	In case of papers like, indemnity bond, Engineer should peruse and endorse for its being in order	
39	Readable / Ligible douments	(i) Illigible (not readable) photocopies are being sent by engineer to Accounts with Bills (ii) All documents should be checked from this aspect and only readable / ligible documents should be enclosed. If found lacking, necessary updation should be carried out wherever required by the Engineer as the cases may be before forwarding the bill to accounts	All docuemnts submitted alongwith the bill shall be verified and signed by Engineer to avoid any ambiguity.

S.No	Documents	Remarks / Reasons	Points which can be agreed/ disagreed without being too stringent
40	Enclosures of various approvals, EOT, sanctions of revised detailed estimates	These documents are at times missing. There is need to make index of the same to avoid getting misplaced.	
41	Recoveries Statements	(i) Detailed calculation of earlier or proposed recoveries should be enclosed. (ii) Engineer at times do not enclose or make detailed calculation sheet of recoveries.	
42	Authenticated / corrected Documents	In case documents require authentication / corrections, in such case of the authentication by contractor or his representative or Counter Signature by engineer should be good enough for this purpose. Corrections carried out by engineer should be treated as okay	
43	Signature of contractor and engineer, if missing	In case there is any stray cases, engineer should put signature before forwarding to Accounts after due discussion with Contractor if required.	
44	Rates mismatch from BOQ	Checked and found that all rates are as per the Schedule of Quantity.	Bill should come thoroughly checked to avoid delay on this Account.
45	PAN	It should be in the name of firm who has been awarded the contract except in case of Proprietorship firm, wherein it may be in the name of individual	
46	Deployment of Site Engineer / Supervisor by the agency at site.	It should be confirmed that the agency has deployed a Qualified Engineer & Supervisor at Site in line with Clause of the contract Document and hence, any / no recovery on this account applicable in this bill shall be intimated.	
47	Material consumption statement	Material consumption statement for cement, steel bar, paint & Bitumen to be submitted along with each R.A/Final bill.	
48	Test report statement of mandatory test	Test check statement for conducting test of construction material with each r.a bill / final bill as per contract agreement.	
49	Test check statement	test check statement of site engineer/ engineer in charge as per CWC circular.	
50	Site registers	Site registers as per contract agreement along with final bill. However level books to be submitted alongwith relevant RA bills.	
51	Credit of Dismantled material	Proof of credit value (sale of scrap) deposit with warehouse manager should be enclosed with R.A Bill / Final bill.	
52	Bifurcation of bill	Bifurcation of bill amount should be given centre wise.	
53	Bifurcation of bill	Bifurcation of bill amount in component wise (roof , floor & road) in case of new construction of godowns.	
			(SIGNATURE OF SITE ENGINEER)