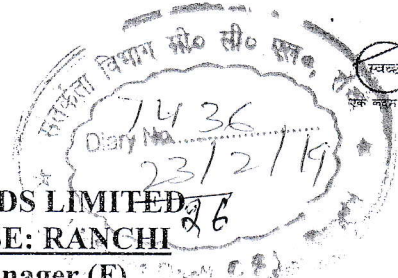


# **STANDARD OPERATING PROCEDURE (SOP)**

## **ACCEPTANCE/PROCESSING/PASSING/PAYMENT OF BILLS OF CONTRACTORS/SUPPLIERS/SERVICE PROVIDERS**

**IN CCL COMMAND AREA**



**CENTRAL COALFIELDS LIMITED**  
**DARBHANGA HOUSE: RANCHI**

**Office of General Manager (F)**  
(A Miniratna Cat-I Company)  
(A subsidiary of Coal India Limited)

To,  
The General Managers (All areas)  
Head of the departments (HQ), CCL Ranchi - *Vigilance*  
Incharge, CCL Kolkata

Sub: SOP for compliance of CVC circular 02/04/2018 circulated vide ref no. PVC/18/01/378456 dated 03.05.2018 & office memorandum no. PVC/18/01/18.12.2018 to improve the system of passing of bills for contractors/suppliers/service providers.

Dear Sir(s)/Madam(s),

A committee of General Managers of HQ was constituted by CVO CCL Ranchi vide office order no. CCL/Vig/CVO(sect)/19/05 dated 14.01.2019 for finalization of SOP for compliance of the CVC circular 02/04/2018 circulated vide ref no. PVC/18/01/378456 dated 03.05.2018 & office memorandum no. PVC/18/01/18.12.2018 to improve the system of passing of bills for contractors/suppliers/service providers.

The committee prepared an SOP with timeline for acceptance/processing/passing and payment of bills along with responsibility centre.

In the said committee report it has been categorically stated that bill tracking system should be ensured at every level.

FDs in its 5<sup>th</sup> meeting dated 19.01.2019 has approved the said SOP and communicated vide ref no. CS/FDs/2019:05/16 dated 18/02/2019.

The copy of the committee report is enclosed herewith for strict implementation at your end.

Yours sincerely

*[Signature]*  
22/12/19

General Manager (F)-A

Encl: As above

Copy to;

1. Director (F)/Director(P)/Director (T/O)/Director (T/P&P), CCL Ranchi for kind information
2. T.S. to CMD, CCL Ranchi
3. G.M.(Vigilance), CCL Ranchi
4. All Area Finance Managers, CCL



**CENTRAL COALFIELDS LIMITED**  
**DARBHANGA HOUSE: RANCHI**

Ref. No. CS/FDs/2019:05/ 16

Date: 18-02-2019

Forwarding the extract of the Minutes of the 2019: 05<sup>th</sup> Functional Directors meeting held on 19-01-2019:

**Item No.:**

05.05 Proposal seeking approval of SOP for compliance of CVC circular 02/04/2018 circulated vide ref. No. PVC/18/01/378456 dated 03.05.2018 & office memorandum no. PVC/18/01 dated 18.12.2018 to improve the system of passing of bills of contractors/ suppliers/service providers.


FDs were apprised regarding the subject SOP, for improving the system for passing of bills of contractors/suppliers/ service providers in line with requirements of CVC circular No 02/04/18. The SOP has been prepared by a Committee of General Managers, constituted vide ref. no. CCL/Vig/CVO(Sectt)/19/05 dated 14.01.2019 of CVO, CCL with directives to submit it to the FDs through D(F), CCL. The SOP has been proposed in two parts; part-A: paying authority HQ and Part-B: paying authority Area.

D(F) CCL has recommended the SOP for discussion in FDs.

FDs, after detailed deliberations, approved the SOP as submitted by the Committee and further directed that compliances to all the circulars of CVC in this regard be observed with immediate effect.

It is, therefore, requested to kindly peruse the above and take necessary action under intimation to this office.

GM(Fin)

  
Company Secretary

Copy for kind information to- Director(F), CCL.

Sub: SOP for compliance of CVC circular 02/04/2018 circulated vide reference no. PVC/18/01/378456 dated 03.05.2018 & OM no PVC/18/01 dated 18.12.2018 to improve the system of passing of bills of contractors/suppliers/service providers etc.

A committee of following executives was constituted by CVO, CCL Ranchi vide ref no. CCL/Vig/(CVO(sect)/19/05 dated 14.01.2019 to finalise a SOP for compliance of CVC circular 02/04/2018 circulated vide reference no. PVC/18/01/378456 dated 03.05.2018 & OM no PVC/18/01 dated 18.12.2018 to improve the system of passing of bills of contractors/suppliers/service providers etc, so that payment can be made to them within the time schedule prescribed in work order/agreement/manual etc.

1. General Manager (Opn), CCL Ranchi
2. General Manager (Civil-I), CCL Ranchi
3. General Manager (MM), CCL Ranchi
4. General Manager (E&M), CCL Ranchi
5. General Manager (CMC), CCL Ranchi
6. General Manager (F), CCL Ranchi
7. General Manager (Excvt), CCL Ranchi
8. General Manager (Legal), CCL Ranchi.
9. General Manager (System), CCL Ranchi

The committee after detailed deliberation with the respective departments and on the basis of information furnished by them has finalised an SOP indicating the time line and responsibility centre to ensure that bills are paid within the time schedule.

The SOP in two parts is proposed as under

Part A: Where Paying authority is HQ

Part B: Where Paying authority is Area



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**PART-A: ( Where paying authority is HQ)**

S.N.	Description	Activities	Time line	Responsibility centre	Remarks
1	<p><b>Payment of Explosives bills:</b></p> <p>a. <u>Payment terms as per R.C.:</u> Within 21 days from date of receipt and acceptance of material or submission of bill whichever is later</p> <p>b. <u>Paying authority as per RC:</u> General Manager (F) or their authorised representatives</p>	<p>1. Arranging all required documents i.e. Bill, Challan, SRV/DRR and RE-11/indent and to ensure that all documents are duly signed and stamped and complete in all respect. The arranged set of bill/s, ready for payment must be submitted to Area.</p> <p>2. Scrutiny of bills submitted by the units that all documents are available and duly signed and stamped by competent mine officials. Acceptance of bill by Area Official by countersigning on the body of bill. After ensuring that all required documents are attached and properly signed and stamped, the bill must be sent Operation Department, CCL HQ.</p> <p>Receipt of Bills in Operation Department, CCL HQ.</p> <p>Verification of set of bills received from the areas by dealing assistant/staff that all documents are available and duly signed and stamped by competent mine/area officials. Sending the bills by the Executive to CCL Finance-HQ/XP Department</p> <p>Receipt of Bills in Finance HQ/XP Department: Allotting CO-6 for every tax invoice. Scrutiny and Passing of the bills by Dealing Assistant. Passing the bills by the Executive and to send the same to Cash Section for making payments. Payment to the supplier through RTGS by Cash Section.</p>	<p>within 6 days of receipt and acceptance of material or submission of bill whichever is later</p> <p>Within 3 days</p> <p>Within 3 days</p> <p>( one day transit is allowed for transfer of bill from area to HQ)</p> <p>Within 5 days from the receipt of the bill in the department</p> <p>Within 3 days</p>	<p>Manager/Licensee &amp; Blasting Officer</p> <p>Area Nodal Officer (Explosives)</p> <p>Nodal Officer (Explosives)</p> <p>Dealing assistant , bill passing officer, cash officer within overall responsibility of General Manager (Finance-HQ/XP)</p>	

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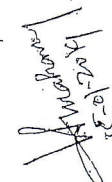




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2	<p><b>MM Department</b>  <b>(a) Capital, P&amp;M items HEMM (80% payment) (HQ)</b></p> <p><b>Payment terms: 80% value of each equipment and the accessories and 100% duties &amp; taxes along with 100% transportation &amp; insurance charges will be paid within 21 days after delivery of the equipment and receipt and acceptance of performance bank guarantee.</b></p>	<p>Receipt of Material, forwarding of internal document for Unloading of material at Project site  Return of a copy of Receipted Challan /Consignment note to Supplier/Transporter</p> <p>Generation of Equipment receipt certificate (ERC)</p> <p>Forwarding ERC to the consignee (Regional Store)</p> <p>Forwarding ERC to paying Authority for 80% payment</p> <p>Receipt, Audit, processing and passing of bills by finance department i.e. paying authority and submission to cash department for payment to contractor</p> <p>Indenting, arranging fund and making payment to contractor</p>	<p>Within 2 Days from delivery of the equipment and receipt of acceptance performance bank guarantee.</p> <p>Within 3 Days</p> <p>Within 2 Days</p> <p>Within 2 Days</p> <p>Within 9 days from the receipt of bills in the in the department</p> <p>Within 3 days</p>	<p>Project Engineer / Project Officer</p> <p>Project Engineer / Project Officer</p> <p>Project Engineer / Project Officer</p> <p>Depot Officer, R/s</p> <p>Dealing assistant, bill passing officer, cash officer within overall responsibility of GM(F)-HQ/X/P</p>	
	<p><b>(b) Capital, P&amp;M items HEMM (20% payment) (HQ)</b></p> <p><b>Payment terms: 20% payment shall be made within 21 days of successful completion of erection testing, commissioning and final acceptance of the equipment (along with accessories) at site upon presentation of a certificate from the project</b></p>	<p>Preparation of Provisional SRV after receipt of acceptance certificate from Unit store:  Entry of Challan &amp; invoice and other details in Coalnet</p> <p>Pricing of provisional SRV by the Store finance/accounts deptt.</p> <p>Final SRV after pricing</p> <p>Forwarding of Final SRV to concerned issue shed for posting of stores in P&amp;M Register</p> <p>Posting of receipt details of store in P&amp;M register by issue shed incharge and return of SRV to Receipt section.</p> <p>Forwarding of SRVs after signature of depot officer to Unit Finance for Audit of Bills</p> <p>Forwarding of SRV to Paying Authority for Audit &amp; Payment (Through File/Bill Tracking) for balance 20% of Payment.</p>	<p>Within 1 Day from the receipt of acceptance certificate</p> <p>Within 2 Days</p> <p>Within 1 Day</p> <p>Within 2 Day</p> <p>Within 2 Days</p> <p>Within 1 Day</p>	<p>Receipt Section I/c / Depot Officer</p> <p>Finance/Accounts Deptt.</p> <p>Receipt Section I/c / Depot Officer</p> <p>Receipt Section I/c / Depot Officer</p> <p>Issue Section I/c / Depot Officer</p> <p>Unit Finance / Depot Officer</p> <p>Depot Officer</p>	



<p>Officer the effect that the equipment has been erected and commissioned to their entire satisfaction.</p>	<p>Receipt, Audit, processing and passing of bills by finance department i.e. paying authority and submission to cash department for payment to contractor</p>	<p>Within 9 days</p>	<p>Dealing assistant, bill passing officer, cash officer within overall responsibility of GM(F)-HQ/X/P</p>
<p><b>(c) Payment to Ancillary units (HQ)</b>  <b>Payment terms:</b>  95% value of materials supplied will be released within 7 days against receipted challan of the consignee.</p>	<p>Indenting, arranging fund and making payment to contractor</p> <p>Scrutiny of Bills &amp; receipted challan by Ancillary Deptt.</p> <p>Forwarding of bills (for 95% payment) along with receipted challan by Ancillary Deptt. to the paying authority for releasing 95% payment.</p> <p>Receipt, Audit, processing and passing of bills by finance department i.e. paying authority and submission to cash department for payment to contractor</p> <p>Indenting, arranging fund and making payment to contractor</p>	<p>Within 3 days</p> <p>Within 2 Days of receipt of challan</p> <p>Within 1 Day</p> <p>Within 4 days</p>	<p>Ancillary Deptt. (Nodal Officer)</p> <p>Ancillary Deptt. (Nodal Officer)</p> <p>Dealing assistant, bill passing officer, cash officer within overall responsibility of GM(F)-HQ/X/P</p>
<p><b>(d) Payment to Ancillary units (HQ)</b>  <b>Payment terms:</b>  Balance 5% value of the materials supplied will be released after 30 days of the receipt &amp; acceptance of materials.</p>	<p>Preparation of Provisional SRV after acceptance of material by the inspecting authority:</p> <p>Entry of Challan &amp; invoice and other details in Coalnet</p> <p>Pricing of provisional SRV by the Store finance/accounts deptt.</p> <p>Final SRV after pricing</p> <p>Forwarding of Final SRV along with accepted material to concerned issue shed for posting of stores in Kardex</p> <p>Posting of receipt details of store in kardex by issue shed incharge and return of SRV to Receipt section.</p> <p>Forwarding of SRVs after signature of depot officer to Unit Finance for Audit &amp; Acceptance of Bills</p> <p>Forwarding of SRVs &amp; Bills (with documents) to Paying Authority for Audit &amp; Payment (Through File/Bill Tracking).</p> <p>Receipt, Audit, processing and passing of bills by finance department i.e. paying authority and submission to cash department for payment to contractor</p>	<p>Within 2 Day of receipt &amp; acceptance of material</p> <p>Within 3 Days</p> <p>Within 2 Day</p> <p>Within 5 Days</p> <p>Within 3 Days</p> <p>Within 1 Day</p> <p>Within 10 days from the receipt of bills in the in the department</p>	<p>Receipt Section I/c / Depot Officer</p> <p>Finance/Accounts Deptt.</p> <p>Receipt Section I/c / Depot Officer</p> <p>Receipt Section I/c / Depot Officer</p> <p>Issue Section I/c / Depot Officer</p> <p>Unit Finance / Depot Officer</p> <p>Unit Finance / Depot Officer</p> <p>Dealing assistant, bill passing officer, cash officer within overall</p>

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	Indenting, arranging fund and making payment to contractor	Within 4 days	responsibility of GM(F)-HQ/X/P	(if bills are submitted later than the date of acceptance of material then the counting of 21 days will start from the date of submission of invoice)
(e) Spares & Consumables (HQ) Payment terms: 100% payment within 21 days from date of receipt and acceptance of material or submission of bill whichever is later	<ol style="list-style-type: none"> <li>Preparation of Provisional SRV after acceptance of material by the inspecting authority: Entry of Challan &amp; invoice and other details in system.</li> <li>Pricing of provisional SRV by the Store finance/accounts deptt.</li> <li>Final SRV after pricing</li> <li>Forwarding of Final SRV along with accepted material to concerned issue shed for posting of stores in Kardex</li> <li>Posting of receipt details of store in kardex by issue shed incharge and return of SRV to Receipt section</li> <li>Forwarding of SRVs after signature of depot officer to Unit Finance for Audit &amp; Acceptance of Bills.</li> <li>Forwarding of SRVs &amp; Bills (with documents) to Paying Authority for Audit &amp; Payment</li> <li>Receipt, Audit, processing and passing of bills by paying authority</li> <li>Indenting, arranging fund and making payment to contractor</li> </ol>	<p>Within 1 Day of date inspection and acceptance by inspecting authority.</p> <p>Within 2 Days</p> <p>Within 1 Day</p> <p>Within 3 Days</p> <p>Within 2 days</p> <p>Within 1 Day</p> <p>Within 8 days of receipt of the bills along with SRV in the department</p> <p>Within 3 days</p>	<p>Receipt Section I/c / Depot Officer</p> <p>Finance/Accounts Deptt of project</p> <p>Receipt Section I/c / Depot Officer</p> <p>Receipt Section I/c / Depot Officer</p> <p>Issue Section I/c / Depot Officer</p> <p>Unit Finance / Depot Officer</p> <p>Unit Finance / Depot Officer</p> <p>Dealing assistant, bill passing officer, cash officer within overall responsibility of GM(F)-HQ/X/P</p>	
3 E&M related bills (HQ) In absence of any specific provisions it has been proposed by the department that bills should be paid within 30 days of receipt of the bills.	<ol style="list-style-type: none"> <li>Receipt of the bills in central despatch of the project and submission to PE(E&amp;M)/EIC</li> <li>Verification with M.B. Book by F/M in charge/foreman, certifying the work and submission to Sub-ordinate Engineer</li> <li>Checking and work certification and submission to Maintenance (E&amp;M) I/C</li> <li>Gross checking of bills and submission to GM(E&amp;M) for acceptance</li> <li>Obtaining Fund certification by E&amp;M department</li> <li>Fund certification</li> <li>Approval of bill by GM(E&amp;M)</li> <li>Acceptance of the invoice, entry in the bill register, covering letter and submission to</li> </ol>	<p>Within 02 day from receipt of bills</p> <p>Within 02 day</p> <p>Within 02 day</p> <p>Within 02 day</p> <p>Within 02 day</p> <p>Within 02 day</p> <p>Within 02 day</p> <p>Within 02 days</p>	<p>Despatch clerk, personnel dept</p> <p>Foreman</p> <p>Sub-ordinate engineer</p> <p>Maintenance (E&amp;M) I/C</p> <p>GM(E&amp;M)/HOD</p> <p>Dy. Manager (F)/CMC</p> <p>GM(E&amp;M)/HOD</p> <p>Bill clerk/Maintenance (E&amp;M) head.</p>	

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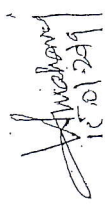


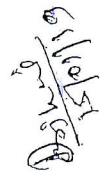


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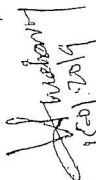
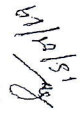


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	Finance department for passing and payment of the bills	Receipt, Audit, processing and passing of bills by paying authority Indenting, arranging fund and making payment to contractor Indenting of fund and Payment to the contractor by the cash department	Within 10 days from the receipt of the bills in the department Within 04 days Within 5 days	Dealing assistant, Bill passing officer, Cash officer within overall responsibility of GM (F)-HQ/X/p.
4	CAMC bills of Rail weighbridge	The bill complete in all respect is submitted to the office of GM(E&M)/HOD. The bill is sent to HOD (WB)/WB incharge at HQ CCL for scrutiny Scrutiny of bills, penalty calculation and submission for budget certification to C.M.(F)/Opn Budget certification by C.M.(F)/operation and receiving back at GM(E&M)/HOD office Submission of bills along with Pay Order to GM(F)-HQ/X/p for passing and payment Audit, passing and processing of bills Arrangement of fund and payment to contractor	Within 02 days from the date of receipt of bills Within 07 days Within 05 days Within 02 days Within 10 days from the receipt of the bills in the department. Within 4 days	Despatch clerk with overall responsibility of GM(E&M)/HOD HOD (WB)/WB incharge DT(O) finance GM(E&M)/HOD Dealing assistant, Bill passing officer, Cash officer within overall responsibility of GM (F)-HQ/X/p.
4.	Civil Works (HQ) Payment terms as per Manual: For Running bills-Within 1 month of presentation of bill	For running on A/c bills/Final Bill 1. Acceptance of the bill, entry in the ledger by the Engineer in Charge (EIC) 2. Checking, auditing and passing of bills by the associate finance/Divisional Accountant and submission to HOD(C)/Incharge	4 days from the date of submission of GST invoice by the contractor Within 07 days	EIC of the work Associate finance/Divisional Accountant in charge GST invoice will be taken from the contractor on the basis of technical verification of the invoice by the EIC. The invoice should


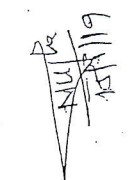


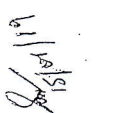
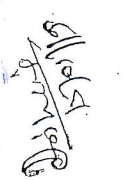
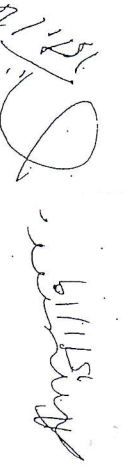









	duly passed and accepted for payment by EIC. For final bills: (a) for works up to 200 lakhs- Within 2 months of presentation of the bill duly passed and accepted for payment by the EIC (b) for works above Rs. 200 lakh- Within 3 months of presentation and accepted for payment by the EIC	3. Technical Audit and acceptance of the bills by Incharge/HOD(C) and submission to finance department 4. Auditing, accepting and passing of bills by Finance department and submission to cash department 5. Arranging fund and making payment to contractor	Within 05 days  Within 10 days of receipt of the bills in the department.  Within 4 days	Incharge/HOD(C)  Dealing assistant, Bill passing officer, Cash officer with overall responsibility of GM(F)-HQ/X/P	be prepared on regular intervals (monthly/Quarterly) as per work order/civil engineering manual.
5.	Legal bills (HQ) In absence of any specific provision regarding time line of payment of legal bills it has been proposed by the legal department that bills should be paid within 30 days of receipt of bills.	1. After receipt of bills from different advocates /Firms/ Sr. Advocates /ASG/Arbitrator etc the bills will be entered in different registers/ excel sheet and forwarding to different HoDs/ Areas for certification regarding work done 2. Certification by different HoDs/ Area Officials 3. Receipt of the bills after certification and further forwarding for fund concurrence after verification 4. Fund concurrence and submission of bills to legal department after approval of competent authority 5. Receipt of bill after FC and further onward forwarding for payment to HQ/X/p 6. Scrutiny, Audit and passing of the bills and submission to Cash Officer for payment	Within 3 days of receipt of the bills  Within 5 days  Within 5 days  Within 5 days  Within 3 days  Within 7 days of receipt of the bills in the department	Dealing officer of Legal department within overall responsibility of GM(Legal)  Officials/In-charge of the concerned department /Area officials  Dealing officer of Legal department within overall responsibility of GM(Legal)  Associate Finance of D(P)  Dealing officer of Legal department within overall responsibility of GM(Legal)  Dealing assistant, bill passing officer, cash	

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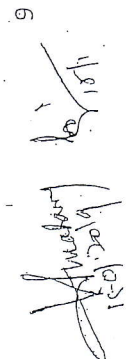
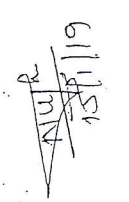

	7. Indenting and payment to the advocates /Firms/ Sr. Advocates /ASG/Arbitrator etc	Within 2 days	officer within overall responsibility of GM(F)
6	<p><b>Vehicle Hiring Bills of HQ</b> Admin Department. In absence of any specific provisions, the department has proposed a time line of 30 days for passing and payment of bills.</p>	<p>Within 11 days of receipt of the bills</p>	<p>Supervisor General pool within overall responsibility of Dy. Mgr (P&amp;A)/ Manager (P&amp;A)</p>
	2. Checking and recommendation for approval	Within 2 days	Dy. Mgr. (P&A)/ Manager. (P&A)
	3. Approval of Competent authority	Within 3 days	GM(Admin)
	4. Budget certification by concerned associate finance and submission to Admn for onward submission to finance.	Within 4 days	Associate finance of (D(P)/D(T/O)/D(P&P)
	5. Scrutiny, Audit and passing of the bills and submission to Cash Officer for payment	Within 7 days of receipt of the bills in the department.	Dealing assistant, bill passing officer, cash
	6. Indenting and payment to the contractor	Within 3 days	officer within overall responsibility of GM(F)-HQ/X/P
7.	<p><b>Payment against MARC bills</b> at HQ. As per MARC contract with GMMCO, payment to march holder shall be within 21 days from the date of receipt and acceptance of the invoice</p>	<p>Within 1 days of acceptance of invoice</p>	PE(X)
	1. After receipt and acceptance of the invoice the bills will be sent by PE(X) to Project finance	Within 2 days	Associate finance of project
	2. Scrutiny by the project finance and submission to PO for approval	Within 2 days	P.O.
	3. Approval by P.O. and submission to SO(X) of area	Within 2 days	SO(X)
	4. Acceptance of bill by SO(X), Area and submission to AFM for budget certification	Within 1 day	Dealing finance executive within overall responsibility of AFM of the area
	5. Budget certification by AFM and put up to GM (Area) for vetting	Within 2 days	General Manager of the area
	6. Vetting of bills by GM and submission to GM(X) HQ	Within 1 day (1 day extra for journey time.)	GM(X)/HOD, HQ
	7. Submission by GM(X), HQ to GM(F)HQ	Within 1 day	Dealing assistant, bill passing officer, cash
	8. Audit, processing and passing of bills by HQ finance	Within 7 days of receipt of bills in the department	

	9. Payment to the contractor by the cash department	Within 3 days	officer within overall responsibility of GM(F)-HQ/X/P
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PART-B (Where paying authority is Area)

S.N.	Description	Activities	Time line	Responsibility centre	Remarks
1	E&M related bills (Area) In absence of any specific provisions it has been proposed by the department that bills should be paid within 30 days of receipt of the bills.	<ol style="list-style-type: none"> <li>Receipt of the bills in central despatch of the project and submission to PE(E&amp;M)/EIC</li> <li>Verification with M.B. Book by F/M in charge/foreman, audit, acceptance and submission to Personnel dept for labour payment certificate</li> <li>Labour payment certificate by Personnel department and submission to Associate finance.</li> <li>After scrutiny the bills will be put up to Project Officer for acceptance</li> <li>Acceptance of the invoice by Project Officer of the project and submission to SO(E&amp;M) of the area</li> <li>Acceptance of invoice by SO(E&amp;M) and submission to the G.M. of the Area</li> <li>Acceptance of the invoice and submission to AFM office for passing of the bills</li> <li>Putting Co6 entry into GST cell, Scrutiny, audit, passing of the bills by the AFM office</li> <li>Indenting of fund and payment to contractor</li> </ol>	<p>Within 01 days from receipt of bills</p> <p>Within 05 days</p> <p>Within 02 days</p> <p>Within 03 days</p> <p>Within 02 days</p> <p>Within 02 days</p> <p>Within 02 days</p> <p>Within 08 days from the receipt of the bills in the department</p> <p>Within 05 days</p>	<p>Despatch clerk, personnel dept</p> <p>PE(E&amp;M)/EIC</p> <p>Area Personnel Officer</p> <p>Associate finance</p> <p>Project Officer</p> <p>SO(E&amp;M)</p> <p>General Manager of the area</p> <p>Dealing assistant, Bill passing officer, Cash officer within overall responsibility of AFM of the area.</p> <p>Project Survey Officer</p>	
2.	Hiring of HEMM, Tript/Wagon Loading, Loading and Crushing	<p><b>Fur running on A/c bill</b></p> <ol style="list-style-type: none"> <li>After submission of claim by the contractor for work done the Project Survey officer will conduct survey, measurement, plotting as</li> </ol>	<p>Within 01 day of submission of invoice/GST invoice by the contractor.</p>	<p>Project Survey Officer</p>	

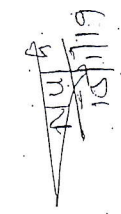


<p>(a) Hiring of Equipment for removal of OB/ Excavation of coal/ In absence of any specific provisions it has been proposed by the department that bills should be paid within 21 days of receipt of the bills.</p>	<p>required and make final measurement and getting it accepted by contractor after fulfilling all formalities like clearance from E&amp;M, Excv., Personnel, Medical, Stores &amp; other departments and impact of hindrances if any. After acceptance of the measurement by the contractor and submission of invoice/GST invoice by the contractor, the bills will be submitted to Manager</p>			
<p>2. Certification of bills by Colliery Manager and submission to P.O.</p> <p>3. Acceptance of the bill by the P.O. after audit and acceptance by the Project finance and submission to Area Survey Officer.</p> <p>4. Audit and Acceptance of the bill by the Area Survey Officer and submission to S.O. (Mining)</p> <p>5. Acceptance of the bills by S.O.(M) and submission to Area GM for approval</p> <p>6. Acceptance and approval by GM after vetting of AFM and submission to finance for passing and payment</p> <p>6 Audit, passing and processing the bills to Cash department for payment</p> <p>7 Indenting of fund and payment to contractor</p>	<p>Within 02 days</p> <p>Within 03 days</p> <p>Within 01 days</p> <p>Within 01 days</p> <p>Within 03 days</p> <p>Within 06 days of the receipt of the bills in the department</p> <p>Within 04 days</p>	<p>Colliery Manager</p> <p>Project finance and overall responsibility of P.O. of the project.</p> <p>Area Survey Officer</p> <p>SO(M)</p> <p>Area General Manager</p> <p>Dealing assistant, Bill passing officer, Cash officer with overall responsibility of AFM</p>		
<p>Note: In case of Final Bills of the contractors, time line is proposed for passing the final bill within 45 days of receiving of measurement report from CMPDIL and days for each activity will be increased proportionately.</p>				
<p>(b) Transportation/Wagon loading/Loading of coal/ Crushing of Coal. In absence of any specific provisions it has been proposed by the department</p>	<p><b>Fur running on A/c bill</b></p> <p>1. After submission of claim by the contractor for work done the Project Despatch officer will reconcile the quantity despatched/ loaded and getting it accepted by contractor as well as project officials after fulfilling all formalities like clearance from E&amp;M, Excv., Personnel, Medical,</p>	<p>Within 01 days of submission of invoice/GST invoice by the contractor.</p>	<p>Project Despatch Officer</p>	

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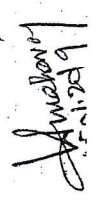





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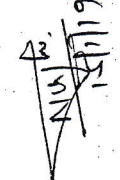

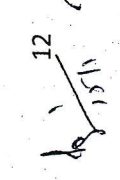
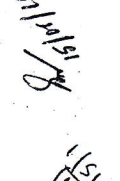

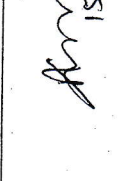
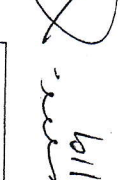
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	Stores & other departments and impact of hindrances at both ends if any. After acceptance of the measurement by the contractor and submission of invoice/GST invoice by the contractor, the bills will be submitted to Manager	
	2. Certification of bills by Colliery Manager and submission to P.O.	Within 02 days Colliery Manager
	3. Acceptance of the bill by the P.O. after audit and acceptance by the Project finance and submission to S.O. (Mining)	Within 03 days Project finance and overall responsibility of P.O. of the project.
	4. Audit and Acceptance of the bill by the area S.O. (Mining) and submission to Area General Manager	Within 02 days SO (M)
	5. Acceptance of the bills by Area GM for acceptance and approval after vetting of AFM and submission to finance for passing and payment	Within 03 days Area General Manager
	6 Audit, passing and processing the bills to Cash department for payment	Within 06 days of the receipt of the bills in the department
	7 indenting of fund and payment to contractor	Within 04 days Dealing assistant, Bill passing officer, Cash officer with overall responsibility of AFM
	Note: In case of Final Bills of the contractors, time line is proposed for passing the final bill within 45 days of receiving of measurement report from CMPDIL and days for each activity will be increased proportionately.	
4.	<b>Civil Works</b>	GST invoice will be taken from the contractor on the basis of technical verification of the
	<b>Payment terms as per Manual:</b> For Running bills-Within 1 month of presentation of bill duly passed and accepted for payment by EIC. For final bills:	EIC of the work
	1. Acceptance of the bill, entry in the ledger by the Engineer in Charge (EIC)	03 days from the date of submission of GST invoice by the contractor
	3. Checking, auditing and passing of bills by the associate finance and submission to P.O. of the project.	Within 07 days Associate finance in charge
	3-Administrative acceptance of the bills by P.O. and submission to SO(C)	Within 02 days P.O. of the project

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5	<p>(a) for works up to 200 lakhs- Within 2 months of presentation of the bill duly passed and accepted for payment by the EIC</p> <p>(b) for works above Rs. 200 lakh- Within 3 months of presentation and accepted for payment by the EIC</p>	<p>4. Technical Audit by SO(C) and submission of bills to AFM/finance department</p> <p>5. Auditing, accepting and passing of bills by AFM office/Finance department and submission to cash department</p> <p>6. Indenting, arranging fund and making payment to contractor</p>	<p>Within 03 days</p> <p>Within 8 days of receipt of the bills in the department</p> <p>Within 7 days</p>	<p>SO(C)</p> <p>Dealing assistant, Bill passing officer, Cash officer with overall responsibility of AFM</p>	<p>invoice by the EIC. The invoice should be prepared on regular intervals (monthly/Quarterly) as per work order/civil engineering manual.</p>
5	<p><b>MM</b></p> <p><b>(a) Spares &amp; Consumables (Area)</b></p> <p>Payment terms: 100% payment within 21 days from date of receipt and acceptance of material or submission of bill whichever is later</p>	<p>1. Preparation of Provisional SRV after acceptance of material by the inspecting authority: Entry of Challan &amp; invoice and other details in system</p> <p>2. Pricing of provisional SRV by the Store finance/accounts deptt.</p> <p>3. Final SRV after pricing</p> <p>4. Forwarding of Final SRV along with accepted material to concerned issue shed for posting of stores in Kardex</p> <p>5. Posting of receipt details of store in kardex by issue shed incharge and return of SRV to Receipt section</p> <p>6. Forwarding of SRVs after signature of depot officer to Unit Finance for Audit &amp; Acceptance of Bills.</p> <p>7. Forwarding of SRVs &amp; Bills (with documents) to Paying Authority for Audit &amp; Payment</p> <p>8. Receipt, Audit, processing and passing of bills by AFM office</p> <p>9. Indenting, arranging fund and making payment to contractor</p>	<p>Within 1 Day of date inspection and acceptance by inspecting authority.</p> <p>Within 2 Days</p> <p>Within 1 Day</p> <p>Within 3 Days</p> <p>Within 2 Days</p> <p>Within 1 Days</p> <p>Within 6 days of receipt of the bills</p> <p>Within 5 days</p> <p>Within 3 days of submission of invoice complete in all respect.</p> <p>Within 1 day</p>	<p>Receipt Section I/c / Depot Officer</p> <p>Finance/Accounts Deptt of project</p> <p>Receipt Section I/c / Depot Officer</p> <p>Receipt Section I/c / Depot Officer</p> <p>Issue Section I/c / Depot Officer</p> <p>Unit Finance / Depot Officer</p> <p>Unit Finance / Depot Officer</p> <p>Dealing assistant, bill passing officer, cash officer within overall responsibility of AFM</p> <p>Dealing officer</p> <p>PE(X)</p>	<p>(if bills are submitted later than the date of acceptance of material then the counting of 21 days will start from the date of submission of invoice)</p>
6	<p><b>Payment against Repairing bills at Area ( Excv)</b></p>	<p>1. The bills after scrutiny, acceptance and recording by section incharge will be put up for vetting.</p> <p>2. Vetting of bills by Workshop/Field in-charge &amp; PE(X) and forwarding to colliery manager</p>	<p>Within 3 days of submission of invoice complete in all respect.</p> <p>Within 1 day</p>	<p>Dealing officer</p> <p>PE(X)</p>	

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Payment to be made within 21 days from the date of receipt of the invoice	3. Acceptance by colliery manager and submission to project finance	Within 1 day	Colliery manager
	4. Scrutiny of bills, finance diary and forwarding to Project Officer	Within 3 days	Project finance
	5. Acceptance by Project Officer and forwarding to Area finance	Within 1 day (1 day extra for travel of bill from project to area)	Project officer
	6. Audit, processing and passing of bills by Area Finance and budget certification	Within 6 days of receipt of bills in department	Dealing assistant, Bill passing officer, Cash officer with overall responsibility of AFM
	7. Indenting of fund and Payment to the contractor by the cash department	Within 5 days	

General Guidelines regarding SOP

1. The date suggested in the SOP may be considered as working days.
2. The time schedule of 21/30 days as the case may be has been proposed in the normal circumstances. In case of any force majeure or exceptional circumstances the time schedule may be different but proper justification must be recorded for delays at every level.
3. In case the bills are returned due to some defects or not in order or incomplete as per work order/ agreement or relevant manual or any other reason then the bills should be returned immediately with reasons to be recorded in writing. Accordingly after rectification the time line will start from the date of resubmission.
4. Delay in despatch should be taken care off properly and should not be made excuse for delay in payment in normal circumstances.
5. The approved timeline should be included in respective NITs/work orders/purchase orders/agreements etc.

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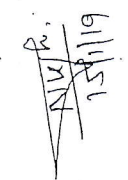
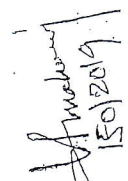
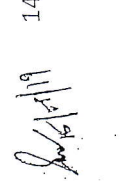

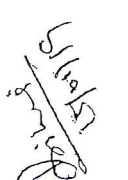
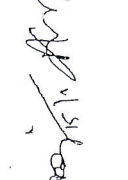

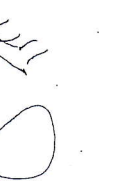
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6. As regards other bills which has not been mentioned specifically in the SOP, the time line should be applied based on nature of job. In absence of any specific time line given anywhere, it must be ensured that the payment should be made within 30 days from the date of submission of invoice after completing all the formalities from the contractor/supplier/service providers' side.
7. System of FIFO ( i.e. First in First Out) should be ensured in all bills barring exceptions with proper justification. That means bills which has been received first will be processed first in normal circumstances.
8. Any escalation bills, supplementary bills, debit notes, credit notes etc may also be dealt as per the suggested time line above. The periods may be customised accordingly to ensure payment within 21/30 days.
9. As regards purchase from GeM, the procedures and guidelines laid down by GeM on the portal should be followed and accordingly the time line for every responsibility centre should be customised.
10. The nature of responsibilities indicated in the SOP has been mentioned only for fixing a time line. If the actual responsibilities of the person concerned is different then the time line should be aligned accordingly to ensure the timely payment within 21/30 days as the case may be.
11. In case of submission and acceptance of invoice/bills, there is difference in stipulations in purchase manual and finance manual of CIL. GM(MM) may be requested to take the matter with CIL for necessary amendment in the purchase manual.

The committee further suggests the following for streamlining the system of timely payment to contractors/suppliers/service providers considering the circular no 02/04/18 of CVC. It may kindly be instructed to the concerned department for compliance of the same.

1. There should be stipulation in all tender documents/Contracts/POs regarding number of days (from the date of submission of clear and admissible bill) within which payment will be released. Officials as suggested should be designated to ensure compliance of timelines for release of such payments.
2. Any clarification from the contractors/suppliers/service providers on the bill submitted by contractor should be sought within a specified number of days provided in the contract itself. Except in exceptional circumstances, these clarification should be sought in one go. Similarly, the contractor should be required to submit the clarification sought within a specified number of days.

3. In case of any disagreement between the Organization and the contractor on any part of the bill, such part may be severed from the rest. Payment against agreed and admissible part can be processed as per laid down procedure, while the disputed part can be dealt as per contract provisions viz. conciliation, dispute resolution, arbitration, etc.

4. Online Bill Tracking System should be put in place with provision for alerting higher level of management to enable monitoring, review/intervention in cases of delays.

Further to ensure compliance of directives of CVC, a robust and transparent Bill Tracking System should be put in place in all cases of processing of bills of stores, spares, POL, Explosive/ contractual/ service provider etc., right from the originating point of Bill i.e. Executing department/ Where material is received/work is executed to the point of final payment by finance deptt. This will make the system faster, transparent and also the bottleneck/delays would be visible easily and will help in further improvement.

GM (System) shall ensure availability of system and software for implementation of the robust bill tracking system and GM (E&T) shall ensure availability of proper internet/ intranet connectivity. Further the responsibility of implementation of bill tracking system should be Area/Project authorities in case of Areas and in case of HQ, respective GMs/In charges of the concerned departments/sub-departments.

The SOP is put up to D(F) for kind perusal and placing before FDs for kind deliberation and approval.

Submitted

15/11/19  
GM(O), CCL Ranchi

15/11/19  
GM (Legal), CCL Ranchi

15/11/19  
GM (E&M), CCL Ranchi

15/11/19  
GM/CM(MM), CCL Ranchi

15/11/19  
GM (Civil-I), CCL Ranchi

15/11/19  
GM (F), CCL Ranchi

15/11/19  
GM/CM (CMC), CCL Ranchi

15/11/19  
GM (Exc), CCL Ranchi

15/11/19  
GM/CM (System), CCL Ranchi