(भारत सरकार) GOVERNMENT OF INDIA
(रेल मंत्रालय) MINISTRY OF RAILWAYS
(रेलवे बोर्ड) RAILWAY BOARD

No. 2019/RS(M)/Paperless Working **New Delhi,** dated 31.05.2019

The General Manager, All Indian Railways/PUs, NF(C), CORE
The DG/RDSO & NAIR/Vadodara
CAOs, DMW/Patiala, WPO/Patna, COFMOW, IROAF/NDLS, RWP/Bela

Sub: Online Refund of EMDs/ Tender document cost through digital pay orders

Ref.- i) Railway Board's JPO No. 2014/CE(I)/WP/5/1 dated 28.03.2017
ii) Railway Board's circular No. 2004/RS(G)/779/11 Pt. dated 27.03.2019

Vide Railway Board's JPO under reference (i), instructions regarding electronic refund of payments were issued with stipulation that CRIS shall develop and deploy necessary software solution in line with JPO to enable online refund process and advice date of implementation of same to Zonal Railways and PUs. The module for online process for EMD refunds which includes initiation/ approval of proposal for refunds, online generation and forwarding of digital Pay Order for refunds has been launched by CRIS on 05.02.2019 and instructions were issued vide Railway Board's circular under reference (ii).

The matter regarding detailed process flow for refund of Earnest Money Documents (EMD)/Tender document cost (TDC) etc. through digital pay orders was under Board's consideration for quite some time. The matter has been examined in detail by Accounts, Stores and Civil Engineering Dtes in Board in consultation with CRIS and SBI and necessary system modification have been made in IREPS and IPAS to facilitate these refunds. Accordingly, it has been decided that all EMD/Tender document cost refunds shall be made through online pay orders only for tenders closed w.e.f. 01.06.2019. The process for refund shall be as under:

1.0 During Tender submission process in IREPS, bidders make payments towards Earnest Money Deposit (EMD), Tender Document Cost (TDC) etc. online through SBI. Bank shares the details of payments (e-scroll) with IREPS & IPAS.

2.0 <u>IREPS/Executive process</u>

2.1 The Executive department shall initiate the proposal for refund of Earnest Money and Tender Document cost in IREPS module, and forward it to competent authority for approval. The application allows refund of Earnest Money and Tender Document cost for the following situations:

i. **Earnest Money:**

- To all unsuccessful bidders, on finalization of tender.
- To successful bidder(s) if the requisite amount of Security Money has been submitted by the firm. The refund shall be initiated in such cases only after the due process of verification of Security Money has been completed.
- If excess than the stipulated Earnest Money has been submitted by the bidder. In such cases the extra amount submitted by the firm over and above the stipulated EMD amount shall only be refunded.
- To all bidders in case of cancellation of tender before opening.
- To bidders who have submitted EMD but not submitted bid.

ii. **Tender Document Cost:**

- To any firm if the firm has submitted excess than the stipulated Tender Document Cost. In such cases the extra amount submitted by the firm over and above the stipulated TDC amount shall be refunded.
- To all bidders in case of cancellation of tender before opening. This option shall be exercised only in accordance with the extant Railway Board instructions on the subject matter.

2.2 The competent authority (Executive Department) shall accord his approval for refund online in IREPS module using his digital signature.

2.3 After approval of the refund proposal, either the approving authority, or any other official of executive department of grade Junior Scale or above shall generate digitally signed pay order through IREPS application. A separate pay order shall be generated for each firm to whom refund is to be made. Once a pay-order is generated against an IREPS Reference ID towards submission of EMD, the transaction will no longer be available to the user from Executive Deptt. for processing to prevent generation of duplicate pay-order.

2.4 The pay order shall contain the following details:

- Details of all receipts against which refund is recommended.
- Details of e-scroll of bank which contains the transaction (for online payments only)
- Name of bidder and their Bank details as mentioned in the bid
- Amount to be refunded
- IPAS accounting unit to whom the refund request is forwarded.
- Tender Number and opening date

- The pay order shall also contain the signature panel showing the details of the authority who has signed the pay order digitally.

2.5 The pay order generated by the executive department and the associated data will be automatically forwarded to the concerned accounting unit in IPAS. No physical document / pay order shall be forwarded to accounts.

3.0 IPAS/Accounts process

3.1 Based on the Pay-order data received in Accounts online, the list of Pay-orders will be displayed to Internal Check (IC) users of the concerned Accounting unit in the EMD module.

3.2 The Accounts user will register the Pay Order and generate a CO6 no. through the system and forward it to concerned Accounts user for internal checks and passing.

3.3 During Internal check, details as received from IREPS will be shown on screen, to be verified by Accounts. Digital signature on PDF will be validated through PDF reader's inbuilt signature validation mechanism. As a precaution to avoid duplication, the register for manual pay orders will be checked by concerned Accounts user to see whether the online pay order has been already passed in manual mode. The pay orders which have been passed manually outside the EMD module should be marked "Paid manually/offline" in IPAS and should be communicated to IREPS for removal from pending list.

3.4 For paper trail, a print out of the digital pay order will be taken and account enfacement will be made on it indicating all details viz, CO6, Co7, IREPS reference id w.r.t. which the internal check has been made. The record shall be maintained for stipulated retention period.

3.5 During Bill passing, the unit shall verify receipt of credit from Hqr for individual EMD/TDC on the basis of IREPS Reference ID. System will facilitate following information, for verification by the user:

i. Digitally signed Pay order (in pdf format) will be available for viewing. Digital signature on PDF will be validated through PDF reader's inbuilt signature validation mechanism.
ii. Based on IREPS reference ID, entry of payment will be verified from SBI's e-Scroll.

iii. System will verify availability of credit in deposit against IREPS Reference ID.

iv. System will not allow passing of bill for the same IREPS reference ID, in case the payment has been made earlier against digital pay-order.

3.6 After Pay-order is passed, Unit's Deposit Misc will be Debited and Cheques & Bills will be credited. System marks the individual EMD as "Refunded" to avoid duplicate payment for the same EMD.

3.7 For this purpose, the transfer of credit to respective unit shall be made as under:-

i. Based on the details received from IREPS and its matching with SBI credit scroll, Zonal headquarter will take the credit using option 'IREPS" HQR-JV generation provided in IPAS. This option will generate JV with following accounting transactions:

Debit: RIB (00867709) - Remittance into Bank (RIB)
Credit: Deposit Misc.-Headquarter Books

ii. To transfer the credits so received HQ will transfer the amount to respective accounting units through option TC →IRePS. For transfer of EMD related transactions to concerned accounting units, Zonal headquarter will generate Transfer Certificate (TC) through this functionality provided under e-Recon module of IPAS. System will prepare JV with following Accounting entries:

Minus Credit: Deposit Misc. – Headquarter Books
Credit: Transfer to concern unit (Trs. Divl.)

"Manual Voucher Entry" option under e-Recon will not be used for Transfer of credits towards EMD related transactions as it is not linked with individual transaction (IREPS Reference ID).

iii. Clearance of 'RIB' shall be affected on receipt of date wise monthly statement from SBI and RBIs clearance memo in the usual manner.

iv. Destination Unit will accept the TC and prepare JV using option "IREPS→ JV (I/W TC)" under e-Recon module of IPAS.

Minus Credit – Transfer HQ
Credit - Deposit Misc Head

v. In case of HQ itself has to release EMD, there will no TC transaction, in that case HQ unit will prepare JV using option "IREPS-> JV (HQR)" under Books module of IPAS. System will prepare JV with following accounting entries:-

Minus Credit: Deposit Misc – Headquarter Books
Credit: Deposit Misc Head

3.8 In case the unit has not received the credit till receipt of digital pay order, the position will be checked from HQ Books section and the books Section of that Accounting unit and transfer of credit will be ensured. The facility of checking the availability of credit at HQ will be available in the units

3.9 Status of payment will be shared with IREPS to update their record w.r.t. each transaction. In case of EMD refunded through digitally signed pay-order, the system will not allow duplicate refund by generation of another Digitally signed pay-order.

3.10 Accounting Unit wise List of Pending IREPS EMD refund Pay orders shall be available in IPAS, sorted into works, stores and earnings tenders and further grouped department-wise.

4.0 Refund of EMDs in respect to tenders closed before 01.06.2019, shall be made by the units on pay orders (manual/digital) as per the manual/digital process, as the case may be, after ensuring that release of payment has not been made earlier and by following all prescribed internal checks.

5.0 The EMD of tenders issued manually (not through IREPS) if any, shall be dealt with through manual internal checks. No digital pay order shall be generated for the tenders not issued through IREPS.

31.05.19
(Vinod Kumar)
Director/ RS(M)

31/5/19
(Anil Kumar)
Director/ CE(G)

31/5/2019
(Sanjeev Sharma)
Director Finance (A/cs)

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