

**Commercial Accounting Systems**  
**Vol. X**

**Manual on Damaged Transformers**



**PUNJAB STATE ELECTRICITY BOARD**  
**2006**

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Second Edition	1998
Third Edition	2006

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## **INTRODUCTION**

**(First Edition)**

The Government of India, Ministry of Irrigation & power (Department of power) have framed. "The Electricity (Supply) (Annual Accounts) Rules 1987" under Section-69 of The Electricity (Supply) Act, 1948. These Rules prescribe the formats for preparation of Annual Accounts of the Board, a new Chart of Accounts and Basic Accounting Principles and Policies.

The Board engaged M/s A.F. Ferguson & Co. as Consultants to provide assistance in implementation of Commercial Accounting Systems Procedures reflecting and aforesaid Rules, Regulations and Procedures relating to accounting of damaged transformers and submitted a draft manual on Damaged Transformers which incorporates the procedure laid down in various circulars as modified by the aforesaid Rules. The draft manual was sent to SE/TMR Circle, SE/DS Patiala and Sr. XENs TRW Divisions. The comments received from CE/MM and other officers have been duly taken into consideration while finalising the manual.

The Manual has been approved in terms of decision taken by the Board in its 14/85 meeting held at Chandigarh. Chief Accounts Officer has been authorised to amend, modify and issue clarifications, as may be necessary with respect to the Manual, within the framework of the Rules framed by the Govt. of India.

Suggestions for improvement would be welcomed and may be sent to CAO Commercial Accounting Cell, Patiala.

Co-operation received from the Sr.XENs TRW Divisions in finalising this work and work done by the officers of the Commercial Accounting Cell of the Board, in this behalf, are gratefully acknowledged.

**JATINDER GOYAL**  
Chief Accounts Officer,  
P.S.E.B., Patiala

## **SALIENTS - F EATURES**

1. The book-value of the transformer (estimated, if it is not known) will be transferred to TRW Division on the transfer of the damaged transformer to that Division alongwith accumulated depreciation (50% of the estimated cost, if the amount of the depreciation is not known). In other words. The cost of the damaged transformer will appear in the book at its original book value.
2. The cost of repairs will be treated as O&M expenditure. It will not be added to the cost of the damaged transformer.
3. DS Divisions will now raise an IUT Bill on transfer of the damaged transformer to the TRW Division instead of awaiting credit for the damaged transformer from the TRW Division.
4. In TRW Division, the cost of damaged transformer as also of repaired transformers will be treated as a part of capital assets and not stock inventory.
5. TRW Division will transfer the repaired transformers to COS without value. The COS will maintain the quantity account of the repaired transformers. The TRW Divisions will raise debit to the DS Division concerned on receipt a copy of store requisition from COS.

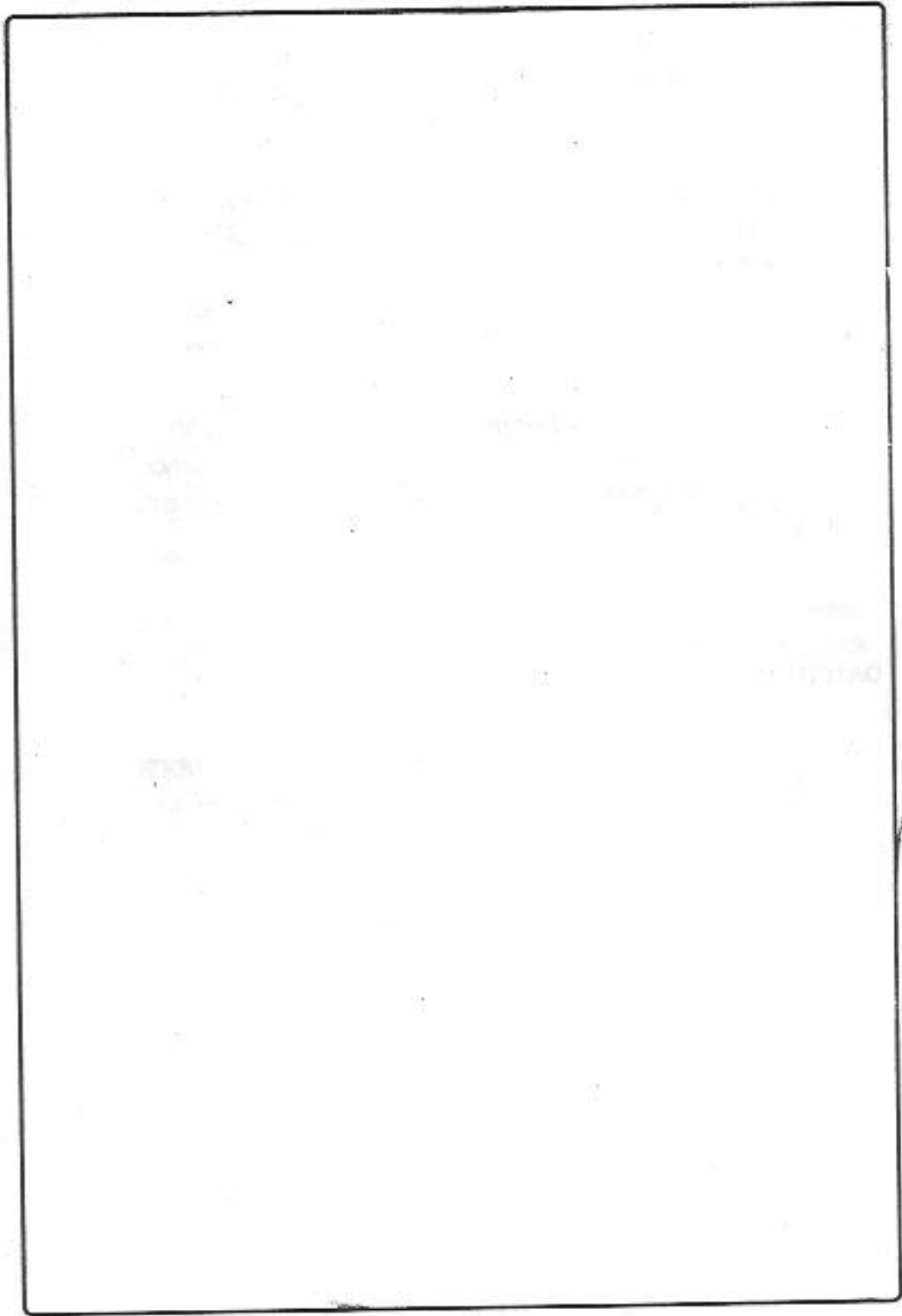
## **PREFACE TO THE THIRD EDITION**

The Manual was first published in 1987 and its revised Edition was issued during 1998 incorporating the changes/modifications made up to year 1998. The Second (Revised) Edition has gone out of stock. The change/modifications made upto 31.07.2006 have been incorporated in this Edition of Manual on Damaged Transformers for guidance of all concerned.

I feel immense pleasure in bringing out this 3rd Edition (2006). Readers are requested not to hesitate in bringing out the defects/discrepancies, if any, to the notice of CAO, WM&G Section for consideration and making necessary rectification.

DATED : 31.07.2006

JATINDER GOYAL  
Chief Accounts Officer



# MANUAL OF DAMAGED TRANSFORMERS

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01 -- Purchase of Transformers

RESPONSIBLE	ACTION	TIMING
CPO	1. For purchase of transformers initiate purchase procedures as per the manual on material accounting. While initiating purchase proposal availability of repaired transformers as per status report from transformer repair workshop divisions shall be kept in view.	As & when

### 02 - Transformer Movement Card

RESPONSIBLE	ACTION	TIMING
Junior Engineer (Stores)	<ol style="list-style-type: none"> <li>1. For each new transformer received in the stores, open Transformer Movement Card (TMC) in duplicate.</li> <li>2. The Transformer Movement Card (TMC) will be stamped with serial number allotted by the COS and contain the following details:                             <ol style="list-style-type: none"> <li>(1) Transformer history                                     <ol style="list-style-type: none"> <li>(i) transformer name plate details</li> <li>(ii) purchase and issue details</li> <li>(iii) accounting information</li> <li>(iv) details of movement &amp; shortages</li> <li>(v) maintenance particulars</li> </ol> </li> <li>(2) Repairs conducted at repair workshop</li> <li>(3) Technical details</li> </ol> </li> </ol>	As & when
SDO/JE (Op.)	<ol style="list-style-type: none"> <li>3. The Transfer Movement Card (TMC) shall be maintained in duplicate. While the original copy of TMC shall move with the transformers, the second one will be preserved in TRW Division.</li> <li>4. The TMC will accompany the particular transformer. No officer shall either take delivery or issue a transformers without its TMC.</li> <li>5. On receipt of transformer, maintain a capacity-wise register of transformers to keep a control over the total number of transformers received and installed in field.</li> </ol>	Monthly

RESPONSIBLE	ACTION	TIMING						
	<p>6. Enter the particulars of external shortages noticed at the time of withdrawing from stores, from the TMC into the register of transformers.</p> <p>7. Pass accounting entry on the basis of SR for actual cost and accumulated depreciation. The accounting entry is provided at serial no. 1 of subject code 27.</p> <p>8. For procedure regarding shortages refer to subject code.</p>	As & when						
	<table border="0"> <tr> <td data-bbox="521 1472 862 1514">FORM TITLE</td> <td data-bbox="862 1472 1019 1514">FORM NO.</td> </tr> <tr> <td data-bbox="521 1514 862 1556">Transformer Movement Card</td> <td data-bbox="862 1514 1019 1556">TRW-1</td> </tr> <tr> <td data-bbox="521 1556 862 1598">Register of transformers</td> <td data-bbox="862 1556 1019 1598">TRE-10</td> </tr> </table>	FORM TITLE	FORM NO.	Transformer Movement Card	TRW-1	Register of transformers	TRE-10	
FORM TITLE	FORM NO.							
Transformer Movement Card	TRW-1							
Register of transformers	TRE-10							

**03 -- Issue of New Transformers**

<b>RESPONSIBLE</b>	<b>ACTION</b>	<b>TIMING</b>						
Distribution office	Before stores requisition (SR) is prepared for requisitioning new transformers from stores it shall be ascertained whether any repaired transformers are available in the stock.							
COO	1. Receive SR duly approved from the requisitioning sub division. In case any shortage is noticed, note of such shortage should be given in the SR and the value mentioned therein. The shortage noted on SR should be signed by both the issuing official and receiving official.	As & when						
Store Keeper	2. Complete the Transformer Movement Card (TMC) and note the shortage therein.	-do-						
SDO-Stores	3. Sign the TMC in token of having carried out inspection and in verification of the entries.	-do-						
Divisional office	4. On the basis of SR extract the relevant values of the transformers and pass accounting entry as per serial no. 2 of subject code 27.  5. Procedure regarding issue of transformers will be followed as per material accounting manual.							
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO.</td> </tr> <tr> <td>Transformer Movement Card</td> <td>TRW-1</td> </tr> <tr> <td>Store requisition</td> <td>MAT-29</td> </tr> </table>	FORM TITLE	FORM NO.	Transformer Movement Card	TRW-1	Store requisition	MAT-29	
FORM TITLE	FORM NO.							
Transformer Movement Card	TRW-1							
Store requisition	MAT-29							

**04 -- Dismantlement of Defective/Damaged Transformer and Replacement-Distribution division**

RESPONSIBLE	ACTION	TIMING
SDO/OP. Subdivision	1. On receipt of transformer malfunction report/complaint initiate departmental procedures for technical examination. Advice junior engineer (JE) to proceed with inspection and send telegraphic advice to the concerned authorities giving full information on the nature of complaint and specify the area in which transformer was located.	Immediately
JE	2. Prepare inspection report on examination of damage and determine the nature and cause of damage. Ascertain whether the seal is broken or intact and forward full report to the SDO, along with Transformer Movement Card (TMC) and Register of Damaged Transformers.	--do--
SDO	3. Scrutinise the Inspection Report Register of damaged transformers. Inspect the site and have the transformer replaced by obtaining verbal orders from competent authority (Sr.XEN). The transformer should be replaced within 48 hours of damage in order to maintain continuity of supply. Ensure that an entry to this effect has been made in Transformers Movement Card (TMC) and in Register of Damaged Transformers.	
JE/SDO/Op.	4. Prepare an estimate for the replacement of damaged transfer as	Immediately

RESPONSIBLE	ACTION	TIMING
	<p>under :-</p> <p>The estimate for damaged transformer should be prepared like any other estimate for replacement. An example for illustration is given below :-</p> <p>(i) Cost of damaged T/F 10,000  (ii) Accumulated depn. 2,000  (iii) Written down value 8,000  (iv) Cost of new transformer 12,000</p>	
	<p>In the estimate the value of new transformer i.e. Rs. 12,000/- will be debited to account code 14/10.541.542 Credit for Rs. 10,000/- on account of damaged transformer to be replaced shall be given to GH-10/541,542.</p>	
	<p>Dismantlement charges, if any, shall be charged to Revenue account code concerned and erection charges shall be capitalised (Account Code 14/10.541, 10.542.</p>	
Competent authority	5. Forward the replacement estimate to competent authority for approval and sanction.	Immediately
SDO/JE	6. On receipt of estimate scrutinise, approve and sanction the same. Forward the sanctioned estimate to the concerned officers.	Next Day
SDO/JE	7. Receive sanctioned estimate and take necessary action.	Same day
	8. In case transformer is not covered.	

RESPONSIBLE	ACTION	TIMING
<p>Accounts section</p> <p>JE</p>	<p>under warranty period refer to subject code 06.</p> <p>9. For other cases refer to subject code 08.</p> <p>10. On installation of a new transformer pass accounting entry given at serial number 1 of subject code 27 on the basis of stores requisition.</p> <p>11. Enter particulars of new transformer installed in the fixed asset register as per procedure laid down in manual on capital expenditure and fixed assets.</p> <p>12. Enter the particulars of installation of the transformer in the TMC.</p>	<p>Same day</p> <p>Immediately</p> <p>-do-</p>
	<p>FORM TITLE</p> <p>Transformer Move- ment Card</p> <p>Fixed asset register</p>	<p>FORM NO.</p> <p>TRW-1</p> <p>Refer to manual on capital expenditure</p>

**05 – Register of Transformer/Damaged Transformers**

RESPONSIBLE	ACTION	TIMING
JE-1 Sub Division	<p>1. In each Sub Division/ sub office (DS/RE) a register of transformers in form TRW-10 shall be maintained for all transformer received, installed and transferred to other divisions/sub divisions. The register shall be maintained capacitywise. After the close of the month an abstract shall be prepared showing details of all transformers whether installed or not, transformers damaged during the month and sent to TRW Division for repairs (specimen of the abstract on the back of form TRW-10). The figures shown in the abstract shall be reconciled with the figures as shown in the return showing category-wise issue supplied by the issuing store to the DS Sub divn. and DS Divisions. The issue shall be shown category-wise as standardised by COS. In case of any discrepancy the figures shall be reconciled before submitting the return to the Divisional Office.</p> <p>2. A copy of the abstract shall be forwarded to Divisional Office in the first week of the following month.</p>	<p>Monthly</p> <p>-do-</p>
DHD Division	<p>3. In the Divisional Office, a register of damaged transformers in form TRW-9 shall be maintained by the Head Draftsman. It shall be posted from the reports received on malfunctioning/ damaged transformers (See Sub Code-06). The register shall be maintained for each Sub Division/Sub office capacitywise. On receipt of abstract as per step-2 above, the DHD will check the relevant entries in the Register of Damaged Transformers (TRW-9). The</p>	<p>-do-</p>



RESPONSIBLE	ACTION	TIMING						
DHD Division DHD Division Sr.XEN/MP C.O.S.	<p>discrepancies, if any, shall be pointed out to the office concerned. Register of damaged transformers alongwith abstracts shall be put up to Sr.XEN. Thereafter the DHD shall prepare a consolidated report of the damaged transformers of the division as a whole and send a copy of the same to the following under the signatures of the Sr. Xen:</p> <p>(i) SE/DS concerned  (ii) SE/TMR Circle</p> <p>4. Also on receipt of abstract of TRW-10 as per item 2 above, the DHD shall compile the information of all transformers in the same proforma (abstract) for the Division as a whole. He shall reconcile the number of transformers received for various purposes with the number of transformers shown issued by the Issuing Store. Any difference shall be reconciled immediately. Copy of this reconciled return shall be supplied to SE/DS concerned.</p> <p>5. Quarterly MIR reports about the receipt of total transformers based on step 4 shall be prepared and submitted to Chief Controller Finance (MIR) through SE/CE (DS) for publication in the MIR.</p> <p>6. The figures of receipt as shown in MIR shall be checked up with those shown as issued by the COS in his relevant return (Presently TMO-3).</p>	Monthly Quarterly Quarterly						
	<table border="1"> <thead> <tr> <th data-bbox="526 1562 860 1591">FORM TITLE</th> <th data-bbox="860 1562 1016 1591">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="526 1604 860 1675">Register of Damaged transformers</td> <td data-bbox="860 1646 1016 1675">TRW-9</td> </tr> <tr> <td data-bbox="526 1688 860 1717">Register of Transformer</td> <td data-bbox="860 1688 1016 1717">TRW-10</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Register of Damaged transformers	TRW-9	Register of Transformer	TRW-10	
FORM TITLE	FORM NO.							
Register of Damaged transformers	TRW-9							
Register of Transformer	TRW-10							

**06 --Despatch of Damaged/Defective Transformer to Receiving yard under COS**

RESPONSIBLE	ACTION	TIMING
SDO distribution	1. On scrutiny of inspection report received from JE Sign the same and forward to the divisional officer.	Immediately
SDO	2. Instruct the junior engineer to replace the damaged transformer. (subject code 04)	Same day
Divisional officer	3. Receive the inspection report and scrutinize. Enter it in the register of damage transformers and put up to Sr XEN.	As and when
JE	4. Prepare a store return warrant (SRW) 6 copies for forwarding the damaged transformer to the Receiving yard under COS. Enter the following in SRW : (1) Type, make capacity and serial number of transformer (2) Whether warranty period covered (3) Certificate that there is no police case involving the transformer (4) Nature of defect/damage as per inspection report in TMC.  Note : Damaged transformers be despatched to TRW division within the same month or latest by the end of the succeeding month.	-do-
JE	5. Send the defective/damaged transformer to receiving yard COS accompanied with the following documents : (1) Transformer movement card (TMC) (2) Two copies of SRW (3) Two copies of TO-5.  6. Send two copies of SRW to the divisional office-accounts section.	By end of month

RESPONSIBLE	ACTION	TIMING												
Divisional account section	<ol style="list-style-type: none"> <li>7. On receipt of SRW from subdivision make entry in fixed asset register.</li> <li>8. Extract the amounts of total cost of transformer and total depreciation from the transformer movement Card/Asset Card.</li> <li>9. Pass accounting entry given at serial number 3 of subject code 27.</li> <li>10. Raise IUT bill on TRW division by stating separately the total cost and related accumulated depreciation exactly as entered in the journal voucher. Forward one copy of SRW to the TRW division along with IUT Bill.</li> <li>11. Ensure that all transformers forwarded to TRW division are accounted for during the year in which the transfer took place.</li> </ol>	Same day -do- Year end												
	<table border="0"> <thead> <tr> <th data-bbox="516 1430 857 1461">FORM TITLE</th> <th data-bbox="867 1430 1002 1461">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="516 1476 857 1507">Transformer movement card</td> <td data-bbox="867 1476 1002 1507">TRW-1</td> </tr> <tr> <td data-bbox="516 1518 857 1549">Store return warrant</td> <td data-bbox="867 1518 1002 1549">Mat-34</td> </tr> <tr> <td data-bbox="516 1560 857 1591">IUT Bill</td> <td data-bbox="867 1560 1002 1591">IUT-1</td> </tr> <tr> <td data-bbox="516 1602 857 1633">Register of transformers</td> <td data-bbox="867 1602 1002 1633">TRW-10</td> </tr> <tr> <td data-bbox="516 1644 857 1707">Register of damaged transformers</td> <td data-bbox="867 1686 1002 1707">TRW-9</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Transformer movement card	TRW-1	Store return warrant	Mat-34	IUT Bill	IUT-1	Register of transformers	TRW-10	Register of damaged transformers	TRW-9	
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Register of damaged transformers	TRW-9													

**07--Receipt of Transformer at Receiving Yard (COS)**

<b>RESPONSIBLE</b>	<b>ACTION</b>	<b>TIMING</b>
JE Transformer yard (TRY)	<ol style="list-style-type: none"> <li>1. Accept the transformer only if accompanied by :                             <ol style="list-style-type: none"> <li>(1) Transformer movement card</li> <li>(2) SRW</li> <li>(3) TO-5</li> </ol> </li> <li>2. Prepare Goods Receipt Note (GRN) in duplicate, separately for each transformer accepted. The GRN shall contain the following particulars :                             <ol style="list-style-type: none"> <li>(1) SRW number and date</li> <li>(2) Transferer subdivision name, and division location code</li> <li>(3) Type, make capacity and serial number of the transformer.</li> <li>(4) Whether warranty period covered.</li> </ol> </li> <li>3. Make entry in transformer receipt &amp; issue register on the receipts side from the GRN. The register should be maintained capacity-wise. Allot-master No to each transformer.</li> </ol>	As and when
JE's receiving yard and distribution subdivision	<ol style="list-style-type: none"> <li>4. Carry out joint inspection of transformer and prepare joint inspection report (JIR) in four copies. JIR will contain the following particulars in addition to the transformer details :                             <ol style="list-style-type: none"> <li>(1) Details of shortages apparently visible.</li> <li>(2) Distinguish between shortage already entered in the TMC (verified under signature of at least two shortages inspected in the receiving yard.</li> <li>(3) GRN number and date.</li> </ol> </li> </ol>	Immediately
		Same day

RESPONSIBLE	ACTION	TIMING
JE-receiving yard	5. Forward two copies of the JIR to the SDO alongwith GRN and SRW.	Same day
SDO	6. Return two copies each of SRW and JIR and one copy of TO -5 to concerned officer from distributions subdivision.  7. Receive JIR and scrutinize. Check the transformer and on full satisfaction sign the JIR in token of having conducted full inspection.	Immediately  -do-
Divisional accounts section	8. Forward one copy of JIR alongwith one copy of GRN and SRW to the divisional accounts section.	End of week
Divisional accounts section	9. On receipt of GRN and JIR allot a serial number to the documents from transformer for repair register (TRR). Enter the following into TRR, division-wise :  (1) GRN number and date (2) SRW number and date (3) Name of subdivision (4) Particulars of transformer (5) Date of JIR (6) Whether warranty period covered	Immediately
TRW divisional accounts section	10. Scrutinise the TRR and check whether all GRN serial numbers have been entered serial-wise and that no number is missing.	End of the month
TRW divisional accounts section	11. On receipt of IUT bill from distribution subdivision, extract the relevant GRN and pass accounting entry given at serial number 4 of subject code 27 of the basis of JV. Follow procedure given in IUT manual for issuing the U-cheque.	As and when

RESPONSIBLE	ACTION	TIMING												
	12. Enter the JV particulars in the TRR. 13. Scrutinise the TRR and check whether IUT Bills for all GRN's have been received from distribution divisions.	Same day Monthly												
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO.</td> </tr> <tr> <td>Transformer Movement Card</td> <td>TRW-1</td> </tr> <tr> <td>Transformer for repair register</td> <td>TRW-4</td> </tr> <tr> <td>Store return warrant</td> <td>MAT-34</td> </tr> <tr> <td>Goods receipt note</td> <td>MAT-17 of Material accounting manual</td> </tr> <tr> <td>IUT bill</td> <td>IUT-1</td> </tr> </table>	FORM TITLE	FORM NO.	Transformer Movement Card	TRW-1	Transformer for repair register	TRW-4	Store return warrant	MAT-34	Goods receipt note	MAT-17 of Material accounting manual	IUT bill	IUT-1	
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Goods receipt note	MAT-17 of Material accounting manual													
IUT bill	IUT-1													

**08--Warranty Period Covered Transformer**

RESPONSIBLE	ACTION	TIMING
SDO-distribution	<ol style="list-style-type: none"> <li>1. Transformer damaged within warranty period should be repaired by the supplier as per terms of the contract.</li> <li>2. Send intimation to divisional office and purchase authority by telegram, communicate the following :                             <ol style="list-style-type: none"> <li>(1) Name of manufacturer</li> <li>(2) Size and capacity</li> <li>(3) Make and serial number</li> <li>(4) Date of purchase</li> <li>(5) Date of installation</li> <li>(6) Date of damage</li> <li>(7) Date of expiry of warranty period</li> </ol> </li> </ol>	Immediately
Divisional office (Op.)	<ol style="list-style-type: none"> <li>3. On receipt of communication from SDO, send registered letter to the supplier, SE TMR and CE/MM.</li> </ol>	-do-
SDO/Op.	<ol style="list-style-type: none"> <li>4. On receipt of response from supplier inform SDO the tentative date of arrival of supplier's technician.</li> <li>5. If the supplier does not respond to repeated written reminders within one month, issue instructions to the SDO to forward the transformer to Sr./XEN. TRW Division for repair.</li> <li>6. On receipt of advice from divisional office, forward the transformer (referred to in serial number 5) to TRW division. Follow procedure laid down in serial numbers 4 to 11 subject code 05.</li> <li>7. Write a letter to Sr./XEN TRW division to advice him the total cost to be incurred on repairs, when conducted, on the particular transformer referred to in serial number 5, also to CE (MM)/A.O. CPC in order</li> </ol>	Immediately
		As & when
		Same day

RESPONSIBLE	ACTION	TIMING
Accounts section TRW division	<p>to effect recovery from the supplier. Note : Clearly mention on the SRW : Warranty period covered*.</p> <p>8. On receipt of communication from distribution division enter the letter number and date into the transformer for repair register (TRR).</p>	Immediately
Accounts section- TRW SDO repair workshop	<p>9. Send the communication to SDO repair workshop.</p> <p>10. On completion of work on the transformer, value the cost of repairs as follows :</p> <p>(1) Price of material used as per job card will be placed at the latest issue rate available from stores.</p> <p>(2) Labour time consumed on the job shall be certified by the JE-workshop and valued at the prevailing labour rate.</p> <p>(3) Administrative overheads shall be at the rate fixed by the competent authority from time to time. (10% supervision charges (sub para 1) on value of material and 24% departmental charges on labour (sub para 2).</p>	As and when
TRW Divisional accounts section	<p>11. Communicate the total cost of repairs calculated in step No. 10 above to the divisional accounts section.</p> <p>12. On receipt of the cost summary from SDO-workshop enter the details into TRR and warranty cost recovery control register.</p> <p>13. Send written intimation to central purchase authority and concerned D/S subdivision giving details of cost incurred on the repair warranty period covered.</p>	Within fortnight



RESPONSIBLE	ACTION	TIMING										
<p>OP. Divisions CE/MM, AO/CPC</p> <p>Concerned authority</p> <p>Divisional accounts- TRW</p> <p>Divisional officer</p>	<p>transformer from the warranty cost recovery control register and enter the reference particulars in TRR.</p> <p>14. On receipt of intimation from TRW recover the cost of repair from te supplier in terms of the agreement.</p> <p>15. On adjustment/collection of amount from supplier send U-cheque alongwith details to TRW division.</p> <p>16. On receipt of U-cheque enter the same in the U-cheque cash book by credit to Account Code 62.930 other incomes. Also make a note against relevant entry in warranty period cost recovery control register.</p> <p>17. Put up the warranty period cost recovery control register to Sr.XEN.</p> <p>18. Scrutinise and verify the entry in register and sign in token of verification.</p>	<p>Immediately</p> <p>As and when</p>										
	<table border="1"> <thead> <tr> <th data-bbox="532 1409 878 1436">FORM TITLE</th> <th data-bbox="878 1409 1011 1436">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="532 1451 878 1535">Transformer for repair register</td> <td data-bbox="878 1451 1011 1535">TRW-4</td> </tr> <tr> <td data-bbox="532 1545 878 1572">Job card</td> <td data-bbox="878 1545 1011 1572">TRW-7</td> </tr> <tr> <td data-bbox="532 1583 878 1610">IUT Bill</td> <td data-bbox="878 1583 1011 1610">IUT-1</td> </tr> <tr> <td data-bbox="532 1621 878 1705">Warranty period cost recovery control register</td> <td data-bbox="878 1621 1011 1705">TRW-5</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Transformer for repair register	TRW-4	Job card	TRW-7	IUT Bill	IUT-1	Warranty period cost recovery control register	TRW-5	
FORM TITLE	FORM NO.											
Transformer for repair register	TRW-4											
Job card	TRW-7											
IUT Bill	IUT-1											
Warranty period cost recovery control register	TRW-5											

**09--Preparation and Sanction of Annual Repair Estimate at TRW**

RESPONSIBLE	ACTION	TIMING
Sub divisional officer	1. Prepare estimate for repairs on the basis of number and capacity of transformers expected to be repaired during the year. Review the previous year's estimates and actual working results to determine the capacity of repair unit. Prepare detailed estimate for each different capacity of transformer giving the direct and indirect costs as close to actual as possible, and estimate also scrap recoverable  2. Prepare material requirement statement keeping in view the balance of spares and material expected to be in hand at the end of the current year.	one month before beginning of the financial year
Divisional Officer	3. Receive annual estimate, scrutinize and approve it if with in competence of authority, otherwise send it to a competent authority for approval and sanction.	Within 10 days of receipt
Competent authority	4. Scrutinise and sanction the annual estimate. Copy of the sanctioned estimate to be retained by the following :  (1) Sanctioning authority (2) S.E. TMR (if sanctioned by CE or Board) (3) Divisional officer (4) Sub divisional officer-repair workshop.	Within 10 days
Divisional Officer	5. Receive the sanctioned estimate and enter into sanctioned estimate register.	

RESPONSIBLE	ACTION	TIMING
Divisional Officer	6. Receive the material requirement statement scrutinise and reconcile with sanctioned estimate and previous year's consumption. Approve the requirement and return copies to the sub-divisional officer-repair workshop and sub-divisional officer-stores.	
SDO stores	7. On receipt of approved material requirement statement, file in relevant file.	Immediately
SDO repair workshop	8. Receive the sanctioned estimate and keep it for reference. 9. On receipt of approved material requirement statement, enter quantity-wise break-up in the material estimate control register.	Same day
	FORM TITLE	FORM NO.
	Material estimate control register	MAT-28

**10--Requisitioning Transformers for Repairs**

RESPONSIBLE	ACTION	TIMING
SDO repair workshop	1. Receive instructions from divisional officer to undertake repair of specific capacity of transformers.  2. Assess the position of jobs being completed and spare capacity of the workshop. Prepare work schedule and inform the JE accordingly as to when the job should be undertaken.	As and when  Immediately
JE repair workshop	3. Receive the work schedule. Prepare a stores requisition (SR) on receiving yard in accordance with urgency of requirements.	Periodically
JE receiving yard	4. Receive the SR and scrutinise transformer receipt and issue register for availability. Transformers received first should be issued first.  5. Complete the SR with full particulars of the transformer as per Transformer receipt & issue register.  6. Update the relevant entry in transformer receipt and issue register.	Immediately  -do-
Divisional accounts section	7. Extract the relevant JIR and forward alongwith the SR to the repair workshop.  8. Forward one copy of the SR to the divisional accounts section.  9. Receive the SR and file.	-do-  As and when
	FORM TITLE Joint inspection report Transformer receipt and issue register	FORM NO. TRW-3  TRW-2

**11--Joint Inspection of Transformer at Repair Workshop**

RESPONSIBLE	ACTION	TIMING
JE repair workshop	1. Receive the transformers from receiving yard alongwith : (1) Transformer Movement Card (TMC) (2) Stores requisition (SR) (3) Joint inspection report (JIR) 2. Inform the sub-divisional officer that the transformers are ready for inspection at the workshop.	As and when
SDO repair workshop	3. Send advice to the SDO-receiving yard to be present for conducting joint inspection on the pre-appointed day.	Immediately
SDO repair workshop and receiving yard	4. In joint presence of SDO TRY and SDO workshop damaged transformer shall be reinspected to compare the internal and external shortages noted in the JIR. 5. Complete the JIR with the following additional information : (1) External shortages (not already entered in JIR) (2) Internal shortage (not already entered in JIR) (3) Opinion on reason for damage/defect. 6. Forward one copy of the JIR to the divisional office.	Same day  On appointed day  Immediately  Same day
	FORM TITLE Transformer movement card Joint inspection report	FORM NO. TRW-1 TRW-3

**12-- Withdrawal of Material from Stores and Local Purchase**

<b>RESPONSIBLE</b>	<b>ACTION</b>	<b>TIMING</b>
SDO/JE repair workshop	<ol style="list-style-type: none"> <li>1. Initiate procedure for withdrawal of stores and spares from stores as per procedure laid down in the material accounting manual.</li>   <li>2. Follow procedure for local purchases as laid down in expenses accounting manual.</li> </ol>	As and when

### 13-- Issue of Stores and Spares

RESPONSIBLE	ACTION	TIMING
JE repair workshop	1. Issue stores and spares to workshop supervisor according to requirement.	Weekly
	2. Maintain a Material Control register for quantity-wise recording of receipt and issues of stores.	
	3. While making issues to workshop supervisor update the Material Control register and enter the date of issue therein. Mention name of supervisor and job card number therein.	Immediately
Workshop supervisor	4. On receipt of stores and spares make entry on the receipt side of memorandum workshop register. This register will be maintained for each item in terms of quantities only.	-do-
	5. Issue stores and spares to workmen according to the requirement for each transformer.	Daily
	6. Enter the issues in the memorandum register giving to the job card number and obtain dated signatures of the workmen therein.	Immediately
	7. Where stores cannot be identified to a particular job, enter the corresponding job card number after the same has been identified by checking up with the workmen.	Weekly
	8. Extract balances in the memorandum register and forward the register to JE.	Month end
	9. Check the balances of unused stores and spares with workshop supervisor. This can be done by scrutinising the job cards of transformers repaired/ under repair alongwith itemwise break-ups in workshop register.	

RESPONSIBLE	ACTION	TIMING								
JE Workshop	<p>10. Sign the memorandum register maintained by workshop supervisor in token of the verification.</p> <p>11. Check the entries of numbered stores and spares with workshop supervisor and JE and prepare stock verification reports. Follows procedure laid down in material accounting manual for dealing with shortages/excess.</p> <p>12. Report any discrepancies and shortages or excesses to the SDO.</p>	Same dy								
SDO	<p>13. Receive the shortages/excesses report and for further action follow material accounting manual.</p>									
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO.</td> </tr> <tr> <td>Register of stock issue/orders</td> <td>ME-7</td> </tr> <tr> <td>Memorandum workshop register</td> <td>TRW-6</td> </tr> <tr> <td>Stock verification report</td> <td>MAT-54</td> </tr> </table>	FORM TITLE	FORM NO.	Register of stock issue/orders	ME-7	Memorandum workshop register	TRW-6	Stock verification report	MAT-54	
FORM TITLE	FORM NO.									
Register of stock issue/orders	ME-7									
Memorandum workshop register	TRW-6									
Stock verification report	MAT-54									



### 14-- Opening a Job Card for Repairable Transformers

RESPONSIBLE	ACTION	TIMING								
JE repair workshop	1. Open a job card from each damaged transformer giving therein the following information : (1) Serial Number (2) Make (3) Capacity 2. Enter the shortages as per the JIR 3. Enter the comments of SDO's regarding reasons for damage/defects.	Immediately								
SDO's	4. Sign the job card after verification of the entries.	-do-								
JE repair workshop	5. Note the shortages as per the job card in the TMC and return it to SDO repair workshop.	-do-								
	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">FORM TITLE</td> <td style="width: 50%;">FORM NO.</td> </tr> <tr> <td>Joint Inspection Report</td> <td>TRW-3</td> </tr> <tr> <td>Transformer Movement Card</td> <td>TRW-1</td> </tr> <tr> <td>Job Card</td> <td>TRW-7</td> </tr> </table>	FORM TITLE	FORM NO.	Joint Inspection Report	TRW-3	Transformer Movement Card	TRW-1	Job Card	TRW-7	
FORM TITLE	FORM NO.									
Joint Inspection Report	TRW-3									
Transformer Movement Card	TRW-1									
Job Card	TRW-7									

### 15-- Job Cards

RESPONSIBLE	ACTION	TIMING	
JE repair workshop	1. Issue repairable transformers alongwith job card to workshop supervisor for repairs.	As & when	
Supervisor workmen	2. Read the job card and instruct workmen on the nature of work to be performed. Date of commencement of repair should be noted in the job card.	Daily	
Supervisor	3. Remove defective/damaged parts from transformer and enter in relevant column of job card.	-do-	
	4. Replace the parts with new or healthy parts and make corresponding entries in relevant column of job card.	-do-	
	5. Complete the work on transformer and inform supervisor.	As & when	
	6. Check the transformer repaired by workmen.	Immediately	
	7. Verify whether the parts removed from transformer match one to one with new parts used.		
	8. Remove defective/damaged parts from shop floor. At the same time make an entry in scrap register in numbers or by weight and note page of the register on the job card.	Daily	
	Note : This register shall not form part of accounting system. Only such parts removed having a saleable value, and declared as such by competent authority, should be recorded.		
	9. Verify whether oil and lubricants and other material used is not excessive with respect to norms.	-do-	
	10. Write the reason for excess/	-do-	

RESPONSIBLE	ACTION	TIMING
<p>Testing section</p> <p>JE</p> <p>SDO</p> <p>Divisional Officer</p>	<p>additional material/spares used in the job card.</p>	
	<p>11. On satisfactory examination of repaired transformer, sign the job card and send transformer to testing section.</p>	Daily
	<p>12. Forward the job card to testing section.</p>	-do-
	<p>13. Receive the transformer and carry out performance test. The test should be performed in the presence of JE &amp; AE.</p>	As & when
	<p>14. Inspect the tested transformer and also check the seal to ensure that it is properly fixed. On satisfaction sign the job card.</p>	
	<p>15. Prepare a summary of completed job cards and place before SDO.</p>	Weekly
	<p>16. Scrutinise the summary and personally inspect repaired transformers with respective job cards.</p>	As & when
	<p>17. Sign the summary, on full satisfaction, and forward to divisional officer.</p> <p>18. On receipt of the summary test check some of repaired transformers and give comments/remarks on the job card and sign the same.</p> <p>Note : Send periodic information to SE, TMR for the inspection of the quality of repair carried out by Board's workshop.</p>	
	<p>FORM TITLE</p> <p>Joint Inspection Report</p> <p>Transformer movement Card (TMC)</p>	<p>FORM NO.</p> <p>TRW-3</p> <p>TRW-1</p>

**16-- Transformers Declared Irreparable and Uneconomical to Repair**

RESPONSIBLE	ACTION	TIMING
Competent authority	1. Issue circular to TRW division for ascertaining whether transformers would be economical/uneconomical to repair. As per decision of the Board damaged transformer which had already been repaired twice and those lying unrepaired for more than 5 years should be disposed off.	Annually
JE repair workshop	2. Receive the freshly opened job cards and ascertain whether transformer is economical to repair in accordance with guidelines issued by competent authority.	Immediately
	3. Issue the repairable transformers to workshop supervisor.	As & when
	4. Draw a line across the remaining section of relevant job card of the transformers declared uneconomical or irreparable.	Same day
	5. Enter reason for declaring the transformer uneconomical to repair/irreparable in the relevant column of job card.	-do-
	6. Follow steps laid down in subject code 17 for write off of transformers.	
	FORM TITLE Job card	FORM NO. TRW-7

### 17-- Write Off of Transformers

RESPONSIBLE	ACTION	TIMING
JE repair workshop	1. Consolidate information of burnt and irreparable transformers on the basis of respective job cards.	Once every month
	2. Prepare survey report for the write off of the transformers.	Immediately
	3. Prepare a list of healthy parts to be retrieved from irreparable transformers giving description and value of the parts and attach to the survey report.	
	4. Present the survey report to SDO.	Same day
SDO repair workshop	5. Receive the survey report and carry out test inspection of transformers.	Same day
	6. On full satisfaction sign the survey report and forward to divisional officer.	
Divisional officer	7. Receive the survey report, review and test check the transformers listed therein.	Within 2 days
	8. On completion of check, approve the write off of transformers and give sanction if within his competency otherwise forward the survey report, alongwith comments to competent authority.	-do-
Competent authority	9. Receive the survey report, scrutinise, approve and sanction the write off of transformers.	-do-
	10. Return copies of sanctioned survey report to divisional officer and SDO.	
SDO	11. Receive the sanctioned survey report and instruct the JE to have the transformer dismantled.	Within 1 week
JE	12. Enter the actual quantities of healthy parts removed from transformer into	

RESPONSIBLE	ACTION	TIMING
SDO	<p>memorandum workshop register.</p> <p>13. Verify the entry in memorandum workshop register with the survey report and details of healthy parts noted therein.</p> <p>14. Report discrepancies, if any, between the quantities as noted on the survey report and the entry in memorandum workshop register to the divisional officer.</p>	Same day
Divisional office accounts	<p>15. Receive the sanctioned survey report and price the quantities of scrap as per rate fixed by competent authority. Price the healthy parts retrieved from transformers at the rates fixed and approved by competent authority and proceed as under :-</p> <p>(a) <u>When the parts are retained with the works.</u> Their value be debited to Group Head 74.106 to 112 by credit to Group Head 16.105.</p> <p>(b) <u>When the parts are sent to store.</u> Their value should be debited to Group Head 22.239 by credit to Group Head 16.105.</p>	As and when
JE	<p>16. Prepare SRW for return of scrap to sub-divisional stores.</p> <p>17. Follow procedure laid down on the subject in material accounting manual.</p> <p>18. Note : Prepare separate SRWs for return of scrap of transformers written off and return of scrap removed from other T/Fs (as per memorandum register maintained by workshop supervisor).</p>	

RESPONSIBLE	ACTION	TIMING										
<p>SDO</p> <p>Divisional office</p>	<p>19. Forward the SRW to divisional office.</p> <p>20. Cross tally the scrap as per SRWs with that noted on the survey report.</p> <p>21. Draw a double line across TMC and write within "WRITTEN OFF VIDE SURVEY REPORT DATED....." and forward TMC to Divisional office.</p> <p>22. Pass accounting entry given at serial No. 8 of subject code 27 for scrap returned. The value of each transformer will be extracted from the relevant TMC.</p> <p>Note : Accumulated depreciation will be adjusted against the cost of transformer as per records.</p> <p>23. On the basis of approved survey report pass accounting entry for recovery of healthy parts as given at serial no. 9 of subject code 27.</p>	<p>Immediately</p>										
	<table border="0"> <tr> <td data-bbox="568 1449 893 1501">FORM TITLE</td> <td data-bbox="893 1449 1071 1501">FORM NO.</td> </tr> <tr> <td data-bbox="568 1501 893 1543">Transformer Movement</td> <td data-bbox="893 1501 1071 1543"></td> </tr> <tr> <td data-bbox="568 1543 893 1585">Card (TMC)</td> <td data-bbox="893 1543 1071 1585">TRW-1</td> </tr> <tr> <td data-bbox="568 1585 893 1627">Job Card</td> <td data-bbox="893 1585 1071 1627">TRW-7</td> </tr> <tr> <td data-bbox="568 1627 893 1669">Store Return Warrant (SRW)</td> <td data-bbox="893 1627 1071 1669">MAT-34</td> </tr> </table>	FORM TITLE	FORM NO.	Transformer Movement		Card (TMC)	TRW-1	Job Card	TRW-7	Store Return Warrant (SRW)	MAT-34	
FORM TITLE	FORM NO.											
Transformer Movement												
Card (TMC)	TRW-1											
Job Card	TRW-7											
Store Return Warrant (SRW)	MAT-34											

### 18 - Shortages

RESPONSIBLE	ACTION	TIMING
SDO/Work shop	<p>1. Prepare shortage report from SRWs. This report will be prepared capacitywise and distribution division wise separately. Forward the shortage report to divisional office.</p> <p>Note : This shortage will bear reference to external and internal shortages as follows</p> <p>(1) External shortages entered in TMC</p> <p>(2) Internal shortages noticed at receiving yard-TRW in joint presence of two officers/officials as per JIR.</p> <p>(3) External or internal shortage other than (1) and (2) noticed jointly by two officers at the workshop.</p> <p>Note : The shortages report should be valued at the latest issue rate available from stores.</p>	Month end
Divisional Accounts Section TRW	<p>2. Receive duly completed JIRs and SRWs from sub divisional office-repair workshop and SRs from stores sub division alongwith shortage report.</p> <p>3. Compare entries in shortage report with JIRs, SRW's and SR's received.</p> <p>4. Put up the report to divisional officer for his scrutiny and comments.</p>	As & when
Divisional Officer/ TRW	<p>5. On receipt of shortage report scrutinise the same and write his observation and comments on the shortages report. Return to Divisional supt. A/Cs.</p>	Within 2 days from the date of receipt



RESPONSIBLE	ACTION	TIMING
Supdt./Divl.A/Cs	6. On receipt of shortage report send extract to DS Division concerned.	Within one week from the date of receipt
Divisional Officer/ DS	7. On receipt of report pass an accounting entry as per Sr. 10 of subject code 27 if not already done on the basis of SRW.  8. Refer the case of shortages to competent authority for investigation and decision.	Periodical
Divisional Accounts Branch	9. Investigate the shortage & communicate decision to division concerned.  10. Receive orders from competent authority and in case any amount is determined to be recoverable from other employees, start recovery from the salary of the employee as decided by the competent authority.  11. In case no recovery is to be effected, as per orders from competent authority, pass accounting entry given at serial number 12 of subject code 27 for amount considered to be irrecoverable.	Same month
	FORM TITLE Joint inspection report	FORM NO. TRW-3

**19 - Revenue Expenses other than Material and Spares**

<b>RESPONSIBLE</b>	<b>ACTION</b>	<b>TIMING</b>
Divisional office	<ol style="list-style-type: none"><li>1. Receive Bills from sub divisional offices and follow procedure laid down in expense accounting manual for sanction and payment.</li><li>2. Charge the expenditure incurred on account of rent, electricity and water charges etc. to the respective account heads.</li><li>3. For accounting policies, procedures and entries regarding personnel payments refer to manual on personnel accounting.</li></ol>	Immediately

**20 -- Return of Repaired Transforms to Sub-divisional Store**

RESPONSIBLE	ACTION	TIMING
JE-repair workshop	<p>1. After completion of repairs and testing, when the transformers are ready to be despatched to stores, make the following entry into the TMC :</p> <p>(1) Shortages made up-To be written against the TMC corresponding entries made in the TMC when joint inspection was carried out.</p> <p>(2) Technical details of repairs carried out.</p> <p>Note :- Also up date duplicate Copy of TMC of transformer concerned preserved in the TRW Division.</p> <p>2. Prepare a store return warrant (SRW) in quadruplicate for each transformers separately. Mention therein full particulars of the transformers such as serial number, make, capacity, master number etc.</p>	As & when
Divisional accounts section (TRW)	<p>3. Enter the total cost of transformer and accumulated depreciation as per TMC.</p> <p>4. Forward the transformer accompanied by two copies of the SRW to the stores. TMC will also be forwarded with the transformer.</p> <p>5. Send two copies of SRW to the accounts section.</p> <p>6. Receive the SRWs and verify the amounts entered therein.</p> <p>7. Pass accounting entry given at serial number 12 of subject code 27.</p>	<p>Same day</p> <p>Same day</p> <p>Month end</p> <p>Immediately</p> <p>-do-</p>

RESPONSIBLE	ACTION	TIMING
Sub-divisional stores (TRW)	8. Forward one copy of SRW bearing the total cost and accumulated depreciation to sub divisional stores.	Same day
	9. On receipt of transformer, check whether the TMC has also been forwarded.	Same day
	10. Verify that all the external parts are intact as per TMC. The verification of external parts should be done in the joint presence of two officers.	Same day
	FORM TITLE Transformer Movement Card Store Return Warrant	FORM NO.  TRW-1 MAT-34

21 - Transformer of Repaired Transformers from TRW Division to Controller of Stores

RESPONSIBLE	ACTION	TIMING
JE	<p>1. A master number shall be allotted to each damaged transformer when received from DS. division.</p> <p>Transformers receiving yard sub division (TRW Div.), giving location code first and then the month and year in which transformer is received. In addition, beneath the master No. location No. of TRW Divn. shall be given. For example if damaged transformer is received from Sangrur DS Divn. by SDO/TRW S/Divn. Patiala (Under TRW Divn. Patiala) in 4/87 The complete No. will be</p> $\frac{431/4/87}{720}$ <p>(431 is location code of Sangrur DS Division. 720 is location code of TRW Divn. Patiala).</p>	As & when
JE	<p>2. For inspection of transformer in TRY Sub Divn. and preparation of GRN see subject code 07.</p> <p>3. Transfer repaired transformer to COS as per programme or special requirement.</p>	
SDO STORE TRW	<p>4. Prepare SRW without value-for repaired transformers to be transferred to COS and put up to SDO.</p> <p>5. Check SRW and TMC and sign SRW.</p> <p>Note : Master No. shall invariably be given on the SRW.</p>	As & when  Immediately
JE	<p>6. Send repaired transformer along with SRW and TMC to COS.</p>	Same day

RESPONSIBLE	ACTION	TIMING
<p>SDO Store (COS)</p> <p>Account Section TRW</p>	<p>7. Follow procedure for preparing of GRN and return of SRW duly acknowledged as per. Material Accounting Manual. Only quantity account shall be kept by COS. When a repaired transformer is issued to DS Division a copy of SR be sent to Sr.XEN/TRW. Transformer shall be issued without value. Give Master No. on SR.</p> <p>8. On receipt of SR the transformer receipt and issued register shall be got completed.</p> <p>9. Send IUT bill to DS Divn.concerned on the basis of SR. Accounting will be as per Sr. No.1 (b) of subject code 27.</p>	<p>Immediately</p> <p>Immediately</p>
	<p>FORM TITLE</p> <p>SRW</p> <p>SR</p> <p>Transformer receipt &amp; issue register</p>	<p>FORM NO.</p> <p>MAT.34</p> <p>MAT.29</p> <p>TRW 2</p>

22 -- Depreciation

RESPONSIBLE	ACTION	TIMING
1	No depreciation will be charged on transformers lying for repairs in the TRW division or in Store for the period transformers are physically at the TRW division or Store. Depreciation charge shall be recommended on re-installation of the repaired transformer on the line in the relevant year according to policy for charge of depreciation.	





**24 - Year end Physical verification of Spares and Stores**

RESPONSIBLE	ACTION	TIMING
SDO-repair workshop	1. Initiate physical verification of spares and consumables with JE. 2. Carry out the physical verification of inventory in the presence of SDO and prepare inventory list.	1st April  Same day
Divisional office	3. Reconcile the difference of physical inventory as per inventory list with memorandum stock record. 4. Enter the difference between stock record and physical verification on the inventory list and forward one copy to the divisional office.	-do-
SDO	5. On receipt to inventory list extract the price from latest SRs received and value the closing inventory. 6. Pass accounting entry given at serial no. 13 of subject code 27. 7. Pass accounting entry for the difference between physical inventory and stock records in accordance with procedure laid down in manual of material accounting.	End of the year
	8. Enter the physical balance of inventory as per inventory lists into MECR as the closing balance of current year and the same balances as opening balances of the next year. 9. At the beginning of the next year pass accounting entry given of serial no. 14 of subject code 27 to reverse the entry passed at serial no. 6 above.	
	FORM TITLE Material Estimate Control Register (MECR)	FORM NO. MAT-28

### 25- Physical Verification of Transformers at Receiving Yard

RESPONSIBLE	ACTION	TIMING
SDO-Receiving yard	1. Conduct physical verification of transformer lying in yard.	Quarterly
JE	2. Prepare a physical verification report of transformers lying at yard and report shortages against each transformer.	same day
SDO	3. Check the physical verification report and on satisfaction forward to the divisional office.	-do-
Accounts section-divisional office	4. Receive the report and scrutinise it with reference to first copies of JIRs of respective transformers.	Within 4 days
Divisional office	5. Prepare a list of discrepancies if any between JIRs and physical verification report. Mention clearly all shortages determined after the physical verification.	Same day
Divisional office	6. Forward the list of discrepancies to divisional office.	As & when
Divisional office	7. Receive the list of discrepancies pass and accounting as per sr. no. 10 of subject code no. 27 and initiate departmental procedure for investigating in to the matter,	
	FORM TITLE Joint Inspection Report	FORM NO. TRW-3

**Annexure 'A'**

**CONSUMPTION NORMS OF TRANSFORMER OIL**

The above mentioned subject for fixing uniform the consumption norms of Transformer oil to be followed in P.S.E.B. in various units, had been considered in WTM's meeting held on 6.3.90 and it was decided that following consumption norms may be followed through out P.S.E.B. with immediate effect :-

	Distribution system	Grid Const- -ruction	Transformer Repair Workshop
a) Dehydration losses of fresh/ reclaimed oil.	1%	1%	1%
b) Dehydration losses of old/ dirty oil.	3%	3%	3%
c) Handling losses during change of oil of OC Bs/ NOCM etc.	2%	N.A.	N.A.
d) Topping of conventional type DS Transformers.	2 Ltrs. per year -		
e) Handling losses during reconditioning process of Power Transformer.	N.A.	2%	N.A.
f) Handling losses during repair of Transformers in TRWs.	N.A.	2%	N.A.

1. The consumption beyond above norms and consumption due to other reasons such as making up of oil level, leakage pilferage etc. may be regarded as abnormal consumption and be got accounted for/regularised with the approval of competent authority.
2. For ensuring full proof accounting of shortages, the accounting entry on account of shortage of material may be passed in TRW Divn. in the first instance. Therefore, the amount placed in Misc. advance may be debited to the D.S. Divn. concerned through IUT Bill.

As the consumption of oil against shortage is regarded as abnormal consumption and adjusted/accounted for only after investigation, the consumption beyond certain limits say 10% to 15% may only be allowed in very exceptional cases. Further the decision regarding recovery of amount on account of shortages may also be affected within a specified period of 4 to 6 months and not linger on for years together as happening presently.

**26 Procedure for disposal of cases relating to shortages/loss due to missing parts of damaged transformers and other outdoor equipment.**

1. After returning the damaged transformer to TRYS/Divn., JE concerned would report the shortages noticed during the Joint Inspection (indicated on SRW & Transformers movement Card) to his SDO. The JE will be responsible to give the following information :-
  - i) SRW No. & Date, vide which transformers was returned.
  - ii) Representatives of TRY S/Divn. & DS Sub Divn. who carried out the Joint Inspection.  
(Note : These should not be below the rank of JE)
  - iii) Finding of Joint Inspection. The full extent of the shortages/losses indicating the Qty/Length/weight etc. as the case may be and its cost.
  - iv) Reasons for & probable time of shortage/loss.
  - v) Why it was not possible to detect the shortage/loss before preparing SRW ?
  - vi) The defects in or neglect of rules by which the loss was rendered possible and the circumstances which facilitated the loss/shortage.
2. On receipt of the information from the JE, the SDO concerned will thoroughly investigate the matter and submit the report with his comments to his Sr./Xen within a month. There could be two types of cases :
  - a) Where none is held responsible.
  - b) Where an official (s) is held responsible wholly or partly.
  - a) **Where none is held responsible :**

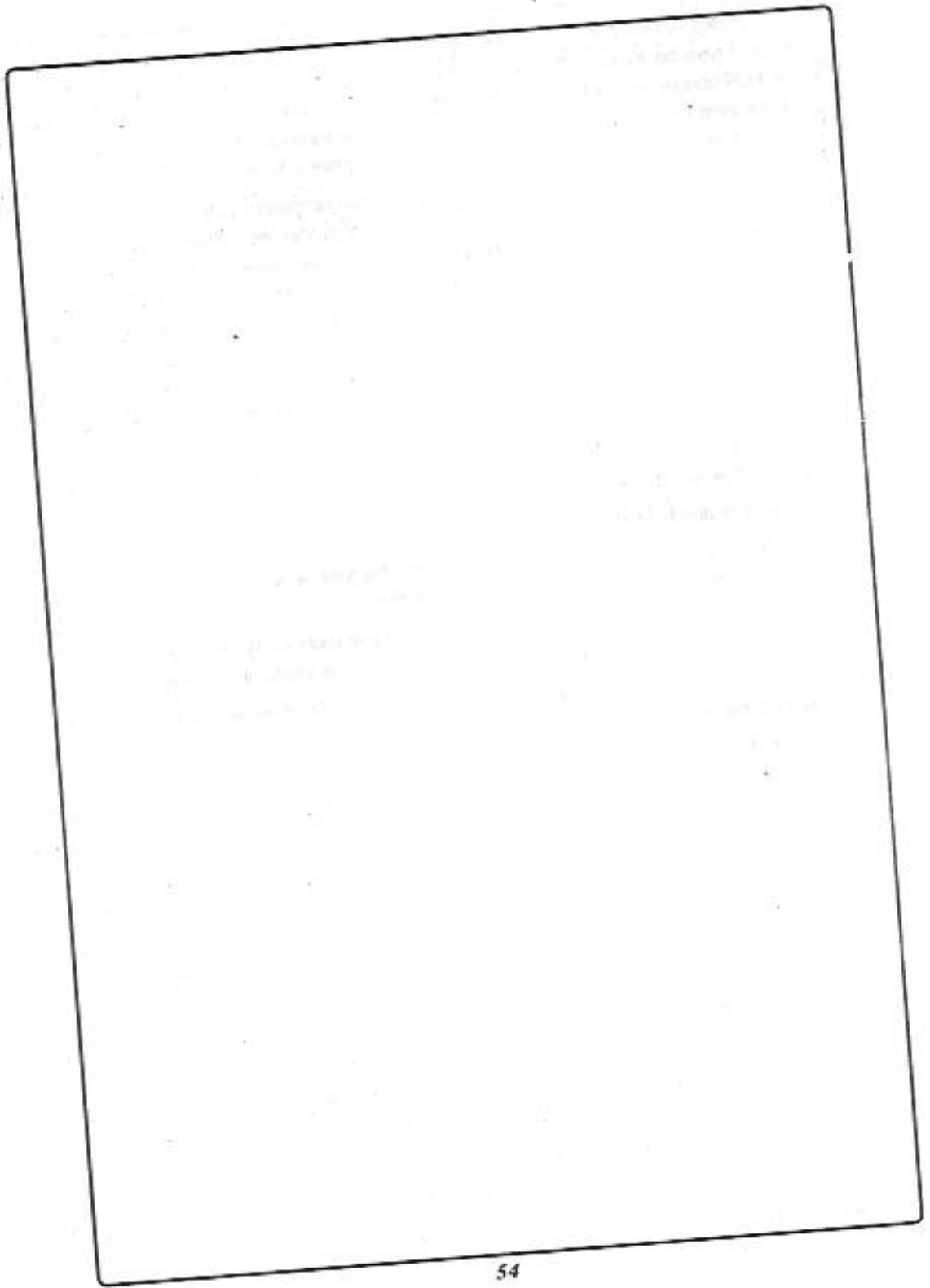
In case the loss is to the extent of 500/- the SDO will write off the amount in terms of Sr. No. 77 of PSEB Delegation of powers provided it has been approved by the Sr.XEN concerned that none is responsible for the loss, and will initiate JV/TEO debiting the account code 79.5 Misc. losses and write offs and crediting account code head 28.870-losses under investigation. A copy of investigation report alongwith JV/TEO will be passed on to Divisional Office for its adjustment in monthly account. Where the loss is more than Rs. 500/- he will pass on the report with his recommendation to the Sr.Xen for further disposal by the latter in terms of Sr. No. 77 of PSEB Delegation of powers. After the amount has been ordered to be finally irrecoverable, SDO will initiate JV/TEO as stated above and get it adjusted in monthly account in the Divisional Office.
  - b) **Where an official is held responsible wholly or partly :**

While passing on the report with recommendations to the Sr.Xen, the SDO will specifically point out the name of the official (s) held responsible technically, directly/indirectly and wholly or partly for the negligence and irregularities.

committed in the case. The action taken or proposed to be taken against the official should also be indicate therein. On the basis of report received from the SDO, the Sr.XEN concerned will further investigate the matter and will record his findings thereon and submit the investigation report to Chief Engineer through SE to initiate proceedings . The CE will decide the amount to be recovered/written off.

On receipt of the order of recovery from the competent authority the SDO will initiate JV/TEO debiting amount recoverable from concerned official to account head 28.401/402 (Amount recoverable from employees/Ex-employees) as the case may be and crediting the account head 28.874 (losses under investigation). There may be case (s) where full amount of loss is not ordered to be recovered from the employees and in such a case the amount recoverable will be debited in the name of concerned official under account head 28.401/402 s the case may be and the balance amount will be debited to the account code 79.5 (Misc. losses and write off, crediting the account code 28.870 (losses under investigation)

3. Deciding authorities while making decision in such cases will make special reference to the following points :
  - i) The nature and full extent of loss.
  - ii) The defects or neglect of the rules by which the loss was rendered possible and circumstances which facilitated the shortages/loss.
  - iii) The name of the officials held personally responsible technically, directly or indirectly and wholly or party for the loss shortage etc. and for the irregularities committed.
  - iv) Prospects of recovery of loss from Board employee (s) and ehether disciplinary action needs to be initiated, against the official concerned.
  - v) Remedial measures to safeguard such shortages/losses in future.



### 27 Accounting Entries

Sr. No.	Sub Co.	Event	Source Document	General Ledger	
				Dr.	Cr.
1.	02.	a) Issue of new transformer to DS Division by COS.	SR	32 IUA, Fixed Assets	22.303
		b) Issue of repaired transformer to DS Divisions by COS.	SR	-do- without value	Without Value
2.	03.	Installation of new/ repaired transformer at DS Division	Journal voucher or on receipt of IUT bill SRW	10.541/10.542 Fixed asset account —do—	46.941 Accounting IUT Bills  37.000 Blank
3.	06.	Return of damaged transformer to TRW division.		32 Inter unit account Capital Capital Expd. & fixed assets.	i) 10.541 & 10.542 fixed assets Written down value ii) 12.541/ 12.542 Depreciation provision
4.	07.	a) Receipt of damaged transformer at TRW	SRW/ GRN	16.411 Damaged transformer	i) 46.941 Credit awaiting IUT Bills ii) 16.421 Accumulated Depreciation
		b) On receipt of IUT bill	IUT Bills	46.941 Awaiting IUT Bills	37.000 Blank code
		c) On receipt of U-Cheque in DS divisions.	U-Cheque	37.000 Blank	32 IUA Capital Expenditure & fixed assets.
5.	08.	a) When repair charges of warranty period transformer intimated by TRW Division.	IUT	37-IUA other transactions	62.930 Other income

Sr. No.	Sub Co.	Event	Source Document	General Ledger	
				Dr.	Cr.
		b) Purchase Section (AO/CPC)	On receipt of IUT bill issue U-Cheque	28,810 Amount recoverable from supplier	37,000 Blank code
6.	17.	Transformer declared irreparable/surveyed off	Survey report	16,105 written down value 16,421 Depreciation	16,411 Damaged transformer
7.	13.	Withdrawal of stores & spares for repair at TRW Division.	CPV/BR	74,106-112 R&M to transformer	22 Materials Stock & related costs
8.	17.	Scrap of transformers written off return to stores.	SRW & Survey report	16,421 accumulated depreciation 74,106-112 R & M to Transformer	16,105 plant & machinery (damaged transformer)
9.	17.	Recovery of healthy parts from damaged transformer	Survey report		16,105 Misc. Revenue receipts
10.	18.	For shortages noted in joint presence of two officers at TRW Divn.	SRW	28,874 shortage pending investigation	62.9 Misc. revenue
11.	19.	Decision to write off shortages as not recoverable taken by competent authority	JV Sanction of competent authority	79,510 shortage account	28,874 shortage pending investigation
12.	20.	Repaired transformer transferred to Sub-Divisional Stores	JV & SRW	16,412 Repaired transformer 16,421 Accumulated Depreciation	16,411 Damaged transformer 16,422 Accumulated Depreciation
13.	24.	Inventory of stores & spares at site.	JV	22,650 Material at site	74,106-112 R & M to transformer
14.	24.	Reversal of entry at Sr. No. 13	JV	74,106-112 R & M to transformer	22,650 Material at site



## Transformer Movement Card

FORM NO. TRW-1

Serial No. of Card

Name of Store/outlet..... Value as per SR Rs.....

Issued vide SR No.....dt..... (Historical cost)

1. Capacity & voltage Ratio
2. Serial No.
3. Make with name of supplier
4. Purchase order No. & date
5. Warranty period which expires on
6. Date of inspection & reference  
of page/item No. of register of  
transformer received & issued

7. Oil level	}	L.F.	Indl.	A.P.	Genl.	S.L.	Total
			load	load	load	load	load

8. Connected load
9. Name of S/Divn/Divn/Locality  
where installed
10. Damaged on & cause of damage
11. Report sent to Sr. Xen. (No. & date)
12. Date of return to TRW Divn.  
(SRW No. and date)
13. Dated signatures of JE/SDO

### Particulars of Subsequent Movement

	1	2	3	4
<b>1. Shifted from :</b> Name of S/Divn/Division SRW No. & date				
<b>2. Received in TRY :</b> Name of division GRN No. & date Signature of SDO/TRY				
<b>3. In workshop Sub Division :</b> Date of receipt job card No. Amount of repair charges Return to stores on Dated signatures of SDO/Workshop				
<b>4. When received in stores :</b> GRN No. & date Issue vide SR No. & date Name of S/Divn/Division Dated signature of HSK/SK/ASK				
<b>5. Receiving division :</b> Name of S/Divn/Division Date of reinstallation Reference of page & item No. of register of transformers				
<b>6. Connected load :</b> Total of Indl. AP & Genl. load				
<b>7. Dated signature of</b>				
	JE/SDO	JE/SDO	JE/SDO	JE/SDO

## Transformer Receipt and Issue Register

Sub Division.....

Capacity.....

Division.....

Location code.....

## RECEIPT

GRN	Name of Transferor	Transferor Division	SRW	Transformer		IUT Bills accepted vide U-Cheque No. .dt...	Signature of JE
Sr.No. Dt.	Name of Sub Divn.	Location Code	No. date Original Dep. value	Sr.No. Make	Mas-ter No. Mfg. Board		
1	2	3	4	5		6	7
Joint Inspection Report		Issue		Debit raised vide IUT Bill		Inspection	
Name of offl. & Designation		Sr. No. Date		Give No. & Date		Dated sign-atures of Officers	
Date						Comments	
1	2	10		11		12	
8	9					13	

**Joint Inspection Report**

Division..... Transformer Make.....  
 Location code..... Capacity.....  
 M.F.G. Serial No.....  
 Board Serial No.....

G.P. No..... S.R.W. No..... Operation  
 Date..... Date..... Division.....  
 Sub division.....  
 Location code.....

Description	Inspection at Receiving Yard (Shortages)	Inspection at Repair Workshop			Opinion of Reason for Defect/ Damage
		External (Shortage)	Internal Shortage	damage	
Entered in Transformer Movement card.					
Others					
Inspected by :		Inspected by :			
1) Sign..... SDO/OP		1) Sign.....(Dated) SDO/TRY			
Design.....		Design.....			
2) Sing.....SDO		2) Sing.....(Dated)SDO/workshop			
Design.....		Design.....			

PSEB

FORM No. TRW-4

### Transformer For Repair Register

Division.....

Operating division.....

Location Code.....

Location Code.....

Sr. No.	Name of Transfree Sub-divn.	GRN No./Date	SRW- No./Date	TRANSFORMER			Master No.	Entry For Receipt				
				Sr.No.		Make		Cap- acity	Debit advice		JV	
				Mtg	Bd.				No.	Date	No.	Date

Total cost	Accumul- ated Dep- reciation	To be used for warranty				Final Disposal						R E M A R K S	
		Period covered		transformer		Accumulated depreciation	Survey report-JV/ Return to store-SRW		Adjustment voucher				
		Informa- tion letter sent	Warranty cost recovery control register	Sr. No.	Entry Date		No.	date	No.	Date	Total cost		Accum- ulated Depn.

The material procured for repairs of damaged transformers whether by purchase or by drawl from other stores shall be accounted for under the Account Head-22 "Materials Stocks and related Accounts" instead of under Head 74 "Repairs and Maintenance". For this purpose, goods Receipt Notes, Stock Cards, Value ledgers etc. shall be maintained. The procedure as laid down in the Material Accounting Manual for the receipts, Issues and valuation of materials and physical verification of stock etc. shall be followed.

The material for use in the Repair Workshop shall be drawn from stores through store requisition depending upon the number of transformers to be repaired from time to time. The material drawn shall be taken on the Material Estimates, Control Register-Form MAT-28. The material shall be issued to the Foreman/Supervisor on day to day basis. The account of material shall be issued to the Foreman/Supervisor shall be kept by him in the Memorandum Workshop Register-Form-TRW-6. The prescribed instructions for the maintenance of Material Estimate Control Register and Memorandum Workshop Register shall be followed.

Normally there should be no balance of materials either with the JE or with the Foreman/Supervisor at the close of the year i.e. 31st March. However, the balance of materials in hand, if any, with, JE/Foreman on 31st, March should be physically verified by the SDO and reconciled with the balance as per Materials Estimate Control Register/ Memorandum Workshop Register. The materials in hand shall be evaluated at the latest issue rate and will be adjusted in the accounts of or the month of March every year by debit to Account Code 22.650. O & M Materials at site per contra credit to Account Code 74.107 through JV/TEO. In the month of April, this entry will be reversed.

PSEB

### Warranty Cost Recoverable

Sr. No.	TRANSFORMER				JOB CARD	
	Make	Capacity	Mfg. name and Sr.No.	Sr.No.	No.	Date

**Control Register**

Cost Summary	Intimation sent to Central Purchase Authority Dated	Intimation sent to Concerned D/S Sub Divn. Dated	Intimation for Recovery of adjustment Received from Concerned Authority Dated	Dated Initials of Division Supdt. (Accounts)	Dated Initials of Divnl. Officer



**Memorandum Workshop Register**

DIVISION :

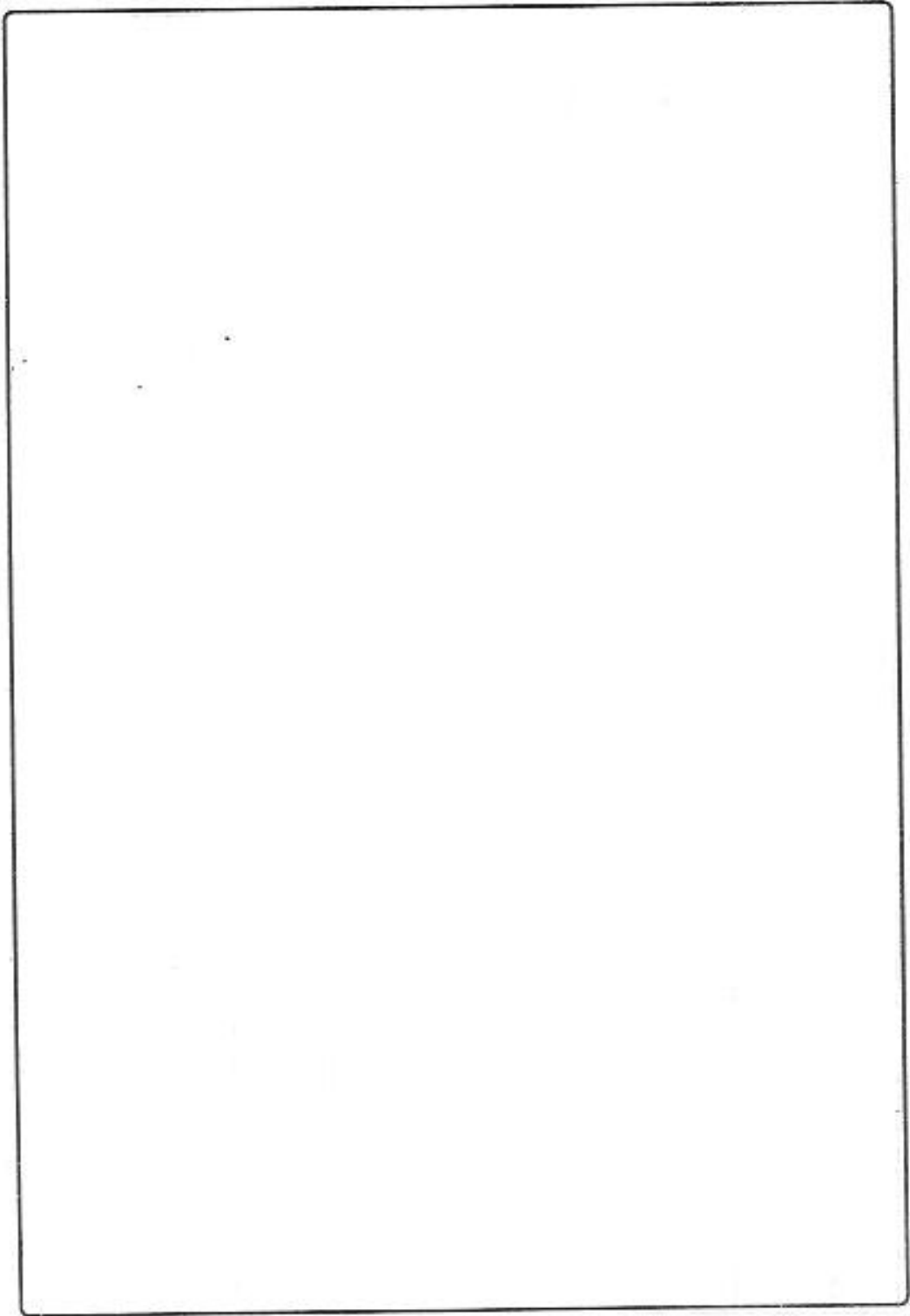
YEAR :

SUB-DIVISION :

ITEM NAME :

UNIT :

Date	Receipt Quantity	Particulars of Issue/ Job Card Number	ISSUE		Balance Quantity	Dated Sign. of Super- visor	Dated Sign. of JE/AEE in token of Verifi- cation
			Quantity	Dated Sign. of worker			





**CARD**

**Workshop Sub Division**

Sr. No.....

DATE.....

Division.....

Location Code.....

Workman.....

Supervisor.....

New Parts used Qty.	SCRAP RETURNED		Reasons for Defect/ Damage	Declared Irrepairble Reason	Testing Section	Remarks JE/SDO
	Qty.	S.R. No. of Scrap Register				
					Date of Receipt	
					Remarks Test Certificate No..... Date	

Sign..... Date  
Workman JE Workshop

Sign..... Date  
Supervisor SDO Workshop

Returned to store vide SRW No..... Dated.....



**Register of**  
(to be maintained in

Name of division.....

Name of Sub division.....

Sr. No.	Particulars of transformers				Drawn vide SR. No. and Date	Value
	Location	Sr. No. make	TMC No.	Date of Installation Energisation		
1	2	3	4	5	6	7

REPLACED				Damaged Transformer sent to TRW vide SRW No. and date
By new/repared /W. period	Vide SR No. & date	Value	Ref. to IWR/ MECR EMB	
14	15	16	17	18

**Damaged Transformer**

Divisional office)

Month.....

Capacity.....

Ref. to I WR/ MECR/EMB	EMR Page No.	Date of damage	Cause of damage	Ref. to item No. TRW-10 of Sub-Division	Date of restoration of supply
8	9	10	11	12	13

Name of JE	Dated signature of Sr.Xen.
19	20

## Register of

(to be maintained in

Name of Sub Division.....

Name of Division.....

### Particulars of Transformers

Sr. No.	New/ Repaired	Make Code No.	Sr. No.	TMC No.	Date of installation Energisation	Location	Drawn vide Sr. No. & Date	Value
1	2	3	4	5	6	7	8	9

Replaced by transformer at Sr. No. & cross reference thereof	Sent to TRW/Store		Name and dated Signature		Remarks
	SRW No.	Date	JE	SDO	
16	17	18	19	20	21



**Transformers**

DS Sub Divisional Office)

If new, date of expiry of warranty period	Ref. to IWR MECR/EMB	EMR Page No.	Dated Sign. of JE & SDO	Date of Damage /replacement	Reasons of replacement
10	11	12	13	14	15

### Abstract to be prepared in the Register TRW - 10

(Subject Code .....)  
Month.....)

Capacity of the Transformers (in K.V.A./Nos.)  
15/25 50 63/75 100 200 500 and Total  
so on

#### A. Receipt

- i) Transformers drawn against damaged (W.N.R.)
- ii) Transformers drawn against theft cases (T)
- iii) Transformers drawn against Augmentation/  
De-augmentation (A.B)
- iv) T/Fs received from De-Augmentation/Augmentation.

Sub Total (a)

- v) Transformers drawn for Capital works or SIS (E.I.G.)

Sub Total (b)

Total Receipt (a+b) =

#### B. Utilization

- i) Damaged T/Fs (outside W.P.) returned to TRW
- ii) Damaged T/Fs (within W.P.) returned to store
- iii) Damaged T/Fs lying in field (Current month)
- iv) Excess or augmentation/De-augmentation  
case T/Fs returned to stores
- v) T/Fs utilized (energized)
- vi) T/Fs in hand (for utilization)

Total B

A=B

#### C. Sub Stations

- i) No. of substations at the end of  
previous month
- ii) Added during the month
- iii) No. of substations at the end of  
this month

D.

- i) Lying in the field up to the end of  
previous month
- ii) During this month (as per B. iii)
- iii) Total at the end of this month

## Evaluated SRW's Control Register for Damaged Transformers

Name of Accounting Unit T. R. W.-11  
 Location Code : Name of Sub Division :

Sr. No.	Particulars of the Damaged Transformer			Damaged on		Value		Returned to T. R. W.	
	Sr. No.	Make	Type	Capacity	Full Cost	Depreciation	SRW No.	Date	Month of Adjustment
1.	2a	2b	2c	2d	4a	4b	5a	5b	5c

IUT Bill No. & Date	Amount	Dated initials of Accountant	Reference to Receipt of acknowledged SRW from TRW.	Reference to item No./Page of Form 27 indicating replacement	Attestation
6	7	8	9	10	

**REGISTER OF DISTRIBUTION TRANSFORMERS DAMAGED DURING THE YEAR \_\_\_\_\_ RELATING TO ANNUAL ESTIMATE NO. \_\_\_\_\_ IN RESPECT OF \_\_\_\_\_ SUB DIVISION TO BE SUBMITTED ANNUALLY IN DIVN. OFFICES.**

Sr. No.	Location Code	Feeder	Name of JE	Capacity	Particulars of Damaged Transformers				Cost of new T/F		
					whether new or repaired	Date of installation	Date of Damaged	Cost of damaged T/F		Accumulated depreciation	Written down value
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

Transportation through Board's Vehicle	Erection charges	Contingency Dismantle- charges	Total (12+13+14 +15)	Net (16-11)
13.	14.	15.	16.	17.

**ABSTRACT**

- A. Chargeable to Capital (14,542)
- (12+13+14)
- B. Chargeable to Revenue (15) \_\_\_\_\_
- Total A+B

C. Written down value GH - 10.542 (Col.9)  
 Minus 12.542 (Col.10)

\_\_\_\_\_  
 \_\_\_\_\_

Net Amount

D. Estimated Cost

E. Excess, if any

F. How Regularised

(Excess over estimate which is more than 5% needs regularisation from Competent Authority by write off or recovery as per Existing Instructions).

CERTIFICATES - The following certificates may be required:

1. Certified that the necessary entry of each & every damaged transformers has been taken on TRW-10 and the quantity & description of transformers taken in this statement tallies with those entered in TRW-10.
2. Certified that Transportation has been arranged through Board's vehicle. No transportation expenditure is to be got done through private parties in any case as per the existing instructions.

Sub Divisional Officer

## ਸੜੇ ਟਰਾਂਸਫਾਰਮਰ ਨੂੰ ਬਦਲਣ ਦੇ ਸਨਾਨਾ ਤਖਮੀਨੇ ਦਾ ਰਜਿਸਟਰ

ਕੰਮ ਦਾ ਨਾਂ ਸਾਨ \_\_\_\_\_ ਦੌਰਾਨ ਸੜੇ ਹੋਏ ਵੱਡੇ ਟਰਾਂਸਫਾਰਮਰਾਂ ਨੂੰ  
ਬਦਲਣ ਦਾ ਸਨਾਨਾ ਤਖਮੀਨਾ ਅਧੀਨ ਉਪ ਮੰਡਲ \_\_\_\_\_  
ਅਧੀਨ ਵੱਡੇ ਮੰਡਲ \_\_\_\_\_

ਤਿਆਰ ਕਰਤਾ:- ਉਪ ਮੰਡਲ ਅਫਸਰ \_\_\_\_\_

ਚਾਰਜਏਬਲ ਹੈਡ:-

ਸਬ ਹੈਡ:-

Chargeable Head

ਟਰਾਂਸਫਾਰਮਰਾਂ ਦੀ ਕੀਮਤ \_\_\_\_\_ ਰ \_\_\_\_\_

ਕੰਨਟਨਜੈਸੀ ਦੀ ਕੀਮਤ \_\_\_\_\_ ਰ \_\_\_\_\_

ਟਰਾਂਸਪੋਰਟੇਸ਼ਨ ਦੀ ਕੀਮਤ \_\_\_\_\_ ਰ \_\_\_\_\_

ਕੁੱਲ ਕੀਮਤ \_\_\_\_\_ ਰ \_\_\_\_\_

\* ਨੋਟ:- ਟਰਾਂਸਪੋਰਟੇਸ਼ਨ ਦਾ ਖਰਚਾ ਤਖਮੀਨਾਂ ਨੂੰ ਤਾਂ ਹੀ ਬੁੱਕ ਕੀਤਾ ਜਾਵੇਗਾ ਜੇ ਮਹਿਕਮੇ ਦੀ ਗੱਡੀ ਦੀ ਵਰਤੋਂ ਕੀਤੀ ਗਈ ਹੋਵੇ।

Commercial  
Accounting Systems  
Vol. X

*Manual on Damaged Transformers*



PUNJAB STATE ELECTRICITY BOARD  
2006