

**Commercial Accounting Systems  
Vol. III**

**FUEL MANUAL**

**REVISED EDITION  
2006**



**PUNJAB STATE ELECTRICITY BOARD**

# **PUNJAB STATE ELECTRICITY BOARD**

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## INTRODUCTION

1. There are at present no specific accounting rules and procedures regulating the massive receipt, handling, consumption and stock of fuel at the Thermal Plants of the Board. Under the PW System of Accounts, coal and oil are treated like other items of stock and the accounts do not reveal important information in respect of coal lost-in-transit, grade difference of coal, diverted wagon account, missing wagon account etc. In view of the peculiar characteristics of the fuel transactions and the need for more detailed accounting due to substantial expenditure being incurred in the area a separate Manual for the fuel being used at the Thermal Plants of the Board has been prepared.

2. In exercise of the powers conferred by Section-69 read with Section-78 (f) of The Electricity (Supply) Act, 1948, the Govt. of India has framed rules called, the Electricity (Supply) (Annual Accounts) Rules, 1985 which prescribe (i) formats for preparing Annual Statement of Accounts (ii) a Chart of Accounts and (iii) Basic accounting Principles and Policies. The Board has engaged M/s A F Ferguson & Co. as Consultants for implementation of Commercial Accounting Systems and Procedures reflecting the provisions of the aforesaid Rules. They have prepared the Manual after detailed study of the procedures and practices followed at Guru Nanak Dev Thermal Plant, Bhatinda and Ropar Thermal Plant, Ropar.

3. The Manual has been approved in terms of the decision taken by the Board in its 14/85 meeting held at Chandigarh. The 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.

4. Co-operation received from the Chief Engineer, O & M, Guru Nank Dev Thermal Plant, Bhatinda, Chief Engineer, O & M, Ropar Thermal Plant, Ropar, and their Officers' in finalising this Manual and the work done by Officers of the Commercial Accounting Cell of the Board in this behalf are gratefully acknowledged.

**V.B. VOHRA**  
Chief Accounts Officer  
P.S.E.B., Patiala

Dated : 31-8-06

## PREFACE TO THE THIRD EDITION

The Manual was first published in 1985 and its revised Edition was issued during 1989 incorporating the changes/modifications made upto the year 1989. The Second (Revised) Edition has gone out of stock. The changes/modifications made upto 31-8-06 have been incorporated in this edition of Fuel Manual for guidance of all concerned.

I feel immense pleasure in bringing out this 3<sup>rd</sup> 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 : 31-8-06

(JATINDER GOYAL)  
Chief Accounts Officer

## FEATURES OF THE MANUAL

### **Valuation of Coal on Standard Rate Basis**

At present, coal received during a month is not accounted for in the same month due to the time taken in determining the actual grade of coal, delay in receipt of RRs and consequent time-log in preparation of Coal Receipt Notes (CRNs). Whereas the quantity of coal received remains consumed is accounted for immediately, the value of coal received and unaccounted for about a month, resulting in negative value balance of the coal stock. Pending receipts of CRNs showing actual coal quantity and quality, coal received in a month as per Daily Coal Receipts Reports, will be valued provisionally on the standard rate basis. This adjustment entry will be reversed in the following month when the value of the actual quantity and grade of coal as appearing in the CRNs, becomes available and incorporated in the accounts.

### **Coal Related Costs**

The coal related costs such as coal handing charges, demurrage, siding charges, commission to agents, coal stock maintenance costs, payment to railway staff at Thermal Stations, derailment charges etc. are at present included in the cost of coal consumed on Plant. These costs have now been segregated (under Account Code 71.2) and are to be treated as period costs and charged to the revenue account of the year in which these are incurred. This will facilitate control over such costs.

### **Missing Wagons Account, Diverted Wagons Account & Their set-off**

There is at present no procedure for accounting of the loss or gain on settlement of claims of diverted coal from and to the plant. It is merged with coal stock. Now specific procedure has been laid down for the accounting of this loss under a specific Account Code 72.2. No Provision shall be made for losses or gains likely to occur on claims remaining unsettled at the end of the year.

### **Loss or Gain due to grade difference**

Normally the coal being received at Thermal Stations of the Board is of lower grade than that indicated in the bills. The advance payment is made on the billed grade of coal. The difference of billed grade and the declared grade remains merged with the value of Coal Stock. Now

separate Account Codes 28.511 & 28.811 and procedure has been provided for depiction of the loss and their write off in event of non-acceptance of claim by the coal suppliers (Account Code 72.3).

#### **Transit Loss**

At present, transit loss of coal is reflected in accounts for the wagons actually weighed but weight of wagons/coal which is not weighed due to break-down of weighing facilities is taken as indicated in the RR, that is, no transit loss is shown for unweighed wagons. A procedure for determination of coal loss in such a situation has been laid down and a separate Account Code 72.1 has been provided to show the loss in transit.

#### **Valuation of Coal Consumption/Stock**

Valuation of fuel consumed and fuel stock at the end of the month is to be made on monthly weighed average rate.

#### **Measurement of Coal**

Coal consumption shall be quantified by weighment. Where actual measurement is not feasible due to breakdown of weighing facilities, the consumption during that period is to be worked out on the basis of formula or norm to be laid down for the Power Station after reviewing Plant performance in a representative sample of observations drawn from the current data on consumption. If weighment is temporarily infeasible, the method used to quantify consumption shall be disclosed in the Annual Accounts of the Board.

#### **Physical Verification of Coal Stock**

Coal stock at year end shall be physically verified and value of difference identified shall be added to or reduced from the cost of coal consumed as the case may be. Under the existing procedure, value of surplus coal is credited to the revenue account and the shortage, to Misc. Advance Account under current assets.

#### **Fuel Related Losses**

Certain losses like loss on inferior grades of coal, loss on settlement of claims etc. shall be excluded from cost and reported separately as losses.

#### **Provisions**

In line with the principles of Commercial Accounting, year end provision

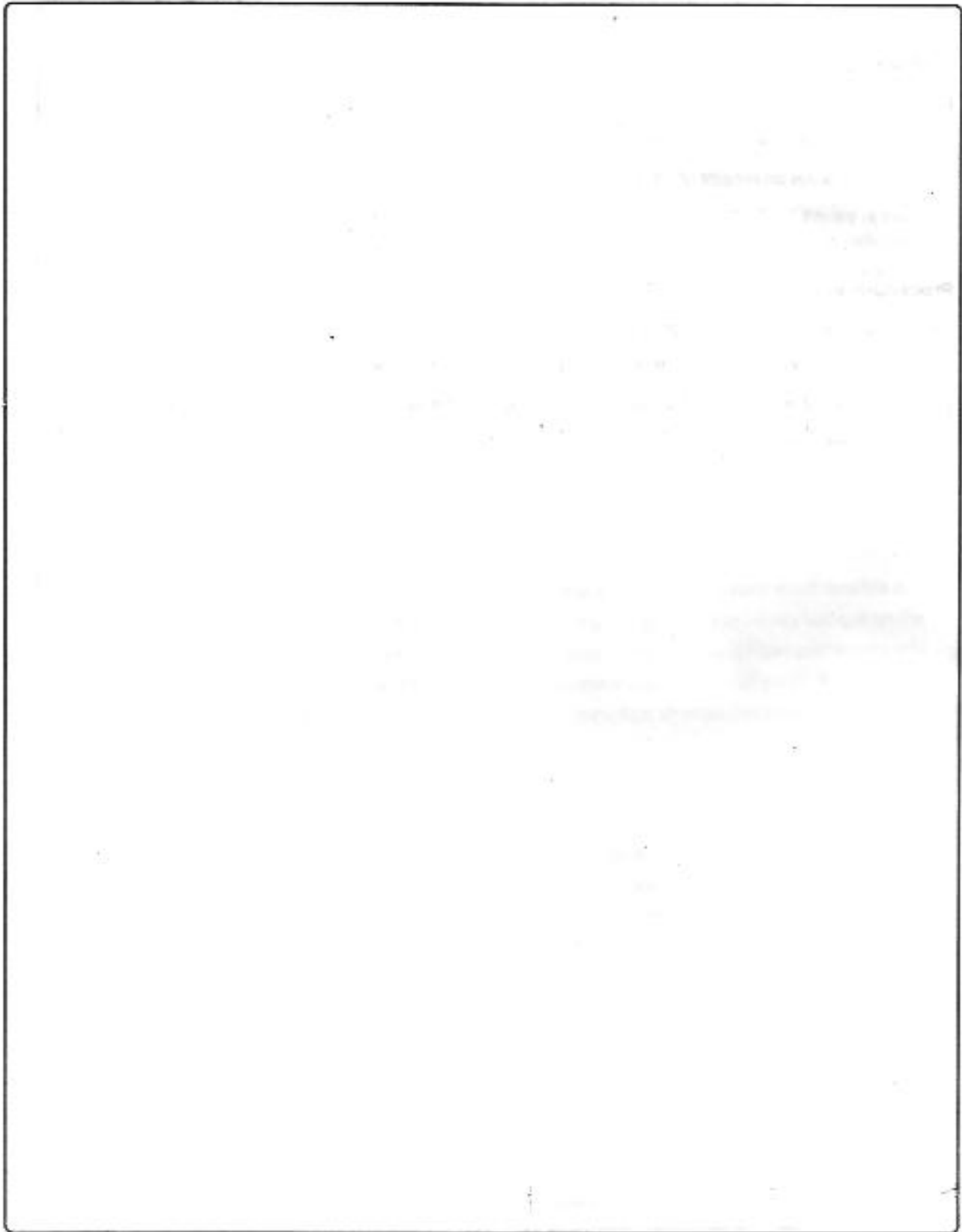
shall be made for the following :

- (a) coal related costs
- (b) unpaid bills of coal
- (c) gains or losses on receipt of inferior grade of coal and
- (d) coal in transit

**Procedural Improvements**

Provisions have been made to achieve better timeliness in regard to :

- (a) accounting of coal in the month in which it is received without waiting for coal receipt notes.
- (b) adjustment of advances to suppliers in the same month in which wagons are received and.
- (c) determination of loss on un-weighed wagons.





# FUEL MANUAL

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## **BASIC ACCOUNTING POLICIES**

*(As per The Elec. (Supply) (Annual A/cs) Rules 1985)*

### **Fuel Accounting**

#### **Basic of valuation of Receipts of Fuel**

1. Valuation of fuel receipts shall be based on the actual quantity & quality of fuel received as determined in accordance with the regulations issued under sub rule (1) of Rule 13 (reproduced on the next page) and shall cover two elements of cost viz. fuel cost and freight for fuel receipts.
2. Freight cost for coal shall be booked at a standard freight rate to be fixed for each quarter for each power station on the basis of colliery-wise expected supplied as per Coal. Allotment Programme.

#### **Treatment of Other Costs relating to Fuel**

3. The cost relating to receipts and stocks of fuel other than the freight cost & fuel cost shall not be added to the value of fuel received, consumed or in stock. These costs when incurred (whether paid or not) shall be charged to revenue through the relevant account provided for these costs.

#### **Accounting for Inferior Grade of Coal**

4. In respect of the wagons allotted to and received by a Board, in the event of receipt of a grade of coal inferior to the grade billed, the excess, if any, of the amount billed over the amount payable for the inferior grade of a coal actually received shall be treated as a loss on inferior grade of coal, if the same is not recoverable from the collieries. Such treatment shall be given, as far as possible, in the year of such receipts.

#### **Accounting for Superior Grade of Coal**

5. In respect of the wagons allotted to and received by a Board, in the event of receipt of a grade of coal superior to the grade billed, the excess, if any, of the amount payable for the superior grade of a coal actually received over the amount billed shall be treated as a gain on superior grade of col. Such treatment shall as far as possible, be given of such receipts.

#### **Accounting for losses or Gains on Settlement of Claims with Railways for missing Wagons**

6. No provision shall be made for the losses or credit taken for the gains which are likely to arise on settlement of the claims with Railways which remain unsettled at the year end.
7. Losses or gains on settlement of claims should be booked in the accounts on intimation of the decision by the Railways to the Board of the claims which are settled by them.

### **Basis of Valuation of Fuel Consumed and Fuel Stock**

8. The rate adopted for valuation of fuel consumed shall be a weighted average rate computed in the following manner :

Value of Stock at the beginning of the month	PLUS	Value of 'Net Receipts' during the month
Quantity of Stock at the beginning of the month	PLUS	Quantity of 'Net Receipts' during the month

9. The fuel stocks at the end of a month shall also be valued at the above mentioned weighted average rate.

- NOTES: 1) Net receipts would mean receipts after deducting the transit loss of fuel. Transit loss shall be valued at the average receipt rate for the month.
- 2) Quantity and value of all receipts during the month shall, regardless of their grades, be aggregated for this purpose.

### **Treatment of Excess/Shortage on Physical Verification of Fuel Stocks**

10. The value of shortage, on physical verification of fuel stocks at the year-end, will be treated as a cost of fuel consumed and the value of excess, as a reduction in cost of fuel consumed.

## **PROCEDURAL MATTERS RELATING TO**

*ACCOUNTING TRANSACTIONS (Annexure V to Rules, 1985)*

### **Quantitative Measurement of fuel**

#### **Need for Measurement**

1. Proper measurement of quantity of fuel is of critical importance for the following purposes :
- (1) Computation of cost of fuel consumed
  - (2) Valuation of fuel stocks
  - (3) Facilitating dealings with parties such as fuel suppliers, transporters, fuel handling contractors.

The method and basis for such measurement needs to be precise because any small inaccuracy in the basis would, when applied to large volume of fuel, result in a significant inaccuracy in the measurement.

2. In view of the need for a precise measurement, it is essential that all receipts and consumption of fuel of each type be quantified through actual measurement/weightment.
3. Actual measurement would require installation and continuous maintenance of facilities like weigh bridges, flow meters, belt scale etc. which would involve expenditure ranging from small to large amounts depending on the adequacy of the existing facilities. Such an expenditure should however be treated as justified in view of the importance of precise measurement of fuel receipt, consumption and stocks.

#### Oils

4. Certain physical parameters like specific gravity of oil etc. have to be used for converting reading from oil flow meters and dip measurement in oil storage tanks into quantity of oil. Such parameters shall be established through laboratory analysis periodically.

#### Coal

5. With regard to quantitative measurement of coal, however, certain factors need to be considered :
  - (1) Inadequate facilities at the receiving point would slow down the unloading process. Any delay in unloading wagons would result in a liability to pay demurrage apart from increasing the wagon 'turn-around' time.
  - (2) Quantity of coal to be handled by weighing facilities is relatively high.
  - (3) The weighing facilities in coal handling plants work in quite rugged conditions.
  - (4) Receipt and consumption of coal is day & night affair.
6. On a proper consideration of these factors the procedures requiring 100 percent measurement in all cases of fuel receipt and consumption has been modified in case of coal. The modified procedure is discussed below.

#### Receipt of Coal

- (1) Wherever adequate facilities including spare equipment to meet the requirement during the period of equipment breakdown are available, full quantity of all the receipts of coal should be weighed.
- (2) Wherever adequate weighing facilities are installed but owing to a short period of breakdown of weighing facilities, 15 to 20% of the receipts during the month remain unmeasured the results obtained for the (80 to 85%) receipts during the month which have been weighed should be applied to the unweighed wagons to estimate quantity therein.
- (3) Where adequate weighing facilities are not existing, such facilities should be installed. In the intervening period, coal receipts during each month should be quantified on the basis of a sampling method.

A sample of receipts which are statistically representative of all receipts during the month must be drawn each month.

The sample of wagons should be weighed and weight recorded in a register along with the carrying capacity (including permissible overloading) of the wagon. Total of weight should be deducted from the total of carrying capacity. The resultant figure would give quantity of transit loss of coal.

The transit loss so derived during the month and total carrying capacity for weighed receipts should be considered along with such transit loss derived in similar manner during, say, each of the preceding two months so as to compute a weighed percentage of transit loss.

Such a weighted percentage of transit loss should be used for estimating the total quantity of coal received in the wagons (whether weighed or not weighed).

### Consumption of Coal

1. Where adequate weighment facilities (including spare equipment for use during the period of breakdown) are available to ensure that consumption during full period can be weighed accurately, the total consumption should be quantified through actual measurement weighment.
2. Where adequate weighment facilities are existing but are facing a breakdown for a short period during the month, the consumption during that period should be worked out on the basis of formula or norms to be laid down for that power station on the lines described in sub-para (4) below.
3. Where facilities for weighment of coal consumption do not exist, such facilities should be installed. In the intervening period, the consumption of coal should be estimated on the basis of formulae or norms to be laid down for that power station in the manner described in sub-para (4) below.
4. The basis for estimation of consumption should be laid down after reviewing plant performance in a representative sample of observation drawn from the current data on consumption.
5. The formulae should be fixed after considering all the relevant factors. An illustrative list of the factors to be considered while fixing the formulae/norms is :
  - (a) Quality of the fuel normally received.
  - (b) Specification of the fuel required.
  - (c) Plant design, boiler design etc.
  - (d) Age of the plant.
  - (e) Various options of fuel mix.
  - (f) Plant efficiency.
6. It is vital the approach/method of fixing formulae of norms, for estimating the consumption of fuel, be uniform for all the power plants of a Board.
7. In this respect, involvement of one or more independent technical/scientific bodies, technical representatives of suppliers etc. would ensure a fair and proper fixation of formulae or norms.
8. Formulae/norms should be operative for a specified period at the end of which a periodic review should be carried out.

### Fuel Stocks

7. The stock of all types of fuel at the year end shall be physically verified and the quantity of stock determined through appropriate methods such as weighment, volumetric measurement etc. (See subject code 15 of Part I of this manual.)

### Determining Quality of Fuel Receipts

8. For the purpose of valuation of fuel receipts, the quality of fuel receipts shall be determined by analysing in the laboratory, under established methods, all the sample of fuel receipts drawn under accepted statistical sampling methods.



#### **Accounting for Inferior Grade of Coal**

9. In the cases where a claim is preferred by the Board on the collieries for reimbursement of the loss on account of inferior grade of coal, a provision shall be made at the year-end to cover the loss expected to arise from the refusal by the collieries of the claims made on them. Such a provision may be of an amount equal to a part or whole of the claims remaining unsettled at the year-end.
10. The quantum of provision shall be in accordance with the provisions of a formal agreement between the Board and the collieries which would govern the sampling techniques and basis of computation of amount payable by either party on grade differences. Until such time as a formal agreement in connection with grade differences is entered into between the Board and the collieries, the provision shall be :
  - (1) 100% of the amount of claims remaining unsettled at the year end as reduced by.
  - (2) An amount of claims which is, in view of the past experience and an appraisal of future, considered likely to be granted by the collieries.

#### **Accounting for Superior Grade of Coal**

11. In respect of receipts of superior grade of coal, a provision for gain shall be made in accordance with a formal agreements between the Board and the collieries dealing with grade differences of coal receipts. Until such time as a formal agreement is entered into, the provision for gain shall be made for an amount considered by the Board as not payable in view of practice and an appraisal of factors likely to govern future decisions.

#### **Accounting for coal wagons in transit**

12. Coal wagons in transit would mean "wagons allotted to an SEB and despatched by the collieries but which are
  - not received by Board by the year end
  - not claimed from the Railways as missing wagons."
13. Coal wagons in transit at the year-end shall, whether or not any payment is made to the collieries for those wagons, be disclosed as coal-in-transit at the amount billed by the collieries.
14. Liability in respect of coal wagons in transit which are not paid for by the SEB by the year-end would be provided for at the year-end at an amount equal to the amount billed by the collieries.

#### **Treatment of Excess/shortage on physical verification of Fuel Stocks**

15. Fuel stocks at the year-end shall be physically verified to ascertain the quantity of stock to be considered for valuation and disclosure in financial statements. Fuel stock as per accounting records shall be adjusted for the shortage or excess, if any observed on physical verification of stocks. Valuation of shortage or excess, if any, shall be at the rate to be applied to the closing stocks for the month in which the shortage or excess has been observed.

**Part-1**  
**COAL**

### 01 Fixation of Standard Grade Rate

Responsible	ACTION	Timing
Officer in charge (fuel accounting cell)	<ol style="list-style-type: none"> <li>1. In the beginning of each quarter find out average grade of coal received from different Collieries/Coal areas for previous quarter.</li> <li>2. Multiply the tonnage allotted from each Colliery/Coal area by grade rate per tonne.</li> <li>3. Add the figures arrived at in (2) above to arrive at the total coal-for the total linkage quantity.</li> <li>4. Divide total cost by total linkage quantity to arrive at the standard grade rate. Round off to the nearest rupee.</li> <li>5. The above rate shall remain in force until next quarter or linkage whichever is earlier.</li> </ol>	As & when

### 02 Fixation of Standard Freight Rate

Officer in charge (fuel accounting cell)	<ol style="list-style-type: none"> <li>1. From the freight tables, determine the freight rate per tonne of coal for each colliery/despaching station.</li> <li>2. Multiply the tonnage allotted for each colliery by the freight rate for each colliery.</li> <li>3. Add the figures arrived at in (2) above to arrive at the freight cost for the total linkage quantity.</li> <li>4. Add the linkage quantities for each colliery to arrive at the total quantity allotted.</li> <li>5. Divide (3) by (4) and round off to the nearest rupee, to get the standard freight rate.</li> <li>6. The rate in (5) above shall remain in force until the linkage is received at which time a new rate shall be computed.</li> </ol>	As & when
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### 03 Receipt of Coal-by Rail Wagons

Responsible	ACTION	Timing
Fuel section clerk at marshalling yard	<p>1. Note into the coal siding register the particulars of :</p> <p>(1) Rake number.</p> <p>(2) Time of placement.</p> <p>(3) Details of wagons.</p> <p>(4) Station of despatch and name of colliery.</p> <p>(5) Time of removal of rake for unloading.</p> <p>(6) Time of release of rake to railways.</p> <p>If wagons do not carry the wagon bracket lable, write 'LM' for lable missing and 'UCW' for unconnected wagon in the column provided. Use a separate sheet for each rake.</p>	Immediately on arrival of rake at yard.
	2. Intimate laboratory and the Coal India Limited's representative of the arrival of the rake so as to enable the drawal of samples for analysis.	-do-
Fuel section	3. Enter relevant particulars from the siding register into a daily receipt report (DCRR.)	-do-
	4. Prepare the DCRR in 4 copies and distribute them as under :	-do-
	(1) 3 copies to the coal handling plant (CHP)	
	(2) Retain one copy.	

FORM TITLE

FORM NO.

Coal siding register

Coal 01

Daily coal receipt report

Coal 02

**04 Weighment of Coal Receipts**

Responsible	ACTION	Timing
Coal handling plant (CHP) personnel	<ol style="list-style-type: none"> <li>1. For all wagons weighed, enter the relevant particulars into the unloading registers.</li> <li>2. Receive in triplicate from the fuel section partially completed copies of the DCRR.</li> <li>3. Against each wagon number, complete the report by entering in the columns provided the following particulars :                             <ol style="list-style-type: none"> <li>(1) Gross weight</li> <li>(2) Tare weight</li> <li>(3) Net weight</li> </ol> </li> <li>4. Distribute the DCRR as under :                             <ol style="list-style-type: none"> <li>(1) 1 copy to the fuel section</li> <li>(2) 1 copy to FAC</li> <li>(3) Retain on copy.</li> </ol> </li> <li>5. For all rakes received at the marshalling yard, note particulars into the daily Placement and release report, in the column of remarks, indicate the manner of unloading i.e. by wagon tippler, crane, track hopper or manually.</li> <li>6. Prepare the daily placement and release report in 3 copies and distribute them as under :                             <ol style="list-style-type: none"> <li>(1) 1 copy to the fuel section</li> <li>(2) 1 copy to the Sr./XEN concerned</li> <li>(3) Retain on copy.</li> </ol> </li> </ol>	<p>Immediately after weighment</p> <p>As and when</p> <p>Immediately</p> <p>-do-</p> <p>-do-</p> <p>-do-</p>

FORM TITLE

FORM NO.

Unloading register

Existing

Daily coal receipt report

Coal 02

Daily placement and release report

Coal 03

**05 Provisional Valuation of Coal Receipts**

Responsible	ACTION	Timing
Fuel Section	1. Prepare 4 copies the provisional coal receipt report (PCRR) from the daily coal receipt reports (DCRR).  2. Distribute copies of the PCRR as under : (1) 2 copies to the fuel accounting cell (2) 1 copy to the Sr./Xen, CHP (3) Retain on copy.	At the beginning of the subsequent month By the 5th of the subsequent month
Fuel accounting cell	3. Receive two copies of the PCRR from the fuel section.  4. Compute the provisional value of coal by applying the standard grade rate of coal and the standard freight rate to the CC+2 MT monthly total of coal received.  5. Pass the relevant accounting entry and reverse it while, booking stock account with actual receipts during the month.  6. Attach one copy of PCRR with the J.V. File the second copy of PCRR, Separately.	-do-  Immediately  -do-  -do-

FORM TITLE

FORM NO.

Daily coal receipt report

Coal 02

Provisional coal receipt report

Coal 04

### 06 Preparation of Coal Receipt Notes

Responsible	ACTION	Timing
Fuel Section	<ol style="list-style-type: none"> <li>1. On the basis of the daily coal receipt report, commence preparation of the coal receipt note in triplicate.</li> <li>2. If the destination mentioned on the DCRR is the power station itself, prepare an allotted wagon coal receipt note.</li> <li>3. If the destination mentioned is any other consignee, prepare a diverted wagon-CRN. (D)</li> <li>4. Prepare unconnected wagons-CRN (U) from DCRRs for 'LM' and 'UCW' wagons.</li> <li>5. From the CRNs for diverted &amp; uncounted wagons enter relevant particulars into the diverted UCWS received register.</li> <li>6. File CRNs for AWs together in serial order.</li> <li>7. File CRNs for DWs together in serial order.</li> <li>8. File CRNs for UCMs together in serial order.</li> <li>9. In case of computerised system forward CRNs to the EDP section.</li> </ol>	On receipt of DCRR from CHP
EDP Section	<ol style="list-style-type: none"> <li>10. Receive CRNs and feed data into the system.</li> <li>11. Obtain output and distribute as under :                             <ol style="list-style-type: none"> <li>(1) 1 copy to the fuel section</li> <li>(2) 1 copy to FAC</li> <li>(3) Retain on copy.</li> </ol> </li> </ol>	

FORM TITLE	FORM NO.
Daily coal receipt report	Coal 02
Coal receipt note-allotted	Coal 05 (A)
Coal receipt note-	Coal 05 (D)
Coal receipt note-unconnected wagons	Coal 05 (U)
Diverted unconnected wagons received register	Coal 17

### 07 Valuation of Coal Receipts-Allotted Wagons

Responsible	ACTION	Timing
Fuel Section	1. Receive a copy of the coal supplier's bill alongwith despatch note from the fuel accounting cell and file them in an 'open' file.	As and when
	2. On an ongoing basis refer the file for unmatched, 'allotted' CRNs.	Immediately
	3. Using wagons no. and date as guide link CRNs with bill and the attached despatch notes.	-do-
	4. Note the relevant particulars besides the under mentioned in the columns provided on the CRN from the suppliers bill : (1) Bill no. and date (2) Billed grade (3) RR weight (determined from despatch note/bill) (4) Billed rate per MT (5) RR No.	-do-
	5. Compute value of coal received by multiplying RR weight with the billed rate PMT.	-do-
	6. Multiply the billed quantity by the standard freight rate (as determined in fixation of standard freight rate) to arrive at the total freight cost for the CRN.	-do-
	7. Add together coal cost and freight cost determined in serial nos. 5 and 6 above to arrive at the total cost.	-do-
	8. Determine in MT, the transit loss.	-do-
	9. Distribute CRNs as follows and distribute them as under : (1) 2 copies to the FAC (2) Retain one copy.	-do-
	FAC	10. Receive copy of the CRN from the fuel section and note relevant particular of the CRN into the bill payment and adjustment register. File CRNs received in serial order.

FORM TITLE

FORM NO.

Coal receipt note-allotted wagons

Coal 05 (A)

Bill payment and adjustment register

Coal 07



**08 Valuation of Coal Receipts-Diverted Wagons**

Responsible	ACTION	Timing
Fuel Section	1. Compute value of coal received by multiplying the CC+2 MT weight by the standard coal rate (as determined in fixation of standard grade rate)	Immediately
	2. Multiply the CC+2 MT weight by the standard freight rate (as determined in fixation of standard freight rate) to arrive at the freight cost of the CRN.	-do-
	3. Add together coal cost and freight cost determined in serial nos. 1 and 2 above to arrive at the total cost.	-do-
	4. Determine the quantity of transit loss.	-do-
	5. Distribute CRNs as under:  (1) 2 copies to the FAC  (2) Retain one copy	-do-

FORM TITLE

Coal receipt note-diverted wagons

FORM NO.

Coal 05 (D)

### 09 Valuation of Coal Receipts-Unconnected Wagons

Responsible	ACTION	Timing
Fuel Section	1. Compute value of coal received by multiplying the CC+2 MT weight by the standard coal rate (as determined is fixation of standard grade rate)	Immediately
	2. Multiply the CC+2 MT weight by the standard freight rate (as determined in fixation of standard freight rate) to arrive at the freight cost of the CRN.	-do-
	3. Add together <del>coal cost</del> cost and freight cost determined in serial nos. 1 and 2 above to arrive at the total cost.	-do-
	4. Determine the quantity of transit loss.	-do-
	5. Distribute CRNs as under :  (1) 2 copies to the FAC  (2) Retain one copy	-do-

FORM TITLE

Coal receipt note-unconnected wagons

FORM NO.

Coal 05 (U)

### 10 Laboratory Analysis

Responsible	ACTION	Timing
Laboratory	<ol style="list-style-type: none"> <li>1. On receipt of intimation from CHP of the arrival of wagons, draw samples and carry out analysis of coal received colliery/wise.</li> <li>2. Determine the grade of Coal as per the analysis and compute the monthly average grade.</li> <li>3. Distribute the copies of the monthly analysis report as under.                             <ol style="list-style-type: none"> <li>(1) One copy to the FAC</li> <li>(2) SDO fuel section</li> <li>(3) Retain one copy.</li> </ol> </li> </ol>	<p>Immediately</p> <p>Immediately on completion of analysis</p> <p>Same day</p>

FORM TITLE

FORM NO.

Coal receipt note-allotted wagons

Coal 05 (A)

Analysis Report

Existing

Coal receipt note-diverted wagons

Coal 05 (D)

Coal receipt note-unconnected wagons

Coal 05 (U)

### 11 Listing of Coal Receipt Notes

Responsible	ACTION	Timing
Fuel accounting cell	1. As and when CRNs are received, enter them in serial order, into a pre-numbered coal receipts analysis register (CRAR).	On receipt of CRNs from FS
	2. Using the serial number control, ensure that all CRNs are received. In case there are any missing numbers, follow up with the fuel section.	Immediately
	3. The CRAR will have separate columns for each of the three types of CRNs (i.e. Aws, DWs & UCWs).	
	4. Against each CRN no., write the date of the CRN and enter, under the columns provided, the relevant particulars.	
	5. Around the 15th of the subsequent month, take totals of the CRAR to arrive at the total tonnage, total coal cost and total freight cost for each type of receipt.	Middle of subsequent month
	6. Post the totals so arrived at, to a monthly coal abstract (MCA).	
	7. Post relevant particulars of the DW and UCW CRNs to the diverted/unconnected coal cost ledger.	

FORM TITLE

FORM NO.

Coal receipt analysis register

Coal 06

Diverted Unconnected coal cost ledger

Coal 08

Monthly coal abstract

Coal 23

## 12 Estimation of Transit Loss

Responsible	ACTION	Timing
FAC	<ol style="list-style-type: none"> <li>1. From the coal receipt analysis register, arrive at the total billed weight and the total weight as per weightment for the allotted wagons weighed during the month. The differences of the two shall give transit loss.</li> <li>2. From the coal receipt analysis register, determine the total billed weight of all ALWs other than those actually weighed, received during the month.</li> <li>3. Calculate transit loss percentage for (1) above and apply the same to (2) above to arrive at the transit loss in case of unweighed wagons.</li> <li>4. From the coal receipt analysis register, arrive at the total CC+2 MT weight and the total weight as per weightment for DWs and UCWs weighed during the month. The difference of the two shall give the transit loss.</li> <li>5. From the coal receipt analysis register, determine the total CC+2 MT weight of all DIWs, DEWs and UCWs, other than those actually weighed, received during the month.</li> <li>6. Calculate transit loss percentage for (4) above and apply the same to (5) above to arrive at the transit loss in case of wagons which have not been weighed.</li> <li>7. Post the transit loss determined to the monthly coal abstract.</li> </ol>	Beginning of subsequent month

FORM TITLE

Coal receipt analysis register

Monthly coal abstract

FORM NO.

Coal 06

Coal 23

### 13 Coal Quantification of Consumption

Responsible	ACTION	Timing
Coal handling plant	1. Where weighto meters for weighing the feed are installed, take readings at the beginning of every shift and enter them into the daily coal issue report.	After every shift
	2. Determine the quantitative figure of coal issued based on the weight meter readings.	Immediately
	3. In case the weighto meter is inoperative for some time, determine the consumption for that period as per the formula to be laid down by the competent authority. (See para 2.9 of Annexure to Rules, 1985)	-do-
	4. Prepare the daily coal issue report in 4 Copies and distribute them as under :  (1) 1 copy to Sr. XEN, plant fuel section. (2) 1 copy to fuel section (3) 1 copy to SE operation. (4) Retain one copy.	-do-
	5. Compute the quantity of coal issued in a month by totalling the daily coal issue report and prepare a monthly coal issue indent in 6 copies which will be distributed as under :  (1) 2 copies to SE operations. (2) 1 copy to plant fuel section. (3) 1 copy to fuel section. (4) 1 copy to the FAC (5) Retain One copy.	At the beginning of the next month
SE, operations	6. Receive 2 copies of the monthly coal issue indent from the CHP.	As and when
	7. Verify total quantity of coal issued, during the month.	

Responsible	ACTION	Timing
FAC	<p>8. Distribute the copies of the monthly coal issue indent as under :</p> <p>(1) 1 copy to the FAC.</p> <p>(2) Retain one copy.</p> <p>9. Receive a copy of the monthly coal issue indent from the CHP.</p> <p>10. Receive a copy of the monthly coal issue indent from the SE, operations. Compare it with the copy received from the CHP. Difference between the two, if any should be brought to the notice of the CE for his decision.</p> <p>11. Post the quantity of coal issued during the month to the monthly coal abstract and file copies of the <del>monthly</del> coal abstract and file copies of the <del>monthly</del> coal issue indent in serial order.</p>	<p>As and when</p> <p>-do-</p> <p>-do-</p> <p>Immediately</p>

FORM TITLE	FORM NO.
Daily coal issue report	Coal 09
Monthly coal issue indent	Coal 10
Monthly coal abstract	Coal 23

### 14 Summarisation of Monthly Stock Transaction

Responsible	ACTION	Timing						
FAC	<ol style="list-style-type: none"> <li>1. Post totals of the coal receipt analysis register to the monthly coal abstract (MCA) showing total quantity received and coal cost and freight cost for each type of receipt.</li> <li>2. Post the transit loss, determined in Code 12 earlier, to the MCA.</li> <li>3. Take totals of the quantity and value of the receipts for the month (all types together) and divide the total value by the total quantity to arrive at the average receipt rate for the month.</li> <li>4. Apply the rate determined in (3) above to the quantity of transit loss to arrive at its value.</li> <li>5. Reduce quantity and value of the transit loss from the receipts to arrive at the net receipts for the month.</li> <li>6. Post the quantity of coal consumed for the month to the MCA from the monthly coal issue indent.</li> <li>7. Add the opening balance Quantity and value to the quantity and value of the net receipts for the month (determined in (5) above.) From the quantity and value so worked out, derive the issue rate for the month; e.g.:                     <table style="margin-left: 40px; margin-top: 10px; width: 80%; border: none;"> <tr> <td style="padding-right: 20px;">Value of stock at the beginning of the month</td> <td style="text-align: center; padding-right: 10px;">+</td> <td style="padding-right: 20px;">Value of net receipts during the month</td> </tr> <tr> <td style="padding-right: 20px;">Qty. of stock at the beginning of the month</td> <td style="text-align: center; padding-right: 10px;">+</td> <td style="padding-right: 20px;">Qty. of net receipts during the month</td> </tr> </table> </li> <li>8. Apply the rate worked out in (7) above to the quantity of coal consumed as posted in (6) above to arrive at the value of consumption.</li> <li>9. Reduce the quantity determined in (6) above from the quantity determined in (7) to arrive at the quantity and value of closing stock for the month which should tally with stock card and value card maintained by the fuel section &amp; FAC respectively.</li> <li>10. Pass the relevant accounting entries.</li> </ol>	Value of stock at the beginning of the month	+	Value of net receipts during the month	Qty. of stock at the beginning of the month	+	Qty. of net receipts during the month	At the middle of the subsequent month
Value of stock at the beginning of the month	+	Value of net receipts during the month						
Qty. of stock at the beginning of the month	+	Qty. of net receipts during the month						

FORM TITLE  
 Coal receipt analysis register  
 Stock card  
 Value card  
 Monthly coal abstract

FORM NO.  
 Coal 06  
 Existing  
 Existing  
 Coal 23



### 15 Physical Verification of Coal Stock

Responsible	ACTION	Timing
FS	<ol style="list-style-type: none"> <li>1. About a fortnight before the year end, divide the coal storage area into two roughly equal zones, Zone A and Zone B.</li>   <li>2. Designate dates for the stock take of each zone e.g. as under :   <div style="margin-left: 20px;">Zone A - 15/3 to 18/3 Zone B - 19/3 to 22/3</div> </li>   <li>3. Commence stock taking of a Zone A on 15/3 as scheduled. For the period 15/3 to 18/3, all receipts and issues should be routed through Zone B only. Thereby determine the physical stock in Zone A and write it into the stock verification report (SVR)</li>   <li>4. Commence stock take at Zone B on 19/3 as scheduled. For the period 19/3 to 22/3 all receipts and issues should be routed through Zone A only. Thereby determine the physical stock in Zone B and write into the stock verification report (SVR).</li>   <li>5. Send original copy of SVR to the FAC.</li>   <li>6. Add the physical stocks for the two zones as per the SVR.</li> </ol>	14 March (every year)
FAC	<ol style="list-style-type: none"> <li>7. To the figure determined in (6) above, add the receipts and reduce the issue from the 19th onwards upto the 31 March.</li>   <li>8. The resultant is the physical stock as on 31st March.</li>   <li>9. Compare the figure so determined with the stock as shown by the monthly coal abstract/stock card and arrive at the difference.</li>   <li>10. Value the difference so arrived at, the 'issue' rate for the month (as explained in 'summarisation of monthly stock transactions').</li> </ol>	

Responsible	ACTION	Timing
	11. Enter the quantity and value so arrived at into the monthly coal abstract. 12. If the stock as per physical verification is higher than, the book stock, pass the relevant accounting entry to book the stock excess. 13. If the stock as per physical verification is lower than the book stock, pass the relevant accounting entry to book the shortage. 14. If variation on stock taking exceeds $\pm 5\%$ it should be brought to the notice of the board.	
	FORM TITLE Stock verification report Stock cards Monthly coal abstract	FORM NO. Existing Existing Coal 23

### 16 Payment of Bills at Power Station

Responsible	ACTION	Timing
Receipt and despatch section FAC	1. Receive bills in triplicate, enter into a receipt register, date stamp and forward to FAC.	As and when
	2. Enter particulars of bill number, date of receipt and despatch note into the coal bill payment and adjustment register. On the basis of the last bill entered assign a bill serial number (BS No.) to the bill. Write the BS No. on the face of the bill and in the coal bill payment and adjustment register.	Same day
	3. Deface duplicate copies of the bill and forward one copy alongwith the despatch note to the fuel section.	Immediately
	4. Refer the file for open adjustment advices/recoveries (AAs) on account of previous bills and extract such open AAs.	-do-
	5. Prepare one payment voucher per bill in duplicate for the net amount payable after deductions/additions necessitated by the adjustment advice. The payment voucher should show the BS No. and AA no.	-do-
	6. Enter bill particulars into a coal advances ledger.	-do-
	7. Forward the following documents to the cash and bank section : (1) Both copies of the payment voucher (2) Both copies of the suppliers bill (3) One copy of the adjustment advice.	-do-
Cash and bank section  FAC	8. Issue cheque, number the payment voucher and return duplicate payment voucher alongwith a copy of the suppliers bill to the FAC.	Within 7 days of receipt of bill
	9. Extract duplicate AA and <del>attach</del> with the copy of the payment voucher and suppliers bill received from the cash and bank section. File separately for each colliery as a set in order of the bill serial number.	Immediately

**FORM TITLE**

Receipt register

Coal bill payment and adjustment register

Adjustment advice

Payment voucher

Coal advances ledger

**FORM NO.**

Existing

Coal 07

Coal 11

Coal & B-3

Coal 12

### 17 Processing of Paid Bills

Responsible	ACTION	Timing
FAC	1. From the suppliers bill, note the relevant particulars into a coal bill payment and adjustment register.	On receipt of bill
	2. On receipt of the Lab report indicating monthly grade compute the grade variance on each CRN.	
	3. Enter the grade variance in the column provided in the bill payment and adjustment register. Compute monthly totals, prepare a journal voucher and pass the relevant accounting entries.	Immediately
	4. File the Lab report received from the laboratory separately.	-do-
	5. Summarise the grade identified through the coal receipt note into a debit/credit note, in triplicate stating suppliers bill nos, bill quantity, grade as per bill, grade as per analysis and the value of the difference on each bill. Enter particulars of debit/credit notes into the debit/credit note register.	-do-
	6. Enter particulars of the debit/credit notes into the coal bill payment and adjustment register.	-do-
	7. On acceptance of liability by collieries for supply of inferior grades, pass the relevant accounting entry for amount of liability so accepted.	As and when
	8. For the amount of liability rejected by collieries pass the relevant accounting entry.	-do-
	9. For the differences on account of superior grades received and actually paid pass the relevant accounting entry.	-do-
	10. For the difference on account of superior grades received, pass the relevant accounting entry in case such difference is not to be paid to collieries.	-do-

**FORM TITLE**

Bill payment & adjustment register  
 Coal receipt note  
 Debit note  
 Credit note  
 Debit note register  
 Credit note register

**FORM NO.**

Coal 07  
 Coal 05  
 Existing  
 Existing  
 Coal 15  
 Coal 16

**18 Accounting for grade difference in case of Diverted wagons and unconnected wagons**

Responsible	ACTION	Timing
FAC	<ol style="list-style-type: none"> <li>1. Receive a copy of the Lab Report indicating the grade of the month from the laboratory.</li> <li>2. Compute the grade variance on the CRN in the columns provided.</li> <li>3. Enter the grade variance into the coal receipt analysis register (CRAR) in case of diverted external wagons and unconnected wagons.</li> <li>4. Take totals of the grade variance at the end of the month, prepare a Journal voucher and pass the relevant accounting entry.</li> </ol>	<p>As and when</p> <p>Immediately</p> <p>-do-</p> <p>Middle of subsequent month</p>
	<p>FORM TITLE</p> <p>Coal receipt analysis register</p> <p>Coal receipt note</p>	<p>FORM NO.</p> <p>Coal 06</p> <p>Coal 05</p>

### 19 Accounting for Railways Receipts

Responsible	ACTION	Timing
Fuel section	1. Receive railway receipts (RRs) for allotted wagons or Railway Freight bill for diverted wagons.	As and when
	2. Enter the relevant particulars from the RR Railway freight in to the RR register.	Immediately
	3. From the number of the immediately preceding entry, allot a RR serial no. (RRS No.) to each RR and write the RRS no. on the RR as well as in the RR Register.	-do-
	4. File the railway receipt in serial order.	-do-
	5. Match the wagons received with the RR. Details of wagons not received should be noted in the diverted/missing wagons from plant and claim register.	-do-
	6. Extract matched RRs due for payment and group them into convenient bunches.	-do-
	7. Prepare in triplicate a worksheet for each bunch, showing for each RR the chargeable weight of received wagons or as per railway rules on the subject or any agreement by PSEB with the railway, Using the above weights, determine in terms of value the freight to be paid. Enter details in the RR register. The worksheet is to be verified by the SDO (fuel) and is to be forwarded to the Sr./XEN concerned for approval.	-do-
Sr./XEN	8. Scrutinise the details of the freight payable, approve it and forward to FAC.	-do-
FAC	9. Receive duly approved worksheet from the concerned Sr./XEN. Scrutinise the worksheet received with reference to the railway freight rate from each despatching station/colliery, supplied by the railway authorities.	-do-
	10. Prepare in triplicate a freight payment voucher (FPV) for each freight worksheet made, FPV is to be authorised by the officer in charge of the FAC.	-do-
Cash & Bank Section	11. Receive in triplicate the FPV along with attached worksheet from the FAC.	-do-

Responsible	ACTION	Timing
<p>Fuel Section</p> <p>FAC</p>	<p>12. Prepare a railway credit note (RCN) when payment is made. Enter in cash book and release it to the railways. Enter details of RCN into the freight payment (RCN) register (common to both coal and oil)</p> <p>13. Distribute the copies of the FPV along with attached worksheet as under :</p> <p>(1) 1 copy to the FAC</p> <p>(2) 1 copy to the FS</p> <p>(3) Retain one copy.</p> <p>14. Enter details of the FPV into the RR register.</p> <p>15. Enter the relevant details into the Railway freight register</p> <p>Note : 1 The above procedure is also to be followed for payment of railway freight in respect of diverted wgons received at plant.</p>	<p>Immediately</p> <p>-do-</p>

FORM TITLE	FORM NO.
Railway receipt register	Coal 18
Diverted/missing wagons from plant and claim register	Coal 19
Freight worksheet	Coal 20
Freight payment voucher	As per Cash & Bank Manual
Railway credit note	Existing
Freight payment (RCN) register	Oil 17
Railway freight register	Coal 22

### 20 Clearance of Freight Variances

Responsible	ACTION	Timing
FAC	1. For every FPV entered in the railway freight register, compute freight amount as per the standard freight rate and arrive at the freight variance.	Immediately
	2. At the end of month, take a total of the 'variance' column in the railway freight register, prepare a journal voucher and pass the relevant accounting entry.	Beginning of subsequent month

FORM TITLE

FORM NO.

Freight payment voucher

As Per Cash & Bankmanual

Railway freight register

Coal 22

### 21 Identification of Missing Wagons

FS.	1. Take up the unmatched bills along with attached despatch note for scrutiny.	Last day of the month
	2. Identify wagons not received at plant.	Immediately
	3. List down missing wagons into a diverted/missing wagons from plant and claim register.	-do-
	4. Enter relevant details into the diverted/unconnected coal cost ledger.	-do-
	5. Using the bill, value the wagons listed in diverted/missing wagons from plant and claim register.	-do-
	6. Take totals of the values of the wagons to arrive at the total coal cost of the diverted/missing wagons from the diverted/missing wagons from plant and claim register.	-do-

FORM TITLE

FORM NO.

Diverted/missing wagons from

plant & claim register

Coal 19

Diverted/unconnected coal cost ledger

Coal 08



## 22 Preparation and Lodgement of Claims on Railways

Responsible	ACTION	Timing
FS	1. On the basis of the diverted/missing wagons from plant & claim register, prepare the railway claim.	Immediately
	2. Take totals of the columns for coal cost claimed.	-do-
	3. Enter details of claim (viz. number, date & coal cost) into the diverted/missing wagons from plant & claim register.	-do-
	4. Lodge the claim with the representative of the railways.	-do-
	5. Prepare the diverted/missing wagons from plant & claim register in 2 copies and distribute them as under :  (1) 1 Copy to the FAC  (2) Retain one copy.	-do-
FAC	6. Receive a copy of the diverted/missing wagons from plant & claim register, prepare a journal voucher and pass the relevant accounting entry.	
	7. Note the quantity of coal of diverted/missing wagons into the bill payment and adjustment register.	
FORM TITLE		FORM NO.
Diverted/missing wagons from plant and claim register		Coal 19
Railway claim		Existing
Bill payment and adjustment register.		Coal 07

### 23 Settlement of Railway Claims by Set-off

Responsible	ACTION	Timing
FS	<ol style="list-style-type: none"> <li>1. Receive settled claim from railways and check wagons used by the railways for set-off with CRNs for DWs and UCWs. Enter details in diverted/missing wagons from plant &amp; claim register and diverted/unconnected wagons received register.</li> <li>2. Forward the claim as checked to the FAC.</li> <li>3. Determine the value of the wagons used for the set-off from the relevant record. Enter details into copy of diverted/missing wagons from plant &amp; claim register and copy of the diverted/unconnected wagons received register.</li> </ol>	On receipt Claims
FAC	<ol style="list-style-type: none"> <li>4. Evaluate the difference between the value of wagons claimed and the value of wagons used for the set-off to arrive at the net loss of gain on the settlement of the claim.</li> <li>5. Make entries into the CRAR for DWs and UCWs giving details of the claims where such wagons have been used for set off.</li> <li>6. Make entries into the coal bill payment and adjustment register for claims accepted in respect of diverted wagons.</li> <li>7. Prepare journal voucher and pass the relevant accounting entries.</li> </ol>	
FORM TITLE		FORM NO.
Coal receipt note		Coal 05
Diverted/missing wagons from plant and claim register		Coal 19
Coal receipt analysis register		Coal 06
Bill payment and adjustment register		Coal 07
Diverted/Unconnected wagons Received Register		Coal 17

**24 Settlement of Railway Claims in Cash**

Responsible	ACTION	Timing
FS	1. Receive intimation from railways for acceptance of claim.	On receipt of intimation
	2. Enter details in diverted/missing wagons from plant and claim register.	Immediately
	3. Forward the claim as checked to the FAC.	-do-
FAC	4. Receive accepted claim from the FS and follow up for release of cheque. Enter details of claim in copy of the diverted/missing wagons from plant and claim register received earlier from the FS.	-do-
	5. Make entries into the bill payment and adjustment register for claims accepted in respect of diverted wagons.	-do-
	6. Make appropriate entries into the diverted/unconnected coal cost ledger.	
	7. On final settlement of claim, determine loss or gain and pass the relevant accounting entry.	Immediately on settlement of claim

FORM TITLE

FORM NO.

Diverted/missing wagons from  
plant and claim register

Coal 19

Bill payment and adjustment register.

Coal 07

Diverted/unconnected coal cost ledger

Coal 08

**25 Payment of Railway Claims on Account of Diverted/unconnected Wagons Received**

Responsible	ACTION	Timing
Fuel section	<ol style="list-style-type: none"> <li>1. Receive claim from railways on account of DWs and UCWs received by the plant.</li> <li>2. Check wagons claimed by the railways with the diverted/unconnected wagons received register.</li> <li>3. Enter details of the verified Rly claims into the diverted/unconnected wagons received register.</li> <li>4. Forward the claim as checked to the Sr. XEN concerned, under signature of SDO (FS).</li> </ol>	Immediately
Sr. XEN Fuel accounting cell	<ol style="list-style-type: none"> <li>5. On receipt of verified Rly claim, scrutinize and forward to FAC.</li> <li>6. Receive verified Rly claim from Sr. XEN concerned and check with the copy of the diverted/unconnected wagons received register.</li> <li>7. Make &amp; note of the Rly claim to be paid into the diverted/unconnected wagons received register.</li> <li>8. Prepare in duplicate a payment voucher for payment of the railway claim. Forward duplicate copies of the payment voucher alongwith the verified railway claim to the cash and bank section after due authorisation by the officer in charge (FAC).</li> </ol>	
Cash & Bank Section	<ol style="list-style-type: none"> <li>9. Receive in duplicate copies of the payment voucher alongwith the attached railway claim and initiate payment procedure as per the cash and bank manual.</li> <li>10. Allot a serial number of the payment voucher, detach and file one copy.</li> <li>11. Forward one copy of the payment voucher, alongwith the attached claim to the FAC.</li> </ol>	
FAC	<ol style="list-style-type: none"> <li>12. Receive and file copy of the payment voucher alongwith the attached claim.</li> <li>13. Make entries into the diverted/unconnected wagons received register giving details of the payment voucher.</li> </ol>	

FORM TITLE

Diverted/Unconnected wagons received register

FORM NO.

Coal 17

**26- Payment and Accounting for Coal Related Costs**

Responsible	ACTION	Timing
FS	1. Receive bills in duplicate and stamp the date of receipt on the bill. 2. Confirm bill amount with relevant records maintained eg. siding register, demurrage register, etc. 3. Forward bills to the Sr./executive engineer in charge for authorisation of jobs/work billed.	As & when Immediately -do-
Sr./XEN Concerned	4. Receive, scrutinise, authorise bill and return to FS.	-do-
FS	5. Receive authorised bill from the Sr./XEN concerned and forward to the FAC with a covering memo.	-do-
FAC	6. Receive duly verified bill from FS and prepare in duplicate a payment voucher for payment of the bill. Forward duplicate copies of the payment voucher alongwith both copies of the bill to the cash and bank section after due authorisation by officer in charge (FAC).	-do-
Cash and Bank Section	7. Receive in duplicate copies of the payment voucher along with attached bills and initiate payment procedure as per the cash and bank manual. 8. Allot a serial number to the payment voucher, detach and file one copy of the payment voucher along with attached bill. 9. Forward one copy of the payment voucher, along with attached bill to the FAC.	As & when Immediately -do-
FAC	10. Receive and file copy of the payment voucher along with the attached bill. (Separate files are to be maintained for separate categories of bills.)	As & when

FORM TITLE  
Payment voucher

FORM NO.  
Existing

### 27 Provision for Coal in Transit

Responsible	ACTION	Timing
FAC	<ol style="list-style-type: none"> <li>1. At year end scrutinise all bills remaining unmatched. Also consider bills received after the year end which contain despatches made on or before the year end.</li> <li>2. List down the value of such bills into a coal in transit worksheet. In case wagons for a part of the bill have been received on or before the year end, list down only the unreceived portion of the bill's value.</li> <li>3. Out of the above bills, those which have been paid on or before the year end should be listed in one column and bills which have not been paid, should be listed separately in another column.</li> <li>4. Take totals of both the columns.</li> <li>5. Prepare journal vouchers and pass the relevant accounting entries, which will be immediately reversed at the beginning of the subsequent year.</li> </ol>	Year end

### 28- Provision for coal Related Costs

FAC	<ol style="list-style-type: none"> <li>1. For commission payable to agents, take totals of the collierywise analysis sheet (CAS). From the despatches as per the CAS work out liability to the commission agent in accordance with the terms of the agreement with him. Pass the relevant accounting entry.</li> <li>2. For liability on account of manual unloading charges obtain at the end of the year, particulars of charges due but not paid and provide for the same by passing the relevant accounting entry.</li> <li>3. Provide for demurrage and other coal related costs on the basis of bills received and other information on hand.</li> <li>4. The accounting entries for provisions, passed at the end of the year shall be reversed immediately at the beginning of the next year.</li> </ol>	
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### 27 Accounting Entries-Coal

EVENT	SOURCE DOCUMENT	General Ledger	
		Dr.	Cr.
1. To account for provisional receipt of coal.	JV	Coal Stock account (21.101)	Provisional coal receipts account (40.290)
2. To reverse booking of provisional coal receipts	JV	Provisional coal receipts account (40.290)	Coal stock account (21.101)
3. Accounting for allotted wagons received.	JV	Coal stock account (21.101)	Advance to coal suppliers account (26.801) Freight payable allotted wagons account (40.110)
4. Accounting for diverted wagons received.	JV	Coal stock account (21.101)	Diverted wagons-coal cost account (40.160) Freight payable-Diverted wagons account (40.120)
5. Accounting for unconnected wagons received.	JV	Coal stock account (21.101)	Unconnected wagons coal cost account (40.180) Freight payable unconnected wagons account (40.140)
6. Accounting for transit loss	JV	Transit loss account (72.100)	Coal stock account (21.101)
7. Accounting for coal Consumption	JV	Coal consumption account (71.110)	Coal stock account (21.101)
8. Accounting for shortage on physical verification	JV	Stock shortage on physical verification account. Coal consumption account (71.101)	Coal stock account (21.101)
9. Accounting for excess on physical verification	JV	Coal stock account (21.101)	Stock excess on physical verification account. Coal consumption account (71.710)
10. Payment of suppliers bills	JV	Advance to coal suppliers account (26.801)	Bank
11. Accounting for inferior grade on allotted wagons	JV	Grade Difference inferior grade of coal (28.511)	Coal stock account (21.101)

EVENT	SOURCE DOCUMENT	General Ledger	
		Dr.	Cr.
12. Accounting for superior grades on allotted wagons.	JV	Coal Stock account (21.101)	Grade difference-superior grade of coal (28.511)
13. Acceptance of liability by collieries for inferior grades	JV	Amount recoverable from coal suppliers on account of accepted claims (28.811)	Grade difference-superior grade of coal (28.511)
14. Rejection of liability by collieries for inferior grades	JV	Loss on inferior grade account (72.310)	Grade difference-inferior grade of coal (28.511)
15. Payment of amount due for superior grades	PV	Grade difference-superior grade (40.210)	Bank
16. Decision regarding non-Payment of differences for superior grades.	JV	Grade difference-superior grade (40.210)	Gain on superior grade account (62.917)
17. Inferior grade in respect of DWs and UCWs.	JV	Loss on inferior grade account (72.310)	Coal stock account (21.101)
18. Superior grade in respect of DWs and UCWs.	JV	Coal stock account (21.101)	Gain on superior grade account (62.917)
19. Accounting for freight paid-release of RCN to Railways	FPV	Freight payable-AW (40.110) Freight payable-DW (40.120) Freight paid on coal wagons not received (28.611)	Bank
20. Accounting for Freight Variance.	JV	Freight variance account (71.3)	Freight payable-AW (40.110) Freight payable-DW (40.120)
21. Adjustment of freight on set-off of wagons	JV	Freight payable unconnected wagons (40.140) Freight variance (71.3)	Freight paid on coal wagons not received (28.611)



EVENT	SOURCE DOCUMENT	General Ledger	
		Dr.	Cr.
22. Lodgement of Railway claims	JV	Railway claims for coal cost account (28.513)	Advance to coal suppliers account (26.801)
23. Settlement of railway claims by set off	JV	Diverted wagons-coal cost account (40-160) Unconnected wagons-coal cost account (40.180) Loss on settlement of Railway claims account (72.210)	Railway claims for coal cost account (26.801)  Gain on settlement of Railway claims account (62.915)
24. Settlement of Railway claims in cash	RV	Bank	Railway claims account (28.513)
25. Payment of coal related costs	PV	Commission to agents account (71.215) Siding charges account (71.213) Manual unloading charges account (71.211) Demurrage account etc. (71.212)	Bank
26. Provision for coal in transit in respect of paid bills.	JV	Coal in transit account (21.121)	Advance to coal suppliers' account (26.801)
27. Provision for coal in transit in respect of bills not paid by the year end.	JV	Coal in transit account (21.121)	Provision for unpaid coal bills account (40.701)
28. Reversal of provision for coal in transit at beginning of the subsequent year.	JV	Advance to coal suppliers' account (26.801) Provision for unpaid coal bills account (40.701)	Coal in transit account (21.121)

EVENT	SOURCE DOCUMENT	General Ledger	
		Dr.	Cr.
29. Provision for coal related costs at year end	JV	Commission to agents account (71.215) Manual unloading charges account (71.211) Demurrage account (71.212) Siding charges account (71.213) Stock maintenance charges account (71.217) Other charges account (71.219)	Provision for coal related costs account (40.641)
30. Reversal of provision at the beginning of the subsequent year.	JV	Provision for coal related costs (40.641)	Commission to agents account (71.215) Manual unloading charges account (71.211) Demurrage account (71.212) Siding charges account (71.213) Stock maintenance charges account (71.217) Other charges (71.219)

### 01 Advance Payment for Oil

Responsible	ACTION	Timing
S.D.O. (fuel)	1. Receive details of type and quantity of oil required from the officer-incharge (Fuel section)	As and when
	2. Compute amount to be deposited as advance by referring to the latest agreement/purchase order.	Immediately
	3. Prepare payment voucher (Docket voucher) in duplicate for payment of advance.	-do-
	4. Forward payment voucher alongwith computation sheet to the executive engineer concerned for approval.	-do-
Sr.Executive Engineer concerned FAC	5. Receive, scrutinise and approve payment.	Same day
	6. Forward the payment voucher, duly approved, to the fuel accounting cell.	As and when
Fuel accounting cell	7. Receive payment voucher and refer to the intimation for non receipt of RR's and tankers. Scrutinize and check computations with reference to the latest purchase order and wherever required the intimation for non-receipt of RRs and tankers.	Immediately
	8. If any adjustments are required cancel payment vouchers and return to SDO (Fuel) for preparation of new payment voucher.	-do-
S.D.O. (Fuel)	9. On receipt of cancelled vouchers make entries on the relevant records as to cancellation and initiate procedures as per step 2.	-do-
	10. Forward both copies of the payment voucher to the cashier for payment.	Same day
Cashier (Cash and Bank section)	11. Receive payment voucher and intimate payment procedure as per the cash and bank manual. Incorporate PV numbers on the copy.	Immediately
	12. Pass the relevant accounting entry.	-do-

Responsible	ACTION	Timing
Fuel accounting cell	13. Disburse copy of payment vouchers as under :  (1) One copy to the fuel accounting cell.  (2) Retain one copy.	Next day
	14. Receive copy of payment vouchers. Make an entry in oil bills register for date of payment and payment voucher number in the columns provided.	Same day
	15. File copy of payment voucher.	
	16. Make entry in the advance ledger.	
	FORM TITLE  Oil bills register  Advance ledger  Payment voucher	FORM NO.  Oil 01  Existing  Existing

## 02 Processing Suppliers Bills by Power Stations

Responsible	ACTION	Timing
Fuel accounting cell	1. Receive bill in duplicate from the receipt and despatch section duly stamped for date of receipt and ensure prima facie accuracy of the bill.	As and when
	2. Refer to purchase order to ensure that the rates as charged in the bill are in order and no other terms and condition have violated.	Immediately
	3. Enter <del>details</del> of bill in the oil bills register.	Same day
	4. Write serial number on bill.	-do-
	5. Match the bill with copies of payment voucher.	-do-
	6. On matching of the payment voucher with the bill, file the same.	Immediately

FORM TITLE

FORM NO.

Oil bills register

Oil 01

Payment voucher

Existing

### 03 Physical Receipt and Measurement of Oil

Responsible	ACTION	Timing
Engineer-in charge (Fuel section)	1. On receipt of tankers note down following information in the siding register of oil : (1) Date of receipt (2) Time of placement (3) Tanker number (4) Carrying capacity of tanker (5) Source of supply (6) Destination (7) Product	Immediately on receipt of tanker
	2. Ensure that the challan/invoice is received in duplicate.	Immediately
	3. In case of tankers the seal of which is broken make a notation against the relevant column of the siding register for oil.	Immediately on notice
	4. In case of tankers the valves of which cannot be opened make a notation against the relevant tanker number in the siding register for oil.	Immediately
	5. Measure quantity of oil in tanker for those tankers whose valves can be opened.	As and when
	6. Note the quantities against the respective tanker number in the siding register for oil.	Immediately
	7. On release of tanker enter the release particulars in the siding register for oil.	Immediately on release on tanker
	8. Update the ground balance register for oil.	Eight hourly
FORM TITLE	FORM NO.	
Siding register for oil	Oil 02	
Ground balance register for oil	Oil 03	

**04 Return of Tankers with Jammed Valves**

Responsible	ACTION	Timing
Engineer-in charge (Fuel section)	1. Prepare tankers returned statement (TRS), for wagons returned due to valves being jammed, from the siding register for oil. One TRS is to be prepared for tankers returned during the day.	At the end of the day
	2. File the tanker returned statement.	Immediately

FORM TITLE

FORM NO.

Tankers returned statement (TRS)

Oil 04

Siding register for oil

Oil 02

### 05 Preparation of Oil Receipt Note

Responsible	ACTION	Timing
Fuel section	1. Prepare oil receipt note (ORN in Quadruplicate for those tankers which could be unloaded, from the siding register for oil.	Same day
	2. In case of manual system, produce ORNs to the SDO (Fuel) for verification.	Immediately
SDO Fuel	3. Receive, scrutinize and verify the oil receipt note.	Same day
	4. In case of computerised system, forward ORN to the EDP section.	Immediately
EDP section	5. Receive ORN and feed data into the system.	Same day
	6. On obtaining of output distribute as in step (7) below.	As and when
SDO (Fuel) EDP Section	7. Distribute the verified ORN as under :  (1) Two copies to the fuel accounting cell  (2) Copy to fuel section  (3) Retain one copy.	Next day
	8. File copy of the oil receipt note.	Immediately

FORM TITLE

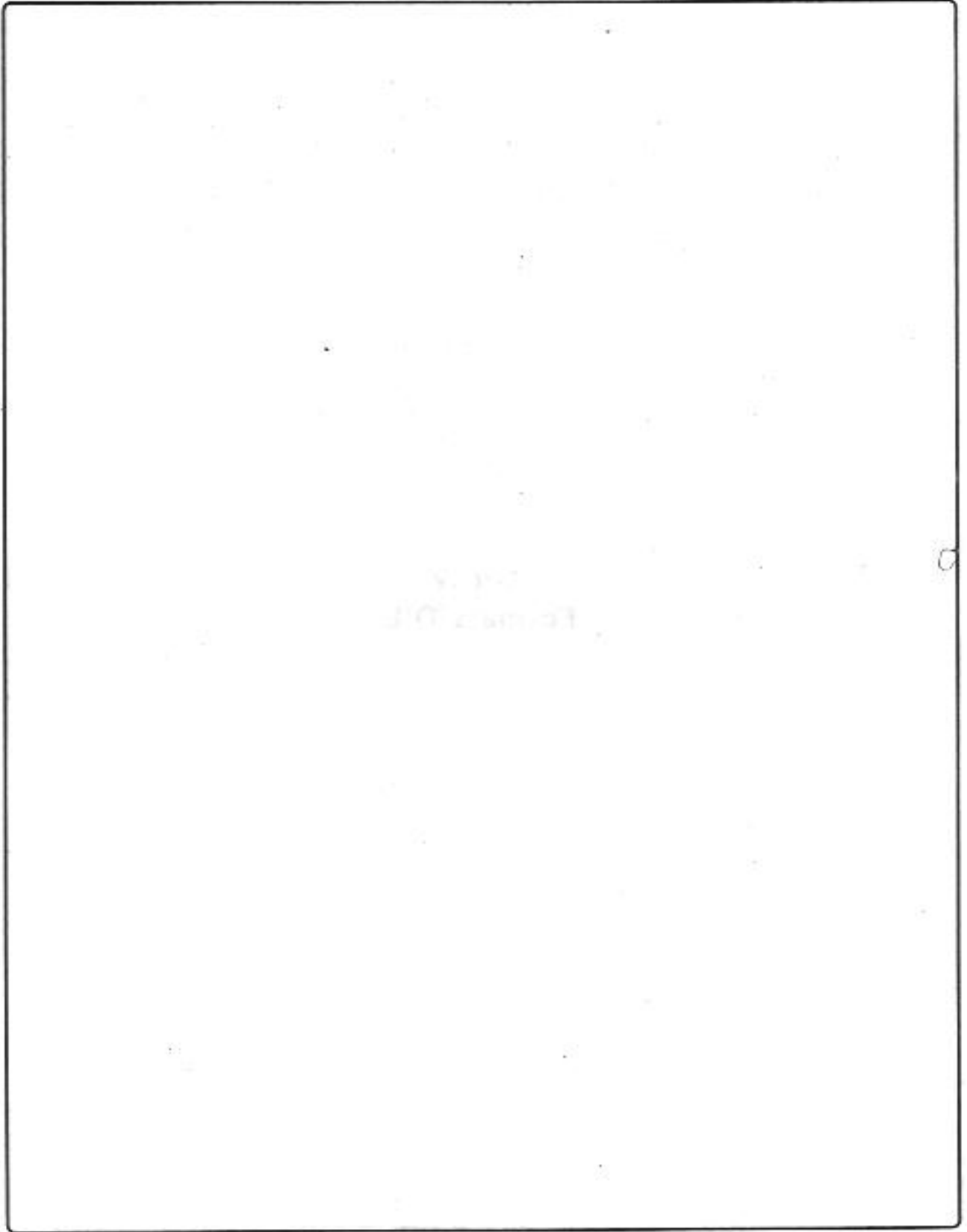
Oil Receipt Note

FORM NO.

Oil 05



**Part IV**  
**Formats-OIL**



**06 Preparation of Oil tankers Receipt and release report**

Responsible	ACTION	Timing
Fuel section	1. Prepare oil tankers receipt and release report in quadruplicate from the siding register for oil.	Immediately on release of Rate
	2. Produce oil tanker receipt and release report to the engineer in charge of the fuel handling plant for authorisation.	Same day
Engineer-in charge	3. Receive, scrutinize and authorise the oil tanker receipt and release report.	As and when
Fuel section	4. Distribute the oil tanker receipt and release report as under :  (1) Fuel handling plant  (2) AEE (Shift)  (3) Deputy chief chemist  (4) Retain one copy.	Next day

FORM TITLE

Oil tankers receipts and release

FORM NO.

Oil 06

### 07 Receipt of ORN at Fuel Section

Responsible	ACTION	Timing
Fuel section	<ol style="list-style-type: none"> <li>1. On verification of ORN by the SDO (Fuel), scrutinize the RR/freight register to determine whether RR for the same has been received or not.</li>   <li>2. Where there are no RRs for any ORN, acquire further information from the concerned department of the railway.</li>   <li>3. File ORNs of tankers of which RRs have been received separate from the ORNs of tankers RRs of which have not been received.</li>   <li>4. On receipt of RRs against a particular ORN (RR for which had not been received earlier) transfer such ORNs (RRs for which have been received).</li> </ol>	<p>As and when</p> <p>Same day</p> <p>Same day</p> <p>As and when</p>

FAC

FORM TITLE

JURY MARK FORM NO.

Oil Receipt

Oil 05

RR/ Freight Register

Oil 07

### 08 Valuation and Booking of Receipts for Allotted Tankers

Responsible	ACTION	Timing
Fuel accounting cell	1. Receive ORN and ensure that all the relevant details are incorporated.	As and when
	2. Write date of receipt on ORN.	Immediately
	3. Obtain oil cost of ORN quantity by applying rate as per the relevant column of the ORN.	Same day
	4. Compute freight payable based on freight rates in force at that time.	
	5. Total the two element to arrive at the total value of the ORN.	-do-
	6. Enter details of ORN in the oil bills register against the relevant bill, if bill has been received otherwise note down available particulars under a new serial number.	-do-
	7. Compute value of short receipts, if any, in the following manner : Value of tankers involving short receipt as per ORN Add : Value of freight for the differential Quantity.	-do-
	8. Write date of receipt on ORN against the particular ORN no. on the oil receipt statement (ORS).	First day of the succeeding month
	9. Enter respective value of ORN in the 'allotted tankers' value columns and also value of short receipts in the shortages' columns in the ORS.	Same day
	10. Enter value of freight payable for the ORN in the freight payable register.	Immediately
	11. Take totals of all columns in the ORS.	Last date of the month
	12. Take total of freight payable amounts in the freight payable register and ensure that the total tallies with that in the ORS.	Next day
	13. Post totals of ORS into oil stock ledger.	-do-
14. Pass the relevant accounting entry.	Immediately	
FORM TITLE	FORM NO.	
Oil Receipt note (ORN)	Oil 05	
Oil Receipt statement (ORS)	Oil 07	
Oil Bills Register	Oil 01	
Freight Payable register	Oil 08	
Oil Stock Ledger	Oil 09	

### 09 Valuation and Booking of Receipts for Unconnected Tankers

Responsible	ACTION	Timing
Fuel accounting cell	1. Receive ORN and ensure that all the relevant details are incorporated.	As and when
	2. Write date of receipt on ORN.	Immediately
	3. Compute oil cost in ORN by applying rate as per purchase order.	Same day
	4. Compute freight payable based on freight rates in force at that time.	
	5. Total the two elements to arrive at the total value of the ORN.	-do-
	6. Enter details of ORN in the unconnected tankers register.	-do-
		-do-
	7. Write date of receipt of ORN against the particular ORN manner on the oil receipt statement.	First day of the succeeding month
	8. Enter value of ORN in unconnected tankers column in the ORN.	Same day
	9. Enter value of freight payable in freight payable (unconnected tankers) register.	Immediately
	10. Take totals of all columns in the ORS.	Last date of the month
	11. Total of freight payable amounts in the freight payable (Unconnected tankers) register, and ensure that the total tallies with that in the ORS.	Next day
	12. Post totals of ORS into oil stock ledger (to summaries the months stock movements).	-do-
13. Pass the relevant accounting entry.	Immediately	

**FORM TITLE**

**FORM NO.**

Oil Receipt Note

Oil 05

Oil Receipt Statement (ORS)

Oil 07

Unconnected Tankers Register

Oil 10

Freight Payable (Unconnected Tankers)

Oil 11

Oil Stock Ledger

Oil 12

### 10 Non-Receipt of RRs

Responsible	ACTION	Timing
Fuel section	1. Prepare RR advice in duplicate giving details of RRS received during the day.	At the end of each day
	2. Send one copy to FAC and retain the other.	Next day
Fuel accounting cell	3. Enter RR reference viz. RR No. and serial number of RR freight register in the oil bills register against the relevant bill.	As and when
	4. Identify those bills for which no RRs have been received for a reasonable length of time.	Every alternate day
FAC	5. Determine whether tankers pertaining to such bills have been received or not.	Immediately
	6. If tankers have not been received then prepare intimation for non receipt of RRs and tankers.	-do-
	7. Adjust the amount involved while making payment for future bills and follow the laid down payment procedure.	As and when
	8. On receipt of payment voucher (PV) make entries in oil bills register against the relevant bills.	Immediately
	9. Pass the relevant accounting entry.	-do-

**FORM TITLE**

**FORM NO.**

RR advice

No format

Oil bills register

Oil 01

Intimation for non-receipt of RRs and tankers

No format

Payment voucher

Existing

RR/Freight register

Oil 12

### 11 Return of Tankers after Repair of Jammed Valves

Responsible	ACTION	Timing
SDO Fuel	<ol style="list-style-type: none"> <li>1. Prepare ORN for such tankers as per the procedure laid down in subject 'Preparation of oil receipt note'</li> <li>2. Check up tankers returned statement to confirm that the tankers are those which were returned due to jammed valves and make entries in the statement.</li> </ol>	<p>As and when</p> <p>Immediately</p>

FORM TITLE

FORM NO.

Oil receipt note

Oil 05

Tanker returned statement

Oil 04

### 12 Measurement of Consumption at Oil Tank End

SDO (Fuel)	<ol style="list-style-type: none"> <li>1. Take dip measurement of both FO/LDO tanks from 1400 hrs to 1400 hrs. Update the ground balance register for oil.</li> <li>2. Note down reading in the oil issue report to be prepared in triplicate.</li> <li>3. Determine consumption figures from the readings and enter in the relevant column of the oil issue report (OIR).</li> <li>4. Total the consumption figures and enter in relevant column in the OIR.</li> <li>5. Forward OIR copies to Sr.Executive Engineer concerned for authorisation.</li> <li>6. Receive OIR copies and scrutinize. Compare consumption figures as per SIR with consumption figures as per OCR. In case of any difference, demand explanation for difference from the engineer concerned. In case of no difference, authorise the OIR.</li> </ol>	<p>Eight hourly</p> <p>As and when</p> <p>Daily</p> <p>Immediately</p> <p>Immediately</p> <p>As and when</p>
Sr. Executive engineer (Stores)		



Responsible	ACTION	Timing
SDO (Fuel)	7. Distribute copies of the authorised OIR as under : (1) Original copy to the fuel accounting cell (2) Copy to the SDO (Fuel) (3) Retain one copy.	Immediately on authorisation
	8. Receive copies of OIR and ensure that it is in order and the consumption figures tally with those as per the OCR.	As and when
	9. Prepare the monthly oil consumption report in triplicate.	First day of the succeeding month.
	10. Distribute the monthly oil consumption report as under. (1) Fuel account cell (2) Executive engineer concerned (3) Retain one copy.	Same day

FORM TITLE	FORM NO.
Oil issue report	Oil 13
Ground balance register for oil	Oil 03
Monthly oil consumption	Oil 14

### 13 Measurement of Consumption at Plant End

Responsible	ACTION	Timing
Engineer-in-charge	1. Take readings of oil integrator installed at each unit from 1400 hrs to 1400 hrs.	Eight hourly
	2. Note down readings in the oil consumption report to be prepared in Quadruplicate.	As and when
	3. Determine consumption figures from the readings and enter in the relevant columns of the oil consumption report (OCR).	Daily
	4. Total the consumption figure and enter in relevant column in the OCR.	Immediately
	5. Forward OCR copies to Sr./Executive Engineer (Shift) for authorisation.	-do-
Sr.Executive Engineer (Shift)	6. Receive OCR copies, scrutinise and authorise, Compare details as per OCR with OIR (Refer subject "Measurement of consumption at oil tank end.")	Same day
	7. Distribute the authorised OCR copies as under : (1) Original and one copy to the fuel section. (2) Copy to Engineer-in-charge (Operations) of shift office. (3) Retain one copy.	Immediately
Fuel Section	8. Receive copies of OCR and ensure that it is in order.	Next day
	9. Distribute the copies of OCR as under : (1) Original to FAC (2) Retain second copy.	Immediately

FORM TITLE

Oil consumption report

FORM NO.

Oil 15

### 14 Valuation and Booking of Consumption

Responsible	ACTION	Timing
Fuel accounting cell	1. Receive original copies of OCR and OIR.	As and when
	2. Stamp the date of receipt on both.	Immediately
	3. Receive the monthly consumption report.	As and when
	4. Value the MCR quantity at the weighted averagerate for the month, viz : Value of opening stock + Value of receipts during the month	Same day
	Quantity of opening stock + Quantity of receipts during thhe month	
	5. Post the MCR in the oil stock ledger.	-do-
	6. Pass the relevant accounting entry.	Immediately
	7. Note the MCR number on both the OCR and the OIR.	-do-
	8. File OCR and OIR respectively.	-do-
9. Note the journal entry number on the MCR.	-do-	

**FORM TITLE**

**FORM NO.**

Oil consumption report

Oil 15

Oil stock ledger

Oil 09

Oil issue report

Oil 13

Monthly oil consumption report

Oil 14

### 15 Processing of RRs and Preparation of Freight Payment Voucher for Allotted Tankers

Responsible	ACTION	Timing
Fuel section	1. Receive railway receipts (RR) and stamp date of receipt on it.	As and when
	2. Enter details of RR in the railway receipt/freight register.	Immediately
	3. Note the serial of the entry of the RR/freight register on the RR and file same.	-do-
	4. Match the ORNs with the RRs in the RR/freight register by ticking the tanker number in the register. For tankers which have not arrived but for which freight payment has to be made initiate procedure outlined in subject 'payment of freight before receipt of tankers'.	Daily
	5. Enter ORN number against the relevant RR in the RR/freight register.	Immediately
	6. Prepare freight payment voucher (FPV) in triplicate for bunches of RR once the matching process is over.	Next day
	7. Forward the freight payment voucher to the Sr./Executive Engineer concerned for approval.	Immediately
Sr./Executive Engineer concerned	8. Receive FPVs, scrutinise and approve the same.	As and when
	9. Forward the freight payment voucher to the FAC for preparation of railway credit note.	Same day
Fuel accounting cell	10. Receive the approved freight payment voucher, scrutinise the same.	-do-
	11. Enter details in the RR/freight register. Forward the authorised FPV to the cashier (cash and bank section) for preparation of RCN.	Immediately
Cashier (Cash & Bank)	12. Receive authorised FPV and prepare railway credit note.	As and when

Responsible	ACTION	Timing
Fuel accounting cell	13. Hand over copies of RCN to the concerned department of the railways.	Same day
	14. Note the No. of RCN on the FPV.	Immediately
	15. Distribute the copies of FPV as follows :	Next day
	(1) Forward the original to the fuel section.	
	(2) Second copy to FAC	
	(3) Retain third copy	
	16. Make entries in the freight payable register against relevant ORNs for payment of freight.	As and when
	17. Enter details of RCN and RPV in a freight payment (RCN) register.	Same day
	18. Compute total of freight in the freight payment (RCN) register.	Monthly
	19. Pass the relevant accounting entry.	Immediately
20. Enter journal entry number in the freight payment (RCN) register.		

FORM TITLE

FORM NO.

RR/freight register

Oil 12

Freight payment Voucher

Oil 16

Freight payable register

Oil 08

Freight payment (RCN) register

Oil 17

### 16 Preparation of Freight Payment Voucher for Unconnected Wagons

Responsible	ACTION	Timing
Fuel section	1. Receive freight note and stamp date of receipt on it.	As and when
	2. Enter freight note reference in the unconnected tankers register against the relevant ORN.	Immediately
	3. Prepare in triplicate freight payment vouchers for bunches of freight notes and initiate freight payment procedure as outlined in subject 'processing RRs and preparation of freight payment voucher for allotted wagons'. (Replace freight payable register with freight payable (unconnected tankers) register.	Weekly
	4. Pass the relevant accounting entry.	Immediately
	5. Enter journal entry no, in the freight payment (RCN) register.	-do-

**FORM TITLE**

**FORM NO.**

Unconnected tankers register

Oil 10

Freight payment voucher

Oil 16

Freight payable (unconnected tankers) register

Oil 11

Freight payment (RCN) register

Oil 17

### 17 Payment of Freight before Receipt of Tankers

Responsible	ACTION	Timing
Fuel section	<ol style="list-style-type: none"> <li>1. While matching ORNs with RRs, identify those tankers which have not arrived but for which freight payment will have to be made on account of part delivery against the particular RR.</li> <li>2. On preparing FPV, indicate the amount of freight payable on tankers not received separately.</li> <li>3. Forward FPV to the fuel accounting cell.</li> </ol>	<p>As and when</p> <p>Immediately</p>
Fuel accounting cell	<ol style="list-style-type: none"> <li>4. Receive FPV and enter amount of freight in the freight payment (RCN) register.</li> <li>5. Enter details of such tankers and freight paid thereon in the freight paid on tankers not received register.</li> <li>6. Pass the relevant accounting entry.</li> </ol>	<p>-do-</p> <p>-do-</p> <p>Month end</p>
FORM TITLE		FORM NO.
Freight payment voucher		Oil 16
Freight paid of tankers not received register		Oil 18
Freight payment (RCN) register		Oil 17

**18 Receipt of Tankers after Payment of Freight**

Responsible	ACTION	Timing
FAC	1. Receive ORNs for which freight has been paid. 2. Note details of such ORNs in a statement of tankers received after payment of freight to be prepared in duplicate. 3. Compute amount of freight allocable of these tankers received after payment of freight along with the freight and enter the same in the statement of tankers payment voucher serial number. 4. Compute total of the amount column of statement of tankers received after payment of freight. 5. Forward statement of tankers received after repayment of freight to SDO (fuel) for authorisation.	As and when  Immediately  Same day  First day of the succeeding month  Same day
SDO Fuel	6. Receive statement of tankers received after payment of freight scrutinise and authorise the same. 7. Disburse statement of tankers received after payment of freight under : (1) Original copy to the FAC (2) Retain second copy.	-do-  As and when
Fuel accounting cell	8. Receive statement of tankers received after payment of freight and ensure all relevant details are provided. 9. Pass the relevant accounting entry.	Immediately

**FORM TITLE**

**FORM NO.**

Oil receipt note

Oil 05

RR/freight register

Oil 12

Statement of tankers received after payment of freight

No format

Freight payable register

Oil 08



**19 Procedures for Payment and accounting there-of**

Responsible	ACTION	Timing
SDO (Fuel)	1. Receive transporters bills for freight which should be accompanied by a statement of tanker numbers for which freight is being charged.	As and when
	2. Compare statement with the relevant ORN to ensure correctness of the bill.	Immediately
	3. On ensuring correctness of the bill verify the same.	-do-
	4. Forward the verified bill to the executive engineer concerned for authorisation.	Same day
Sr.Executive Engineer concerned	5. Receive verified bill, scrutinise and authorise the same.	Next day
	6. Forward the authorised bill to the fuel accounting cell.	Same day
Fuel accounting cell	7. Receive authorised bill and prepare in duplicate the payment voucher for payment of the transporters bill attaching copy of bill to the first copy of the payment voucher.	-do-
	8. Forward payment vouchers to the officer in charge (fuel accounting cell) for authorisation.	Immediately
Officer in charge (fuel accounting cell)	9. Receive, scrutinise and authorise the payment vouchers.	Same day
	10. Forward the payment voucher to the cashier for payment.	-do-
Cashier (Cash & bank section)	11. Receive payment voucher and initiate payment procedure as per cash bank manual.	Next day
	12. Pass the relevant accounting entry.	Immediately
	13. Forward copy of payment voucher to the fuel accounting cell.	Same day
Fuel accounting cell	14. Receive copy of payment voucher and make entry in the freight payable register for payment voucher number and bill reference.	Immediately
	15. File copy of payment voucher along with the bill copy.	-do-

FORM TITLE

FORM NO.

Oil receipt note

Oil 05

Freight payable register

Oil 08

## 20 Loading of Claims

Responsible	ACTION	Timing
SDO (Fuel)	1. Scrutinise the RR/freight register and identify tankers despatched but not received beyond the prescribed period of waiting for tanker to come.	Every alternate day
	2. Prepare in duplicate a missing tankers statement (MTS) giving the following : (1) Details of the missing tankers (2) Amount of freight paid against each tanker.	Immediately
	3. Distribute <del>the</del> missing tankers statement as under : (1) Original copy to the fuel accounting cell. (2) Retain duplicate copy.	-do-
	4. Prepare claim letters. One claim letters will be prepared against each RR.	Within statutory period
	5. Allot claim serial number to each such claim letter by referring to the claims register.	Immediately
	6. Enter claim serial number in the missing ankers statement against each RR.	-do-
	7. Forwad details of the claim serial number of the fuel accounting cell.	Same day
Fuel accounting cell	8. Receive original copy of missing tankers statement, Scrutinise and ensure that all the details are incorporated.	As and when
	9. Check oil bills register to confirm that the missing tankers as per the MTS tally with those as per the oil bills register.	Immediately
	10. Pick up values of the missing tankers from the oil bills register and incorporate in the missing tankers statement.	Same day
	11. In case there are any tankers wrongly entered in the MTS (which can be found out on checking the oil bills register), then intimate SDO (fuel) so as to enable him to cancel claim letter.	Next day

Responsible	ACTION	Timing
Fuel accounting cell SDO (Fuel)	12. Forward details of value claims to SDO (fuel)	Same day
	13. Make entries in the claims register from the intimation sheet from the fuel accounting cell. In case of any cancelled claim letters, write 'cancelled' against the serial number in the claims register.	As and when
	14. Enter values of claims from MTS in the claim letters.	Immediately
	15. Take totals claimable amounts in the claim register.	Last day of the month
	16. Intimate month total to the fuel accounting cell.	Next day
Fuel accounting	17. On receipt of the monthly total of claimable amount from the fuel section, pass the relevant accounting entry.	Immediately
	18. Intimate journal entry number to the fuel section for entry in the claim register.	Same day
Fuel section	19. Enter journal entry number in the claims register.	Immediately

FORM TITLE

RR/freight register

Claim letter

Claims register

Oil bills register

FORM NO.

Oil 12

Existing

Oil 19

Oil 01

**21 Settlement of Claims by Railways by Matching Missing Tankers  
With Unaccounted Tankers**

Responsible	ACTION	Timing
Fuel accounting cell	1. Receive statement of unconnected tankers matched with missing tankers from the railways. 2. Obtain values of such unconnected tankers from unconnected tankers register. 3. Enter the values obtained in the relevant column of the missing tankers statements. 4. Calculate the difference in value of missing tankers and unconnected tankers and also enter the same in the missing tankers statement.	As and when  Same day  Immediately  -do-
SDO (Fuel)	5. Enter value for which claim has been settled and also loss or gain per claim in the claims register. 6. Intimate the details of claim settled, as also the loss or gain to the fuel accounting cell.	As and when  Immediately
Fuel accounting cell	7. Receive details of claim settled, and pass the relevant accounting entry. 8. Enter details in the oil bills register. 9. Enter journal entry number in claims register and also write it on the missing tankers statement. 10. Forward details of journal entry number to the SDO Fuel.	As and when  Same day  Immediately  Same day
SDO (Fuel)	11. Receive details of journal entry number and enter in the claims register.	As and when

FORM TITLE

Unconnected tankers register

FORM NO.

Oil 10

**22 Settlement of Claims by Railways by issue of  
Pay Order-Cheques**

Responsible	ACTION	Timing
SDO (Fuel)	<ol style="list-style-type: none"> <li>1. Receive pay order/cheque from the concerned department of the railways.</li> <li>2. Enter details of pay order/cheque in the missing tankers statement against the relevant RRs.</li> <li>3. Calculate difference, if any, between pay order/cheque amounts and value of missing tankers.</li> <li>4. Make entries in the claims register for value of claims settled and loss/gain if, any, per claim.</li> <li>5. Forward the pay order/cheque to the fuel accounting cell alongwith details of value of claims settled and value of missing tankers.</li> </ol>	<p>As and when</p> <p>Immediately</p> <p>Next day</p> <p>-do-</p> <p>Same day</p>
Fuel accounting cell	<ol style="list-style-type: none"> <li>6. Pass the relevant accounting entry.</li> <li>7. Forward the pay order/cheque to the cashier.</li> </ol>	<p>As and when</p> <p>Next day</p>
Cash and Bank section	<ol style="list-style-type: none"> <li>8. Receive pay order/cheque and initiate receipt procedure as per the cash and bank manual.</li> </ol>	<p>As and when</p>

FORM TITLE

FORM NO.

Claims register

Oil 19

### 23 Setting of Claims for Freight

Responsible	ACTION	Timing
SDO (Fuel)	1. Receive pay order-cheque from the concerned department of the railways in settlement of claims for freight.	As and when
	2. Enter details of pay order/cheque in the relevant column in the claims register.	Immediately
	3. Calculate difference, if any, between pay order/cheque amount and value of claim to arrive at the figure of loss on settlement of claim.	-do-
	4. Make entries in the claims register for value of claim settled and loss/gain if, any, per claim.	Same day
	5. Forward the pay order/cheque alongwith details of claims settled and pass the relevant accounting entry.	-do-
Fuel accounting cell	6. Receive pay order/cheque alongwith details of claim settled and pass relevant accounting entry.	As and when
Cashier (Cash & Bank section)	7. Forward the pay order/cheque to the cashier.	Next day
	8. Receive pay order/cheque and initiate receipt procedure as per the cash and bank manual.	Immediately

FORM TITLE

Claims register

FORM NO.

Oil 19

## 24 Procedures for payment of Oil Related costs and Accounting there of

Responsible	ACTION	Timing
SDO (Fuel)	1. Receive bill in duplicate and stamp the date of receipt on the bill.	As and when
	2. Forward bill to the executive engineer in charge for approval of jobs/work bill.	Immediately
Sr. Executive Engineer concerned	3. Receive, scrutinise and approve the bill.	Same day
	4. Return authorised bill to the SDO (Fuel).	-do-
SDO (Fuel)	5. Receive and forward approved bill copy under covering memo to FAC.	Next day
Fuel accounting cell	6. Receive bill duly approved by the Sr./XEN.	As and when
	7. Prepare in duplicate a payment voucher for payment of bill.	Immediately
	8. Attach the approved copy of bill to the payment voucher.	-do-
	9. Forward payment voucher in the officer in charge (FAC) for authorisation.	Same day
Officer in charge (FAC)	10. Receive scrutinise and authorise the payment voucher.	Immediately
	11. Forward both copies of payment voucher to the cashier for payment.	Same day
	12. File second copy of bill incorporating date of sending payment voucher to cashier on it.	Immediately
Cashier- (Cash and bank section)	13. Receive payment, voucher and initiate payment procedure as per the cash and bank manual.	As and when
	14. Incorporate payment of voucher number and date of payment on second copy of payment voucher.	Immediately
Fuel accounting cell	15. Forward second copy of payment voucher to the fuel accounting cell.	Immediately on completion on completion of payment procedure
	16. Receive and file second copy of payment voucher alongwith relevant bill. (Separate files are to be maintained for separate categories of bills).	As and when

FORM TITLE

FORM NO.

Payment voucher

Existing

## 25 Physical Verification of Stock

Responsible	ACTION	Timing
SDO (Fuel)	1. Carry out verification of oil stocks. The Sr. Executive engineer in charge must be present at the time of stock taking.	Last day financial year
	2. Note details of stock position in stock verification report (SVR) to be prepared in duplicate.	Immediately
Sr. Executive engineer in charge	3. Scrutinize SVR and verify the same.	Immediately on finish of stock taking
	4. Distribute copies of stocks verification report as under : (1) Original to the fuel accounting cell (2) Retain one copy.	Next day
(Fuel) accounting cell	5. Compare stock figures as per SVR.	As and when
	6. Value the difference at the weighted average rate.	Same day
	7. Pass the relevant accounting entry.	Immediately

FORM TITLE

Stock verification report

Oil stock ledger

FORM NO.

Existing

Oil 19



## 26 Provision for Tankers in Transit

Responsible	ACTION	Timing
Fuel accounting cell	<ol style="list-style-type: none"> <li>1. Scrutinise oil bills register and identify those bills for which ORN's have not been received.</li> <li>2. Find out the total value of such bills.</li> <li>3. Note particulars of such bills on the oil in transit worksheet.</li> <li>4. Take total amounts of those bills which pertain to the relevant accounting year but which have been received in the following year.</li> <li>5. Note particulars of such bills on the oil in transit worksheet.</li> <li>6. Pass the relevant accounting entry.</li> </ol>	<p>First day of the succeeding year</p> <p>Within two days</p> <p>Immediately</p> <p>Within two months of year end</p> <p>Immediately</p> <p style="text-align: center;">-do-</p>

FORM TITLE

FORM NO.

Oil bills register

Oil 01

Oil in transit worksheet

Oil 20

## 27 Procedures for Periodic accounts Closure

Responsible	ACTION	Timing
<p>Fuel Handling Plant</p> <p>Officer in charge Fuel accounting cell</p>	<ol style="list-style-type: none"> <li>1. Intimate out-off number of ORN and OIR to the fuel section and the fuel accounting cell.</li>   <li>2. Reconcile the balance in the following accounts in the general ledger with their respective subsidiary register :                             <ol style="list-style-type: none"> <li>(1) Advances to oil suppliers account</li> <li>(2) Unconnected tankers-oil cost account</li> <li>(3) Oil stock account</li> <li>(4) Freight payable account</li> <li>(5) Freight payable-unconnected tankers account.</li> <li>(6) Claim for missing tankers-oil cost account</li> <li>(7) Claims for missing tankers-freight account</li> <li>(8) Freight paid on tankers not received account</li> </ol> </li>   <li>3. Prepare statement from the subsidiary register after reconciliation for details of balances in the accounts stated in (2) above.</li>   <li>4. Reconcile balances in inter unit account-fuel with corresponding balances in the books of the other accounting units by :                             <ol style="list-style-type: none"> <li>(1) Obtaining extracts of transactions from the date of the previous reconciliation from other units, carrying out reconciliation and confirming balances them.</li>   <li style="text-align: center;">OR</li>   <li>(2) Supplying such extracts to the other units and obtaining confirmation of balances from them (after taking any intermediary action, wherever required)</li> </ol> </li> </ol>	<p>Every month end</p> <p>Within two days of month end</p>

### 28 Accounting Entries - Oil

EVENT	SOURCE DOCUMENT	General Ledger	
		Dr.	Cr.
1. On payment of advance amount for purchase of oil	Payment Voucher (PV)	Advance to oil suppliers	Bank A/c
2. Booking ORNs and accounting for short receipts on preparation of oil receipt statement	Journal Voucher (JV)	Oil Stock A/c Loss in Transit A/c (where short receipts are not recoverable) Claims for short receipts A/c (where short receipts are recoverable)	Advance to oil suppliers Freight Payable A/c
3. Booking ORNs for unconnected tankers on preparation of the oil receipt statement	JV	Oil Stock A/c	Unconnected tankers-oil cost A/c Freight payable unconnected tankers A/c
4. Adjustment of advances for non-receipt of RR and tankers	JV	Advance to oil suppliers	Advance to oil suppliers
5. Booking of consumption of oil	JV	Cost of Oil consumed A/c	Oil Stock A/c
6. Issue of RCN to Railways (for allotted tankers)	Railway Credit Note (RCN)	Freight payable A/c	Bank A/c
7. Issue of RCN to Railways (for unconnected tankers)	RCN	Freight payable unconnected tankers A/c	Bank A/c
8. Issue of RCN to Railways (payment of freight on tankers not received)	RCN	Freight paid on tankers not received A/c	Bank A/c
9. Adjustment of freight which was paid before receipt of tankers	JV	Freight payable A/c	Freight paid on tankers not received A/c
10. Payment of transporters freight	JV	Freight payable A/c	Bank A/c

EVENT	SOURCE DOCUMENT	General Ledger	
		Dr.	Cr.
11. Lodging of claim on the Railways	JV	Claims for Missing Tankers - Oil Cost A/c Claims for Missing Tankers - Freight A/c	Advance to oil suppliers Freight paid on tankers not received A/c
12. Settlement of claims by railways by matching with unconnected tankers	JV	Unconnected Tankers Oil Cost A/c Loss on Settlement of Claims A/c	Claims for Missing Tankers Oil Cost A/c Gain on settlement of Claims A/c
13. Loss (if any) on settlement of claim	JV	Loss on Settlement of Claims A/c	Claims for Missing Tankers - Oil Cost A/c
14. Settlement of claims by railways by issue of pay orders	JV	Bank A/c	Claims for Missing Tankers - Oil Cost A/c
15. Loss, (if any) on settlement of freight claims	JV	Loss on Settlement of Claims A/c	Claims for Missing Tankers - Freight A/c
16. Settlement of freight by the Railways by issue of pay-orders/cheques	JV	Bank A/c	Claims for Missing Tankers - Freight A/c
17. Payment of oil related costs	PV	Various Oil Related Costs A/c	Bank A/c
18. Difference arising on physical verification of stock between physical stocks and stock as per books of accounts	JV	Stock Shortage on Physical Verification A/c (in case of shortage) Oil Stock A/c (in case of excess)	Oil Stock A/c (in case of excess) Stock Excess on Physical Verification A/c
19. Provision for tankers in transit	JV	Oil in Transit A/c	Advance to oil suppliers Provision for unppaid oil bills A/c

**Part-III**  
**Formats-COAL**

**SIDING**

NAME OF PLANT :

Rake No.	Placement			Sr. No.	Wagon No.	Type	Lable Grade	C.C.	Station of Despatch/ Name of Colliery or LM/UCW	Name of Despatch Station
	Date	Time								
		Hr.	Mts.							

## REGISTER

Removal for Unloading				Removal for Unloading				Track No.	Receipt	Release
Track No.	Date	Time		Sh. No.	Date	Time				
		Hr.	Mts.			Hr.	Mts.			

**Daily Placement and  
PART I**

**PLACEMENT**

Date	Time		Number of Wagons							
	Hr.	Mts.	N Box	Box	KC	BCX	CRT	CA	CORD	Total

**PART II**

**RELEASE**

Date	Time		Number of Wagons							
	Hr.	Mts.	N Box	Box	KC	BCX	CRT	CA	CORD	Total



## Release Report

Name of Colliery LM/UCW	A D	Rake No.	Code No. of Colliery	Remarks
Name of Colliery LM/UCW	A D	Rake No.	Code No. of Colliery	Remarks

## Daily Coal Receipt Report

NAME OF PLANT :

DATE OF PLACEMENT :

RAKE NUMBER

TIME :

Sr. No	Wagon No.	Type	Label Grade	CC	Tare Weight Market Actual	Gross Weight	Net Weight (7-6)	Date of loading	Station of Loading /Name of Colliery or LM UCW	Name of Destination /Station	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

Signature of Clerk/Store Munshi

COAL 02

NT :

of Remarks

n

12

ore Munshi

D.O. (F.S.)

FORM NO. COAL 04

### Provisional Coal Receipt Report

Name of Plant

Month :

Year :

Sr. No.	Daily Coal Receipt Report		Quantity CC+I MT	Remarks
	No.	Date		
1	2	3	4	5
Total			SDO (Fuel) No.	Date
1. Total quantity received (as per Col. 4)...../MT 2. Standard grade rate of coal Rs...../MT 3. Provisional value Rs...../MT 4. Adjusted vide J.V./T.E.O. No.....Dated.....				
				Entry reversed (next month) vide JV/TEO No.....date.....
SUPDT.		A.O.		SUPDT. A.O.

Coal Receipt Note (CRN)

Name of Plant :  
 Name of Colliery :  
 Billed Grade :  
 Grade as per Laboratory Analysis :

Sr. No.	Bill No. & Date	Wagon No.	CC+2MT Weight	RR Weight	Rake No.	Net Weight (As per DCRR)	Transit Loss	Station of Loading	Date of Receipt

Total

Note :- The above format is meant for preparing it manually.  
 In case of computerised CRN, format may be modified according to requirement.

Allotted Wagons

Serial Number :

Date

Coal Rate PMT			Std. Freight Rate. PMT	Coal Cost	Freight Cost	Total Cost	Total Rate per actual Grade	Rate variaton on account of grade	Grade Variance
Basic charges	Statutory charges	CST							

**Coal Receipt Note (CRV) Diverted**

Name of Plant :  
 Name of Colliery :  
 Label Grade :  
 Grade as per Laboratory Analysis :

Sr. No.	Wagon No.	Date of Loading	Station of Loading	Destination	Date of Receipt	Gross Weight	Tare Weight	Net Weight	CC+2MT Weight	STD Coal Rate
1	2	3	4	5	6	7	8	9	10	11
Empty rows for data entry										

Total

Wagons/Unconnected Wagons

Serial No. :

Date :

STD. Freight Rate	Coal Cost (10x11)	Freight Cost (10x12)	Total Cost (13x14)	Transit Loss (10-9)	Coal Rate as per actu- al Grade	Rate varia- tion on ac- count of (11-17)	Grade variance	Reference of claim paid to railways/ set off
12	13	14	15	16	17	18	19	20

MONTH

## ALLOTTED WAGONS

Sr. No. of CRN	BILLED WEIGHT		Net Weight	Coal Cost	Freight Cost	Total Cost	Transit Loss
	Weighed	Unweighed					

## DIVERTED WAGON

Sr. No. of CRN	CC+2MT		Net Weight	Coal Cost	Freight Cost	Total Cost	Transit Loss	Grade Variance		Adjust- ment
	Weighed	Unwei- ghed						Superior	Inferior	



**Analysis Register**

FORM No. COAL

YEAR :

Unconnected Wagons

Sr. No. of CRN	CC+2MT		Net Weight	Coal Cost	Freight Cost	Total Cost	Transit Loss	Grade Variance		Adjust- ment
	Weighed	Unwei- ghed						Superior	Inferior	

**Coal Bill Payment &**

NAME OF COMPANY :

Sr. No.	Date of Receipt	Bill No.	Date	Despatch	Billed Grade

Qty. as per CRN	Qty. Lost in Transit	Qty. of Coal of Missing/Diverted Wagons	Transit Loss			Grade as per Lab
			Average receipt rate	Qty.	Amount	

**Adjustment Register**

Billed Qty.	Rate	Bill Amount	Deduction if any	Net Amount Paid	Signature Supdt/A.O.
Grade Loss					
Diff. of billed grade & Lab grade	Qty.	Amount	Adjustment	Signature Supdt/A.O.	Sub Adjustment

**Diverted/Unconnected Coal Cost Ledger**

NAME OF PLANT

Month	Year	Bill No.	Date	Qty. MT	Amount	Month	Year	CRN No. & Date	Qty. MT	Amount	Remarks

## Daily Coal Issue Report

NAME OF PLANT :

Period	Weighted Meter Reading				Qty. issued as per weighto meter reading	Distribution of coal issued				Remarks
	Initial		Final			I	II	III	IV	
	Belt No.	Belt No.	Belt No.	Belt No.						
0600 hrs. to 1800 hrs.										
1800 hrs. to 0600 hrs.										
TOTAL										
Add consum- ption for the period the weighto- meter was in operative										
TOTAL										

## Monthly Coal Issue Indent

NAME OF PLANT

SERIAL NO.

Period		Total Qty. of Coal issued	Distribution of Issued Qty.				Remarks
Month	Year		I	II	III	IV	
TOTAL							

## Adjustment Advice

SUPPLIERS BILL NO. :

AA NO. :

DATE :

BILL SERIAL NO. :

Sr. No.	Wagon No.	Billed Qty.	Billed Grade	Analysis Grade	Bill Value	Actual Value	Difference	Remarks

**Coal Advice**

NAME OF

YEAR

Dr.

Sr. No.	Bill No.	Date	RR No. & Date	RR Weight (MT)	Grade	Breakup of Bill		C.S.T.	Grand Total
						Basic	Other Charges		



**Ledger**

COLLIERY :

Cr.

Deductions	Net Amount	Initials Supdt./AO	Date	Particulars of CRN	Coal Cost	Balance

**Form 13 & 14**  
**Debit & Credit Note forms**  
**as agreed with M/s. CIL.**  
**India may be used**

**Debit Notes Register**

Debit Note No.	Date	Amount	Name of Party on whom drawn	Reason	How adjusted

## Credit Notes Register

Credit Note No.	Date	Amount	Name of Party on whom drawn	Reason	How adjusted

## Diverted/Unconnected Wagons Received Register

CRN No.	Wagon No.	CC+2MT Weight	Rate as per monthly average grade	Value	Adjustment by set off refer to form 19				Adjustment by Railway claims		Remarks	Dated Initial of JE/ SDO
					Dt.	Sr. No.	Wagon No.	Wt.	Claim No.	Wt.		

**Railway Receipt Register**

NAME OF PLANT

Sr. No.	RR No. & Date	Rly. Bill No.	Date of Receipt	No. of Wagons	Despatching Station	Name of Colliery

RR Weight	Freight Charges		JE/AE	Details of Freight paid			Signature of
	Alloted &	Freight paid & wagons not		Credit note no./	Date	Amount	

**Diverted Missing Wagons from**

NAME OF PLANT :

Date	Sr. No.	RR No. & Date	Rly. Bill No.	Date	Wagon No.	CC	RR Weight	Date of Receipt at Later Stage	Bill No. & Date	Value



## Plant &amp; Claim Register

Claim Lodged			Claim Settled			If offset with Diverted/Missing Wagons to Plant				Settlement	
No.	Date	Amount	Rly. No.	Date	Amount cost of coal	Wagons No.	Type	C.C.	Ref. of coal receipt analysis register	Loss	Gain

**Freight**

Sr. No.	R.R. No./Rly. Bill	R.R.S. No.	R.R. Weight

- a) Freight for wagons received :
- b) Freight for wagons not received :
- c) Total freight as per RR/Rly. Bill (a+b) :

Verified for Rs.....(Words & Figures)

Approved for Rs.....(S.D.O. (FS).....

(Words & Figures)

Sr. XEN :.....

## Work Sheet

Weight of Wagons Received (Alloted or Diverted)	Weight of wagons not received

d)	Penalty on overloading	:	
e)	Wagon load Penalty	:	
f)	Total amount payable	:	

**Railway Freight**

Sr. No.	RR No. & Date	Rly. Bill No.	RR Weight	Freight Rate	Total Freight Rate

**Register**

Standard Freight Rate	Total Standard Freight	Variation	Remarks

MONTH :

YEAR :

**Monthly Coal**

Particulars	Receipts			
	Quantity	Coal cost	Freight cost	Total cost

Balance	
Quantity	Value

**Abstract**

Transit Loss				Issue	
Actual transit loss Qty	Estimated transit loss Qty	Total Transit Loss Qty	Transit Loss Value	Quantity	Value

A.O. (FAC)

**Freight Payment Voucher**

FORM NO. COAL 21

DATE :

NO. :

RCN NO. :

RR No.	RRS No.	Amount Payable	Remarks	Signature



**Part IV**  
**Formats-OIL**

**Oil Bills**

NAME OF THE COMPANY

Sr No.	PV Reference	Amount Deposited	Remarks	Date of Receipt	Bill No.	Dated	RR No./ Freight Register Serial No.

ORR No.	Demand Note No.	Qty. As Per ORR (in KL)	Qty. Lost in Transit As per ORR (in KL)	Qty. of Oil Missing Diverted Tankers	Transit Loss		
					Average Rate	Qty.	Amount

## Register

Billed Qty.	Rate	Oil Cost	Other Charges/Taxes	Bill Amount	Deductions if any	Net Amount	Signature Supdt/AO	
Advance Reference		Adjustment Vide J.V. No.		Signature of Supdt/A O		Subsequent Adjustment		

Siding Register

PLACEMENT DETAILS

Time of placement			Sr. No.	Tanker No.	Source of supply	Destination	C.C.	Product	Conditon of Seal
Date	Hrs.	Mts.							

for Oil

## RELEASE PARTICULARS

Remarks	Signature of Clerk	Dip measurement	Time of release			Signature of Clerk	Remarks
			Date	Hrs.	Mts.		

**Ground Balance**

DATE		PERIOD		TANK No. 1			
				Opening balance	Receipt	Issue	Closing balance
		1400 hrs. to 2200 hrs.					
		2200 hrs. to 0600 hrs.					
		0600 hrs. to 1400 hrs.					
<b>TOTAL</b>							
PERIOD				TOTAL			
				Opening balance	Receipt	Issue	Closing balance
1400 hrs. to 2200 hrs.		Tank No.	I				
		-Do-	II				
		-Do-	III				
		Total					
2200 hrs. to 0600 hrs.		Tank No.	I				
		-Do-	II				
		-Do-	III				
		Total					
0600 hrs. to 1400 hrs.		Tank No.	I				
		-Do-	II				
		-Do-	III				
		Total					

## Register for Oil

TANK No. 2				TANK No. 3			
Opening balance	Receipt	Issue	Closing balance	Opening balance	Receipt	Issue	Closing balance

JE (I/C)

S.D.O.

**Oil Receipt**

COMPANY :

DEMAND NOTE NO. :

Date of Receipt	Tanker No.	Despatching Station	Product	Depth as per Actul Measurement	Bill No./ Dated	Depth as per Bill/RR



Note

Rate as per P.O.	Shortage/ (Excess) in KL	Oil Value of Receipt	Value of Shortage/ (Excess)	Freight Amount for Despatching Station as per Col.3	Total Value of Receipt	Remarks

## Tankers Returned Statement

DATED :

Sr. No.	Tanker No.	Carrying Capacity	Siding Register for Oil Ref. No.	Reason for Returning	Remarks

## Oil Tankers Receipt and Release Report

SUPPLIER'S NAME :

RAKE NO. :

PLACEMENT

PRODUCT :

Sr. No.	Date	Time		No. of Tanker	Carrying Capacity	DIP Measurement	Remarks
		Hrs.	Mts.				

## RELEASE

Sr. No.	Date	Time		No. of Tanker	Remarks
		Hrs.	Mts.		

**Oil Receipt Statement**

MONTH:

DATE:

ORN No./ Dated	Date of Receipt	Allotted Tankers		Unconnected		Value of Shortage/ (Excess)	Total Value	Remarks
		Oil Value	Freight Value	Oil Value	Freight Value			
<b>TOTAL</b>								

J.E.

S.D.O.

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 Signature of Preparing Officer of Fuel

**Freight Payable Register**

Sr. No.	ORN Reference		Amount of Freight Payable	Payment Details			RR Details	FPV. REF.	Remarks
	Date	ORN No.		Date	Ref.	Amount			

Oil Stock

ORS. Ref. No.	Dated	Receipt		
		Qty.	Rate	Value

Ledger

Issues			Balance		
Qty.	Rate	Value	Qty.	Rate	Value

**UNCONNECTED TANKERS**

Sr. No.	Tanker No.	Carrying Capacity	ORN Ref No.



**Register**

R.R. Ref.	FPV Ref.	How Adjusted	Remarks

Railway Receipt Freight

NAME OF PLANT

Sr. No.	Railway Bill/ RR No.	ORR No.	Date of Receipt	No. of Wagons	Despatching Station	RR Weight

Register for Oil

Freight charges as per RR	JF/AE Date & Initials	Details of freight payable-freight payable Register Ref. No.	Details of freight paid			Freight payment (RCN) Register Ref.No.	Remarks/ Signature Despatching Clerk
			Credit note/ Cheque No.	Date	Amount		

Freight Payable (Unconnected Tankers) Register

Sr. No.	ORN Ref.			Freight Payable	Payment Details			Details of Freight Statement	Remarks
	Date	ORN No.	Tankers No.		Date	Ref.	Amount		

## Oil Issue Report

SERIAL No. :

DATE :

Period	Quantity issuea on the basis of Dip Measurement of tank		Total
	FO	L D O	
1400 hrs. to 2200 hrs.			
2200 hrs. to 0600 hrs.			
0600 hrs. to 1400 hrs.			
Total			

Monthly Oil

MOCR NO.  
 (to be preprinted)  
 JV. REF. NO.

Quantity

Day of the Month	FO				Total qty.	Rate	Value
	I	II	III	IV			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							

Total

**Consumption Report**

DATE :

MONTH :

YEAR 20.....

DATED :

Issued

L D O							Total Value	Remarks/ Signature
I	II	III	IV	Total qty.	Rate	Value		

**Oil Consumption**  
**OIL INTEGRATOR**

SERIAL No. :  
(to be pre-printed)

Period	Unit I			Unit II		
	Initial reading	Final reading	Qty. issued	Initial reading	Final reading	Qty. issued
1400 hrs. to LDO 2200 hrs. to FO						
2200 hrs to LDO 0600 hrs. FO						
0600 hrs to LDO 1400 hrs. FO						
TOTAL :						



Report  
READING

DATED :

Unit III			Unit IV			Total Qty. Consumed	Remarks
Initial reading	Final reading	Qty. issued	Initial reading	Final reading	Qty. issued		

## Freight Payment Voucher

DATED :  
 FPV : (to be-printed)  
 RCN :

Sr. No.	RR No.	ORN. No.	Amount Payable	Remarks	Signature
Total					

## Freight Payment (RCN) Register

Sr. No.	Railway Credit Note Number	Date of issue	Amount	RR No./ other reason for which issued	Remarks	Debit Advice Received on	Bank from whom received	Amount	Remarks

## Freight Paid on Tankers Not Received Register

Sr. No.	Tanker No.	RR No./ Dated	FPV	FP (RCN) Register Reference	JV Ref. No.	Remarks

## Claims Register

Form No. : Oil 19

Master Claim Sr. No. to be (preprinted)	Claim No.	Date of Claim	Oil Cost	Freight	Settlement Details		Differences, if any	Remarks	Signature of AO
					Oil Cost	Freight			

Oil in Transit Worksheet

From No. : Oil 20

DATED :

Sl. No.	Bill Serial No.	Suppliers Bill No.	Bill Paid Amount	Bill not Paid Amount	Total Amount	Remarks

**Commercial  
Accounting Systems  
Vol. III**

**Fuel Manual  
(REVISED EDITION)**



**PUNJAB STATE ELECTRICITY BOARD  
2006**