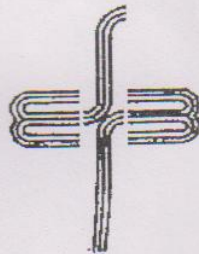


**Commercial Accounting Systems  
Vol. V**

**Materials Accounting Manual**



**PUNJAB STATE ELECTRICITY BOARD  
2008**

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Punjab State Electricity Board, Patiala

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## INTRODUCTION

The Government of India, Ministry of Irrigation and Power (Department of Power) have framed. The Electricity (Supply) (Annual Accounts) Rules 1985 under Section-69 of The Electricity (Supply) Act, 1948. These Rules prescribe the formats for preparation of Annual Account of the Board, a new Chart of Accounts and Basic Accounting Principles and Policies. These Rules introduce a number of significant changes in the area of Materials Accounting

The Board engaged M/s. A.F. Ferguson & Co., the Consultants to provide assistance in implementation of Commercial Accounting Systems and Procedures reflecting the aforesaid Rules. They have examined the existing Rules, Regulations and Procedures relating to Materials Accounting and have prepared an accounting Manual presenting the changes introduced by the Rules. The Manual incorporates various Rules & Regulations relating to materials Accounting as contained in Departmental Financial Rules, Punjab Financial Rules (Vol. I), Account Code Vol-III, Punjab PWD Code and Manual of Instructions (Materials portion) as modified by the aforesaid Rules. All forms relating to Materials Accounting. The draft Manual was circulated to the field officers including CE, (O&M), Guru Nanak Dev Thermal Plant Bhatinda Plant, Bhatinda, CE, Materials Management, CE, (Const.) Ropar Thermal Plant and comments received from them have been duly taken into account while finalising the Manual.

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

Suggestions for improvement would be welcomed and may be sent to CAO/W M&G section, Patiala.

Co-operation received from the CE, (O&M), Guru Nanak Dev Thermal Plant, Bhatinda, CE, MM and CE, (Const. ) Ropar Thermal-Plant Ropar and other field officers in finalising this Manual and work done by the officers of the Commercial Accounting Cell of the Board, in this behalf are gratefully acknowledged.

(V.B. Vohra, ACA)  
Chief Accounts  
Officer  
P.S.E.B. Patiala.

## PREFACE TO THE FOURTH EDITION

The Manual was first published in 1986 and secondly published in 1997, both edition has gone out of stock. During the past ten years, number of changes have taken place. The changes/modifications made up to 31.3.2008 have been incorporated in this edition of Materials Accounting Manual for the guidance of Board employees.

I feel immense pleasure in bringing out this new edition (2008). The readers are requested not to hesitate in bringing out the defects/discrepancies, if any, to the notice of A.O. WM&G, PSEB Patiala for making necessary rectifications.

Co-operation received from the field offices, Project offices and efforts put in by Sh. Madhav Gupta, Dy. CAO/A&R and Sh. S.C.Dhiman. A.O./WM&G are gratefully acknowledge.

**JATINDER GOYAL**  
Chief Accounts Officer,  
Pb. State Elec. Board,  
Patiala

Dated: 31.3.2008.

## SALIENT FEATURES

### 1. Analysis of Store Accounts by Components

Presently all receipts of materials are debited and all issues of materials are credited to the account head 'Stock' and only net balance under the head appears in the accounts of the Board. The stock Account does not reveal aggregate value of materials received, materials issued to works, other stores, contractors etc. The new system of accounting introduces separate accounts for purchases, materials issued to works, materials issued to contractors, inter-store transfers (inward and outward), Stock Adjustment Account, to the consolidated into Materials Stock Accounts.

Purchases and stock issues have been classified into 'Capital' and 'O&M' Requisitioning Officer will invariably mark 'Capital or O&M' on the Store Requisition to show that the material is required for Capital or O&M works.

### 2. Materials Groups

The new Chart of Accounts has provision for analysis of material issues, purchases and stock under a number of material groups viz. Steel, Cement, Transformers, Metering equipments, Cables and Conductors, Poles, Electric light fittings, spares, timber etc. These material groups will be uniformly followed by all the Store Keeping Units in the Board.

The present Scheme of classification/codification of O&M Stores on Thermal Generation Stations will continue to be followed with necessary modifications/re-arrangements under the aforesaid material groups.

### 3. Capital Spares at Generating Stations and Spare Service Units

Capital Spares at generating stations procured at the initial stage on installation of the Plant and large value spares units like Rotors', Turbine Assemblies and Large transformers have been segregated from the Account Head 'Stock' and classified under separate Account Codes under Capital (11.2 and 11.3).

### 4. Insurance and Other Spares

For spares other than those mentioned at Sr. No. 3 above, separate accounts heads have been provided under group head-22. 'Materials Stock and Related Account'. Insurance spares have been classified separately from other spares.

### 5. Classification of Stores into Capital and O&M

Stores catering exclusively to the requirements of Construction Projects are to be treated as 'Capital Stores' and those providing materials for both capital and O&M works as O&M stores except that the value of issues on Capital works shall be booked separately.

## **6. Valuation of material receipts and Issues**

Material received in stores shall be value at basic purchase price, excise duty sales tax and freight charges where payable by the Board Material issues shall be valued at weighted average rate. However for fast moving articles. Standard Rate System could be followed alternatively. Subsequent increase/decrease in the cost of receipts shall be adjusted in the issue rate prospectively.

Material related expenses such as Insurance, Octroi, loading and unloading charges, local transport charges etc. shall not be taken into account for determining receipt or issue rate of materials.

## **7. Store Incidental/Storage Charges**

Store Incidental/Storage epenses will include (i) Material related expenses and (ii) Store godown.yard expenses. Accounting treatment of these expenses will be as under :

### **A) CAPITAL STORES**

- i) Store Incidental Expenses shall be booked initially under Group Heads, 74,75 and 76. At the end of each month. expense shall be transferred to Account Head 15.331-"Store Incidental Expenses/Storage Charges-Capital Stores (debits)", per contra credit to Account Head--74.9, 75.9 and 76.9.
- (ii) These expenses will be capitalised by applying them at the centrage rate to all issues of material to (i) capital works, (ii) contractors for works and (iii) other divisions not having Stores, for capital works. The credits will be classified under the Account Head 15.371-'Store Incidental Expenses/ Storage Charges-Capital Stores (Credits)'.

The difference between Store Incidental/Storage charges and their recovery (15.331 and 15.371) will be adjusted to the Account Head 79.110--Material Cost Variance Account (Capital).

### **B) O&M STORES AND O&M-CUM-CAPITAL STORES**

Store Incidental expenses shall be booked under group heads, 74. 75 and 76. These shall not be applied to receipts or issues of materials for O&M works and will be charged to revenue accounts of the Board. Where materials are issued to Capital works as in case of COS Store, Store Incidental Expenses shall be capitalised by applying centrage rate as determined in the sanctioned estimate to all issues of materials for capital works. The credits on this account will be afforded to the Account Heads 74.9, 75.9 and 76.9 broadly in the ratio of estimated expenditure under these heads.

Store incidental expenses at approved rates shall also be levied on material issued

by Capital Stores as well as O&M/Mixed Stores in the following cases:

- i) Material issued for deposit works
- ii) Material issued under reciprocal arrangements or otherwise to BBMB, HSEB etc.
- iii) Material issued to contractors for works carried out on through rate basis
- iv) sale of material to contractors and other parties (10% supervision charges shall also be levied).
- v) recoveries on account of shortage of materials in stores.

FOR MATERIALS EXCHANGED BETWEEN STORES, INCIDENTAL CHARGES SHALL NOT BE LEVIED/APPLIED.

#### **8. Valuation of Returns**

Returns from out of the material issued in the past shall be valued at the issue rate applicable for the month in which the material are returned. Difference between the issue rates, old and new and between issue rate and agreed rate in case of material issued to contractors will be reflected in works Accounts. In case of deposit works, credit for excess of new issue rate over the original issue rate will be classified as "Misc. income".

#### **9. Accounting for Advances to Suppliers**

Advances to suppliers, irrespective of where it is paid, is to be transferred to the unit which will handle the accounting. For this purpose, a sundry creditors ledger in columnar form showing the amount of advance, expenses recoverable and net payable amount has been designed and will be maintained.

#### **10. Obsolete Stores**

New chart of Accounts provides for separate Account Heads for 'obsolete Materials Stock Account' and for 'Scrap'. This will facilitate segregation of inactive items from normal stock balances and their expeditious disposal.

#### **11. Period-end Reconciliations**

The following reconciliations

The following reconciliations have been provided:

- i) quantities as per Stock Cards and Value Ledger Card-Monthly
- ii) Value as per Value Ledger Cards and General Ledger balance-Monthly
- iii) ground balances with Stock Card balances-as prescribed by the Board.

#### **12. Period-end Provisions.**

The liability at the year-end on account of Material-in-transit and Materials actually received but not taken on Goods Receipts Note, the property of which has passed on to the Board, will be provided.

# Materials Accounting Manual

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## ABBREVIATIONS

1.	MCL	Material Code List
2.	EMD	Earnest Money Deposit
3.	GRN	Goods Receipt Note
4.	SR	Store Requisition
5.	VLC	Value Ledger Card
6.	SRW	Store Return Warrant
7.	CM/RN	Contractor Material/Return Note
8.	MECR	Material Estimate Control Register
9.	SVR	Stock Verification Report
10.	PO	Purchases Order
11.	SC	Store Challan
12.	MVAN	Material Value Adjustment Note
13.	GDN	Goods Despatch Note
14.	DGRN	Defective Goods Receipt Note
15.	CMIN	Contractor Material Issue Note
16.	CMRN	Contractor Material Return Note
17.	SAO	Store Allocation Order
18.	POA	Purchase Order Amendments
19.	SCL	Sundry Creditors' Ledger
20.	SCLE	Sundry Creditors' Ledger Extract
21.	SVAL	Store Valuation Adjustment List
22.	MVAN	Material Value Adjustment Note
23.	PORR	Purchase Order Received Register
24.	MCR	Material Collection Register
25.	RGR	Rejected Goods Register
26.	SRL	Standard Rate List

**BASIC ACCOUNTING POLICIES AND PROCEDURES**  
*[As per The Electricity (Supply) Annual Accounts) Rules, 1985]*

**ACCOUNTING POLICIES**

**1. Accounting for Material Transactions**

Accounting for all materials transactions shall be in the same period in which the physical event of receipts, issues etc. takes place. Similarly, liability for all materials received and accepted by the Board shall be created in the month in which the materials are accepted.

**2. Accounting for Incidental Expenses**

Incidental expenses incurred shall not be linked to the actual materials receipts/ issues and therefore shall not be treated as Materials Cost. These expenses shall be treated as a period cost and shall be charged to the Revenue Account of the period in which these expenses are incurred except for materials issued to capital works, in which case such expenses shall be capitalised.

**3. Recognition of Consumption**

Accounting for consumption shall closely follow the physical transactions.

**4. Treatment of Materials related Costs for specific capital works**

- (1) All materials related cost recorded at an accounting unit under which only capital construction activities are carried out shall be charged to capital works.
- (2) At a location under which capital construction as well as O & M activities are being carried out, only the following costs shall be charged to works
  - (i) Inland freight on imported capital equipment
  - (ii) Freight on Local Capital Equipment
  - (iii) Testing Charges-Capital Equipment
  - (iv) Incidental Stores Expenses-Capital Equipment
  - (v) Octroi on Capital Equipment
  - (vi) Advertisement of Tenders etc. for purchase of capital equipment.
- (3) Capital equipments, spares and other materials imported by the Board shall be valued at cost plus insurance plus freight (CIF Value) and plus custom duty.

**5. Capital Spares at Generating Stations**

- (1) Capital spares at a Generating Station purchased prior to commissioning of the generating station shall be capitalised upon 'Capitalisation of the Generating Stations' for which the spares are purchased.

(2) Capital spares purchased subsequent to the commissioning of the generating stations shall be capitalised upon purchase.

## **ACCOUNTING PROCEDURES**

### **1. Capital Stores**

Stores which are exclusively catering to the requirements of construction projects shall be treated as 'Capital Stores'

### **2. Capital cum O & M stores**

Stores which are providing materials for both capital and O & M purposes shall book purchase related transactions basically as an O & M stores except that the value of issued on capital jobs shall be booked separately.

### **3. Valuation of stores receipts and issues**

The receipts shall be valued at basic price plus Excise Duty plus Sales Tax plus freight charges. The issues shall be valued at the weighted average rate.

### **4. Variations in Purchase Cost/Price**

Subsequent increase/decrease in the cost of receipts shall be adjusted in the issue rate prospectively and no retrospective adjustment shall be made to the value of past issues out of the concerned receipts or to the assets constructed out of such issues.

### **5. Valuation of Materials of Stores**

Returns from out of the materials issued in the past shall be valued at the issue rate applicable for the month in which the materials are returned except in case of returns by the Contractors and from Deposit works.

### **6. Creation of Liability on Receipt of materials**

The liability to be created on the receipt of materials shall be made at the purchase order rate plus freight charges.

### **7. Timing for recognition of the liability for net amount due to the supplier**

Accounting for advance adjusted and recoveries and deductions made from a supplier's bill passed by the Board and recognition of the liability for the net amount due on that bill shall not be deferred till the actual discharge of the the net liability

### **8. Adjustment of shortage of stock**

Loss or shortage in materials stock shall be provided for in the period in which the shortages are observed.

**9. Standard rate System**

Where a standard rate system is followed for fast moving items, receipts, issues and stock shall be valued at scientifically determined standard rate and the variance between actual costs and standard rate shall be collected in a separate account called 'Materials Cost Variance'.

**10. Treatment of Materials Cost Variance**

- (1) Under the standard rate system referred to above materials cost variance, if any in respect of receipt at construction locations or at O & M locations shall not be charged to Revenue Account or to Capital Works.
- (2) The balance in the 'Materials Cost Variance Account' at the year-end shall be treated as follows:-
  - i) Credit balance shall be credited to a Reserve called 'Reserve for Materials Cost Variance.
  - ii) Debit balance shall debited to the 'Reserve for Materials Cost Variance' If as a result such debit, the net balance in this Reserve Account is a debit balance, the amount of debit balance shall be charged to Revenue Account for the year.
- (3) Accounting treatment for material cost variance prescribed above assumes that the standard rates are fixed appropriately and that a system exists for periodic revision of rates whenever significant variances are being observed.
- (4) The amount of materials cost variance recorded by construction divisions and treated on the above lines shall be shown by way of note in the Fixed Assets Schedule in the Board's Annual Accounts.



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Standard rate system is followed for fast moving items, weights, sizes and stock this  
 be value of substantially determined standard rate and the variance between actual costs and  
 standard rate shall be credited to a separate account called "Materials Cost Variance".

19. Treatment of Materials Cost Variance

(1) Under the standard rate system, when it shows materials cost variance, if any in respect  
 of direct or construction materials at 25% & 50% locations shall not be charged to Finance  
 Account or Capital Works.

(2) The balance in the Materials Cost Variance Account at the year-end shall be treated as  
 follows:

(a) Credit balance shall be credited to a Reserve Account for Materials Cost  
 Variance.

(b) Debit balance shall be debited to the Reserve for Materials Cost Variance. If as a  
 result such debit, the net balance in the Reserve Account is credit balance, the  
 amount of debit balance shall be charged to Reserve Account for the year.

(c) Accounting treatment for material cost variance prescribed above assumes that the  
 standard rates are fixed quantities and that a system exists for construction at  
 the relevant significant work items.

(d) The amount of material cost variance recorded by construction division and posted  
 in the above lines shall be shown by way of note in the Fixed Asset Schedule in the  
 Board's Annual Accounts.

## 01-Raising of Store Indents for Materials to be Procured

RESPONSIBLE	ACTION	TIMING
<b>A. For CE/S&amp;D Organisation</b>		
Divisions	<ol style="list-style-type: none"> <li>1. Plan the material requirements for the next year on the basis of                             <ol style="list-style-type: none"> <li>(i) Various works in progress.</li> <li>(ii) New sanctioned estimates/works to be taken up in the next year. As per the budget targets to be achieved in the next year.</li> </ol> </li> <li>2. Prepare a list showing the following:                             <ol style="list-style-type: none"> <li>(i) Material description</li> <li>(ii) Code No.</li> <li>(iii) Quantity of material required</li> <li>(iv) Month in which the material is required</li> <li>(v) Sanctioned estimate numbers where necessary</li> <li>(vi) Targets fixed of the next year.</li> </ol> </li> </ol>	In the month of February each year
Divisional Officer	<ol style="list-style-type: none"> <li>3. Approve the lists and have them forwarded to circle office.</li> </ol>	
Superintending Engineer	<ol style="list-style-type: none"> <li>4. Have the lists scrutinised with reference to the targets, the budgetary provisions etc., consolidated and forwarded to Chief Engineer.</li> </ol>	
Chief Engineer	<ol style="list-style-type: none"> <li>5. As per step 4 consolidated lists will be forwarded to CE/S&amp;D.</li> </ol>	
CE/S&D Organisation	<ol style="list-style-type: none"> <li>6. Receive the consolidate material requirements from various Chief Engineers.</li> <li>7. Record the material requirements as per lists in the Store Indent Register. Each material item shall be allotted separate page in the Store Indent Register.</li> </ol>	

RESPONSIBLE	ACTION	TIMING
	<p>8. Scrutinise the material requirement received from each CE, evaluate on the basis of the average consumption of material observed in the past years and budgetary provisions available for the year.</p> <p>9. Consolidate the requirements for each material item, for the Board as a whole taking into account the following :</p> <ul style="list-style-type: none"> <li>(i) Closing stock of each material at the end of the year as per the computer statement.</li> <li>(ii) Minimum level of material required to be maintained in each store.</li> <li>(iii) Quantity of materials planned to be manufacture departmentally during the year like poles; line fittings etc. and plant and equipment estimated to be repaired like transformers etc.</li> <li>(iv) Extent of material to be received as per POs already placed.</li> </ul> <p>10. Get the annual requirement of materials and their value approved by the competent authority.</p>	By the end of year
	<p><b>B. For Capital Equipment by Design Directorates</b></p>	
Design Directorates	<p>1. Based on the approved plan/PERT charts for capital works, work out the material requirements over the years.</p> <p>2. Ascertain the material required as per the plan/PERT chart for the years.</p> <p>3. Stagger the annual requirements over the month/quarters.</p>	<p>Annually</p> <p>In the last quarter of year</p> <p>-do-</p>

RESPONSIBLE	ACTION	TIMING
	4. Get the material requirement and their estimated value approved within the overall Budget provision from the competent authority.	In the last quarter of year.
	<b>C. For Capital Stores</b>	
Divisions/Project Cells	1. Prepare 3 copies of store indent for the material required, stating interalia :  (i) Material description (ii) Quantity required (iii) Month by which materials are required (iv) Technical specifications (v) Sanctioned Estimate No. where necessary.	Last quarter of year/As and when
	2. Have the indent approved by Sr. XEN in charge.	
	3. Forward 2 copies of indent to the stores.	
Stores Keeper	4. Record on both the copies of the indent the following :  (i) Stock card balance (ii) Quantity that can be spared for the user department.	Within 2 days of receipt of Indents
	5. Confirm/enter the materials code thereon.	
	6. Have both the copies of the indent signed by SDO Stores.	
SDO	7. Have both the copies forwarded to the Purchase Section to which the store is attached.	
Purchase Section	8. Receive copies of indent and assign a running serial number and enter the same on both the copies of the indent.	As and when
	9. Enter the contents of the indent in the Stores Indent Register. Register shall have sections	Within 2 days

RESPONSIBLE	ACTION	TIMING
Divisions/Project Cells	for each material group and then for each material item.	
	10. File one copy of the indent received in the file of the concerned material group.	
	11. Return the numbered copy of the indent to the indenting Division/Project Cells.	
Stores Incharge	12. File the store indent in serial order for reference and further follow up action with the Purchase Section.	As and when
	D. For O & M Stores (other than CE/ S&D)	
	1. Periodically review the stock balances as per stock quantity cards/computer statement of various stores items vis-a-vis stock levels to be maintained.	Periodicity. depending upon the category of material (i.e. ABC)
	2. Review materials likely to be received from suppliers/other stores by reference to pending POs. Store Allocation Order etc.	
	3. In respect of materials requiring replenishment, prepare 3 copies of store indent giving all the information referred to in step C-1.	
Purchase Section	4. In addition indicate stock card balances on the indent.	
	5. Forward 2 copies of the indent to the purchase Section.	
	6. On receipt of indent assign to running serial number to the indent.	Within 2 days
	7. Enter the contents of the indent in the Store Indent Register.	

RESPONSIBLE	ACTION	TIMING
	8. File one copy in the relevant material group file.	
	9. Forward one copy of the numbered store indent to the store concerned.	
Stores	10. File the store indent in the relevant material group file for reference and further follow up action with Purchase Section.	
FORM TITLE Store Indent Store Indent Register	FORM NO. MAT-01 MAT-02	Purchase Section

## 02-Indenting for Cement

RESPONSIBLE	ACTION	TIMING
Divisions/ Projects	1. Determine the requirements of cement by reference to closing stock in the attached stores, various sanctioned estimates/works in progress and new sanctioned estimates/work to be taken up, during the following quarter within the Budgetary provision etc.	3 months in advance
	2. Have the same authorised by competent authority and forwarded to Central Purchase organisation.	
Central Purchase Organisation	3. Receive the consolidated requirements for cement from the various CEs.	
	4. Consolidate the requirement of cement for the Board as a whole and have it approved by the competent authority.	
	5. Forward the consolidated requirement to Central Electricity Authority of India (CEA).	2 1/2 month in Advance
	6. After receiving the letter CEA allocating the cement, prepare the consignee/destinationwise details of the cement required and send the same to the Regional Development Commissioner for Cement industries, New Delhi.	Within 1 Month
	7. Receive the authorisation slips from the Regional development Commissioner, New Delhi.	As and when
	8. Intimate the respective project authorities the consignee-wise and location-wise details of the availability of cement authorised by the commissioner.	Within 2/3 days
	9. Place the supply order with the respective suppliers and follow the procedure for placing the supply order.	Within a month of allotment order

## 02-Indenting for Steel

RESPONSIBLE	ACTION	TIMING
Divisions/ Projects	1. Determine the annual requirement of steel by reference to the sanctioned estimates/works-in-progress at the year-end, new sanctioned estimates/works to be taken up in the next year within budgetary provisions etc. Have the requirement authorised by the competent authority and forward the same to Central Purchase Organisation.	Annually (one month before the close of the year)
Central Purchase Organisation	2. Receive the consolidated annual requirements from the various CEs offices duly divided into quarterwise requirements.  3. Consolidate the annual requirements for the Board as a whole keeping in view the closing stock in the stores at the year-end and forward the same to Central Electricity Authority of India.	
	4. Receive the letter from CEA allocating the steel to the Board as a whole supplier wise.	As and when
	5. Sub allocate the steel allotted by CEA on priority basis to various CEs.	
Concerned Purchasing Authority	6. On the basis of sub allocation, process purchase/payment as per the terms of offer received from the supplier.	-do-



### 04-Assigning Materials Code

RESPONSIBLE	ACTION	TIMING
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CE/S&D

1. Obtain a list of materials of all kinds routed through/handled at various stores or purchased at one time or the other, listing out separately items of different materials, sizes/dimensions, technical specifications, etc.
2. Prepare one consolidated list of all such items from the above lists, grouping together items of similar name, description, nature, and use etc.
3. Ensure that same items but of different material, sizes/dimensions, technical specifications, values etc are kept separate and are not merged. However, ensure that same type of materials are grouped together so that they are assigned codes close to each other. Scrap and obsolete store items shall have separate codes.
4. Make list comprehensive and exhaustive by: including items not appearing in the lists obtained from stores, but which are likely to be handled by them in near future.
5. Assign material codes on a suitable basis preferably taking care to ensure that the coding enables computerisation wherever/whenever done.
6. A range of material code numbers shall be allotted to each of the following main groups of material to facilitate group-wise material accounting:

- (i) Steel
- (ii) Cement

As and when

RESPONSIBLE	ACTION	TIMING
	<ul style="list-style-type: none"> <li>(iii) Transformers</li> <li>(iv) Metering Equipment</li> <li>(v) Cables and Conductors</li> <li>(vi) Poles</li> <li>(vii) Electric Light Fittings</li> <li>(viii) Spares</li> <li>(ix) Timber</li> <li>(x) Steel Pipes</li> <li>(xi) Others.</li> </ul>	
	<p>7. Assign material code in such a manner that the code indicates:</p> <ul style="list-style-type: none"> <li>(i) Broad material group to which the item belongs i.e. whether steel, cement, transformers etc.</li> <li>(ii) Within the broad group, the sub group, if any</li> <li>(iii) Function for which used</li> <li>(iv) Imported or indigenous items</li> <li>(v) ABC categories</li> <li>(vi) Standard/non-standard item</li> </ul>	
	<p>8. Provide for vacant codes for additions to the list in various groups.</p>	
	<p>9. Finalise and get printed requisite number of copies of Material Code List (MCL) and circulate it to all concerned sections/depts/divisions/stores etc. and also stating the date from which these codes will be effective.</p>	
	<p>10. Invite suggestions as well as feed/back from various offices involved as to :</p> <ul style="list-style-type: none"> <li>(i) New items not included in the current list.</li> <li>(ii) Codes needing a split into two or more codes</li> <li>(iii) Codes that can be merged/consolidated</li> </ul>	

RESPONSIBLE	ACTION	TIMING
Thermal Plant Store Organisation	<ul style="list-style-type: none"> <li>(iv) Codes not being operated for a long time and therefore, suggested to be dropped.</li> <li>(v) Codes needing to be changed on any one or more of the counts referred to in step no. 7 above e.g. on regrouping etc.</li> </ul> <p>11. Based on the suggestions and feed-back as aforesaid, revise the MCL and circulate the amended MCL to the various deptts/stores.</p> <p>12. Material meant for O and M of Thermal Plants will be codified and codes reviewed annually.</p>	
FORM TITLE Material Codes list (MCL)	FORM NO. MAT-03	

### 05-Tendering and Accounting for Deposits

RESPONSIBLE	ACTION	TIMING
Purchase Section/ Concerned Office	1. Upon deciding to purchase materials, invite tenders by issuing Notice Inviting Tenders through press or registered post AD letters. or in any other manner in accordance with Punjab State Electricity Board's Purchase Regulations, 1981.	As and when
	2. Enter the tender enquiry in the Enquiry Register.	Immediately
	3. Receive the application for purchase of tender specification with demand draft and enter the same in the Sale of Specifications/Tender Register.	As and When
	4. Prepare Cash Receipt Voucher (CRV) for each demand draft, forward the same to cash section/official handling cash and note the despatch reference in the Sale of Specification/Tender Register.	Same day
	5. Despatch the tender documents to the prospective tenderers and record the despatch reference in the Sale Register. Allot running serial number to the tender documents despatched.	-do-
Cash Section/ Official Handling Cash	6. Receive CRVs alongwith demand drafts and issue cash receipt (BA-16) for the same. Follow procedure as per Cash and Bank Manual.	As and when
	7. Receive cash where tenderer deposits tender fee in cash. Issue cash receipt (BA-16) to the prospective tenderer.	-do-
Purchase Section/ Concerned Office	8. On presentation of cash receipt from prospective tenderer, inspect the receipt to	As and when

RESPONSIBLE	ACTION	TIMING
	ensure that the required amount of cash has been deposited. Stamp the cash receipt 'tender/specifications issued'.	
	9. Issue tender documents to the party's representative and record the same in the Sale Register. obtain the signature of prospective tenderer in the Sale of Specifications/ Tender Register.	Immediately
Cash Section/ Official Handling Cash	10. Where Earnest money deposit (EMD) is received in cash from prospective supplier, receive the money and issue cash receipt to the depositor.	As and when
Cash Section (HO)/Accounts Section in Divisions/ Projects	11. Enter the EMD received in cash in the EMD/ SD Register.	Same day
Purchase Section Concerned Office	12. Receive sealed tenders upto the time and date fixed as per NIT. Append dated initials on the cover immediately on receipt of tenders.	As and when
	13. Enter the tenders in the Registers of Tenders and allot each a serial number and note the same on the sealed tenders.	Immediately
	14. Sealed tenders shall be kept in safe custody by the competent authority till the time of opening of tenders.	-do-
	15. On the due date, time and place, sealed tenders shall be opened in the presence of tenderers or their authorised representative and the officers of the Board in accordance with the provisions of the Purchase Regulations.	On due date & time fixed
	In case of Board Secretariat. Central purchase organisation, Procurement Cells of	

## 05-Tendering and Accounting for Deposits

RESPONSIBLE	ACTION	TIMING
	Transformer Repair Workshops, Design Directorates and Field offices under Projects/ Power Plants, and officer of Accounts organisation, whenever provided or nominated shall also be associated in opening the tenders (Office order No 562/Reg/Pur 18dt. 16.5.85)	
	16. By reference to the Sale of Tenders/Specification Register, determine the tenderers who did not purchase a set of tender documents/specifications as required. These envelopes shall not be opened and words 'ineligible tender/specification not purchased' shall be written on the envelope and kept in safe custody.	
	17. First open the envelopes containing earnest money and in case the deposit of earnest money is in accordance with the terms of NIT/ Tender Specifications, only then open the envelopes containing detailed offer. In case there is no indication regarding earnest money on the envelope open the tender, read out only if earnest money is found in the envelope otherwise reseal it. Record the words "without Earnest Money-Invalid Tenders" on the envelopes of such tenders and keep them under safe custody. however, where less than three eligible tenders are received with earnest money, open all other tenders received without earnest money after obtaining the approval of the member Finance and Accounts and Chairman However, in case of the Purchase proposals, value of which is less than Rs. One Lac. open the tenders received without earnest money with the approval of the C.E. concerned/Secy, Board.	Same day

RESPONSIBLE	ACTION	TIMING
CASH	18. Read out the salient features of the tenders before the tenders/their authorised representative present.	Same day
	19. Record the particulars of tenders opened in the Tender Register and obtain the dated signautres of the tenderers/authorised representatives in the Tender Register.	-do-
	20. Hand over originals to the officer/official deputed for processing the tenders under his signature in the Tenders Register and retain the second copy in the safe custody of the competent authority.	
	21. Record the EMD received in Tender Register and EMD/SD Register. Separate folio shall be opened for each tender enquiry.	-do-
	22. Prepare Cash Receipt Voucher (CRV) for each demand draft and Journal Voucher (JV) for EMDs received other than in the form of Cash demand drafts e.g. Bank Guarantee (BG) and prepare a list in duplicate showing name and address of the tenderers, particulars of EMDs and amount.	
	23. Forward CRVs/JV alongwith the list in duplicate and EMDs to cash section/official handling cash.	-do-
	Note: In case of Projects and Divisions the J.V. will be forwarded to Account Section for incorporation in the monthly accounts.	
Cash Section/ Official Handling Cash	24. Receive EMDs along with CRVs/JV and list in duplicate.	As and when
	25. Enter EMDs received by demand drafts in the Cash Book.	

RESPONSIBLE	ACTION	TIMING
Cash Section. HO/Accounts Section in Divi- sion/Projects	26. Post the EMDs received in cash in the EMD/ SD Register and EMDs received other than in cash in the Securities Register.	-do-
	27. Note the CRV number/JV number and date in the lists received and forward the same to concerned Purchase Section.	Next day
Purchase Section	28. Receive the list and file it after recording the CRV/JV reference in EMD/SD Register to be maintained in the purchase Section.	Same day
	29. Scrutinise the tenders found valid at the time of opening as to their financial, technical and commercial aspects.	Within a month or validity pe- riod of tender whichever is earlier
	30. Calculate the equivalent prices of the tenders on the equivalent price calculation sheet.	-do-
	31. Prepare a merit cum comparative statment showing the information required in it. In the remarks column enter if applicable a note on the past performance and departure from stipulated specifications and conditions.	-do-
	32. Have the comparative statement checked by another officer/official of higher rank and countersigned by him in token of such check- ing.	-do-
	<p>In case of Board Secretariat, Central Purchase Organisation, Procurement Cells of TRWs, Designe Directorates and Field Of- fices under Projects/Power Plants, the com- parative statements shall also be checked/ preaudited by an officer of Accounts organi- sation, where ever provided/nominated and duly signed by him in token of check/preaudit.</p>	



RESPONSIBLE	ACTION	TIMING
	33. Prepare the proposal for acceptance of tenders and get it approved by competent authority.	Within a month or validity period of tender whichever earlier
	34. Receipt of approval from the competent authority/committee, convey the tenderer through a letter/telegarm brief description of the items accepted along with rate and special condition, if any. Enter the fact of selection /rejection against each tender in the Tender in the Tender Register.	-do-
	35. Prepare a draft purchase order/contract giving all necessary details, terms and conditions governing the contract in relation to the NIT/Tender specification and firm's offer. Get it approved. Issue PO to the selected tenderer and distribute copies to all concerned by following the procedure as per subject code 06.	
	In case of Board Secretariat, Central Purchase Organisation, Procurement Cells of TRWs, Design Directorates and Field Offices under Project/ Power Plants, detailed POs/contracts shall be got preaudited from an officer of Accounts organisation wherever provided/nominted before issue to the firms.	
	36. Prepare a list for refund of earnest money in duplicate separately for EMDs received in cash and other than in cash.	Same day
	Get the list of refund authorised by the officer incharge	
	37. Prepare Bank Payment voucher (BPV) for each refund by cheque and JV for the return of EMDs received other than in Cash. Forward BPV and JV alongwith the lists to Cash Section/official handling cash.	

RESPONSIBLE	ACTION	TIMING
	Note: In case of Project and Divisions, the JV will be forwarded to Accounts Section for incorporation in the monthly accounts	
Cash Section/ Official Handling Cash	38. Receive the lists for refund of EMDs in duplicate alongwith BPVs and JV.	As and when
	39. Refund of EMD by cheque. Return EMDs received other than in cash.	Same day
Cash Section HO Accounts Sec. in Divisions/Project	40. Post the refund by way of cheques in the EMD Register. Enter the Bank Guarantees (BGs) etc. returned in the Securities Register.	-do-
	41. Forward the cheques, BGs etc., to the despatch section for mailing to the party concerned.	-do-
	42. Note the cheques, number and BPV/JV number and date in the list and forward one copy to the Purchase Section.	Next day
Purchase Section	43. Enter the cheque number and BPV/JV number and date etc. in the EMD/SD Register and file the list.	Same day
	44. As per the clause of the po receive security deposit (SD) from the selected tenderes in the form provided in the PO.	As and when
Purchases Section/ Cash Section/ Accounts Section	45. Follow step 21 to 28 (except that EMD shall be read as SD) to receive and account for SDs received.	
Cash Section	46. Where EMD is to be adjusted against SD, receive the balance amount of SD from the supplier.	Immediately
Purchase Section	47. If SD is not received from selected tenderer in spite of reminders and follow up, within	As and when

RESPONSIBLE	ACTION	TIMING
	the due date, prepare an office note to forfeit the EMD in accordance with the provisions of purchase Regulations.	
	48. Get the forfeiture of EMD authorised by the competent authority. Record the fact of forfeiture of EMD in the EMD/ SD Register.	Immediately
	49. Prepare JV to forfeit the EMD and get it approved by officer incharge and forward it to the Cash Section HO, Accounts Section of Project/Divisions.	Same day
Cash Section HO Account Section Divisions Project	50. On receipt of JV to forfeit the EMD post the same in EMD/Securities Register and intimate Journal Sr. No to Purchase Section	
Purchase Section	51. Take further action as per terms and conditions of the PO/contract and as per provision of Purchase Regulations 1981.	-do-
	52. Ensure the timely and satisfactory completion of POs by supplier on the basis of copies of challans/bills received from the suppliers, Defective Goods Receipt Note (DGRN) and other reports received from the consignee stores.	
	53. On completion of supply as per PO prepare a office note for refund of SD and get it authorised by the competent authority.	As and when
	54. Prepare Bank payment Voucher (BPV) for each refund and forward to the Cash Section to refund the SD, Prepare JV where DS was received other than in cash/demand draft.	
Cash Section	55. Refund SD on intimation by the Purchase	Immediately

RESPONSIBLE	ACTION	TIMING
	Section by cheque.	
	56. Where SD was received other than in cash or by bank draft, return the securities to the supplier.	Immediately
Cash Section (HO) Accounts Sec. in Divisions/Project	57. Incorporate JV in the monthly accounts. Record the SD refunded in the SD Register/Securities Register.	-do-
	58. Intimate the Purchase Section the cheque No. and date/JV number vide which security is refunded.	Same day
Purchase Section	59. Record the SD released in the EMD/SD Register and on the PO.	Immediately
	60. Receive additional SD or refund it on amendment of PO if required as per the clause of P.O. Follow the procedure same as per normal receipt/refund of SD.	
	61. Forfeit the SD after due authorisation in case of default on non-fulfilment of terms and conditions of purchase order, after checking with stores as to the fact and extent of execution if any, as also after following up with the supplier as to the timely and satisfactory execution of PO, reasons for default/delay/discrepancy unless the forfeiture of SD has been waived/postponed and/or PO execution date has been extended with or without penalty charge. Prepare JV to forfeit the SD and after getting it approved by officer Incharge, forward the same to Cash Section HO/Accounts Section Projects/Divisions.	Same day
Cash Section (HO) Accounts Sec. in Divisions/Project	62. On receipt of JV Pass accounting entry to forfeit SD.	Immediately

RESPONSIBLE	ACTION	TIMING
	63. Post forfeiture of SD in the SD Register/Securities Register.	Same day
	64. Intimate the Purchase Section the JV number and date by which SD was forfeited.	Next day
Purchase Section	65. Enter the security forfeited in the EMD/SD Register and on P.O.	Same day
Cash Section HO Account Section Divisions Project	66. Reconcile the balances as per EMD/SD Register and Securities Register with the General Ledger.	Monthly

FORM TITLE	FORM NO.
Enquiry Register	MAT-04
Sale of Tenders/Specification Register	MAT-05
Register of Tenders	MAT-06
EMD/SD Register	Existing
Securities Register	MAT-07
Equivalent Price Calculation Sheet	Existing
Merit Cum Comparative Statement'	Existing
EMD/SD Register (to be maintained by purchase Section)	MAT-08
Cash Receipt Voucher (CRV)	C & B-2
Bank Payment Voucher (BPV)	C & B-3

## 06-Issuing of a Purchase Order and its Amendments

RESPONSIBLE	ACTION	TIMING
Purchase Section of the Office	<p>1. Prepare draft PO, ensure that the same contains express, clear and unambiguous provisions as per PSEB Purchase Regulations 1981, (See step 35 of Subject Code 05) particularly in respect of the following matters viz:</p> <ul style="list-style-type: none"> <li>(i) P.O. No. &amp; date (assigned by reference to the last number of PO issued as per Register of Purchase Orders Issued).</li> <li>(ii) Name and address of the supplier</li> <li>(iii) Material code and description.</li> <li>(iv) Quantity ordered</li> <li>(v) Unit of measurement</li> <li>(vi) Purchase price broken down into elements basic price, excise duty and sales tax.</li> <li>(vii) Other incidental expenses like:                             <ul style="list-style-type: none"> <li>(a) Freight-whether payable by supplier or by the Board whether it is recoverable from supplier at a later date.</li> <li>(b) packing and forwarding charges</li> <li>(c) other incidental expenses</li> </ul> </li> <li>(viii) Total P.O. value</li> <li>(ix) Details of advance, payable, if any</li> <li>(x) Delivery schedule and</li> <li>(xi) Indent reference and indenting section, (if any)</li> <li>(xii) Validity/currency period of the PO</li> <li>(xiii) Security deposit amount, mode, time and place of payment by supplier, when and how refundable, cases when for feited/adjusted/enhanced/reduced etc.</li> <li>(xiv) Penalty for not adhering to the delivery schedule.</li> </ul>	As and when on dedcision to raise PO

RESPONSIBLE	ACTION	TIMING
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- |  |   |  |
|--|---|--|
|  | <ul style="list-style-type: none"> <li>(xv) Inspection authority and time and place of inspection</li> <li>(xvi) Mode of transport, nature of packing, insurance arrangements etc.</li> <li>(xvii) Delivery period</li> <li>(xviii) Extent to which supplies exceeding the PO quantity would be accepted.</li> <li>(xix) Conditions relating to quality, acceptance, return of rejections replacement etc.</li> <li>(xx) The Office to which the supplier should send the bill and with which he should follow up for payment.</li> <li>(xxi) Credit period, terms, time and mode of payment etc.</li> <li>(xxii) Trade/cash discounts, if any applicable etc.</li> </ul> |  |
|  | <ul style="list-style-type: none"> <li>2. Get the draft PO approved by competent authority after getting it pre-audited. (See step 35 of subject code 05)</li> </ul>  |  |
|  | <ul style="list-style-type: none"> <li>3. Prepare requisite number of copies of final purchase order based on approved PO.</li> </ul>   |  |
|  | <ul style="list-style-type: none"> <li>4. Compare final PO with approved draft PO and ensure that both are identical.</li> </ul>  |  |
|  | <ul style="list-style-type: none"> <li>5. Get the PO signed by competent authority.</li> </ul>  |  |
|  | <ul style="list-style-type: none"> <li>6. Enter PO number and date in the Indent Register.</li> </ul>   |  |
|  | <ul style="list-style-type: none"> <li>7. Enter the following particulars in respect of PO issued in the Register of Purchase Orders Issued.               <ul style="list-style-type: none"> <li>(i) Serial number</li> <li>(ii) PO no. and date</li> <li>(iii) Name and address of supplier</li> <li>(iv) Brief description of material ordered</li> <li>(v) Purchase price</li> </ul> </li> </ul>  |  |

RESPONSIBLE	ACTION	TIMING
	(vi) Validity period (vii) Name of consignees (viii) Reference of enquiry (ix) Remarks	
	8. Maintain a master file POs and file one copy of PO in serial order in this and also maintain PO wise files.	Same day
	9. Distribute copies of PO to various concerned authorities/sections interalia to following:  (i) Each consignee (ii) Payment section (iii) Bill passing section (iv) Evaluation cell. Note : A copy of each PO issued by SE/Sr.Xen shall also be endorsed to CE MM/CE/S&D concerned.	
	10. When a particular PO has been completely executed, record the date of close of PO in the remarks column of Register of Purchase Order Issued against particular entry.  Amendments to PO	
Purchase Section of the Office	1. Receive supplier's letter requesting PO amendment or user deptt's/stores letter. Put up of-fice note stating the need for PO amendment consequent upon change in one or more of the terms and conditions as per original P.O.  2. Get the need for raising a PO amendment (POA) approved by competent authority.  3. Prepare a draft POA and assign the amend-ment no.  4. Get POA approved by competent authority	As and when



RESPONSIBLE	ACTION	TIMING
	after getting it preaudited. (See step 35 of Subject Code 05).	
	5. Prepare requisite number of copies of final POA in line with the approved draft.	
	6. Get the final POA authorised and signed.	
	7. Enter the POA no. and date:	Same day
	(i) On own copy of original PO	
	(ii) Against corresponding indent entries in the indent Register.	
	8. File one copy of POA in the master file of POs and individual PO file.	
	9. Enter the relevant particulars of POA raised in the Register of Purchase Orders Issued with the cross references given against the initial entry or original PO.	-do-
	10. Distribute copies of POA to all those to whom original PO copies were distributed.	
FORM TITLE Register to purchase Orders Issued	FORM NO. MAT-09	

### 07-Reviewing Purchase Order

RESPONSIBLE	ACTION	TIMING
Bill Passing Section/Other Offices	1. Receive copies of purchase orders (PO) as well as PO amendments (POA)	As and when
	2. Enter the following particulars in respect of POs received in PO Received Register (PORR).	Immediately
	(i) Sr. No.	
	(ii) PO No. and date	
	(iii) Name and address of supplier	
	(iv) Date of receipt of PO/File No.	
	(v) Brief Description of material.	
	(vi) PO value	
	(vii) Terms of payment	
	(viii) Amendments there-to-received subsequently, if any (PO amendment number and date and its PORR serial number).	
	(ix) Delivery Schedule	
	(x) Date of completion of Supply.	
	(xi) Remarks.	
	3. Maintain PO wise files. Enter the PORR serial number and date of receipt of the PO. File the PO by purchase order number in the respective PO file, taking care to ensure that PO amendments are filed alongwith the respective POs. Record the total number of PO amendments received till date on the main PO.	
	4. Budgetary control with regard to total value of the Purchase orders placed, amount due and amounts actually paid during the	

RESPONSIBLE	ACTION	TIMING
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accounting year shall be exercised with reference to this Register. It is therefore, imperative that the register is kept up to date. The Officer Incharge will review this register monthly.

For this purpose following additional columns will be provided in the register (after column 12 of Form MAT-10)

Payments due and actually made.

Year							
Due	Made	Due	Made	Due	Made	Due	Made

5. Keep a sheet in PO file for each consignee showing quantity to be received as per PO, quantity actually received from time to time and the payments made. The entries made will be attested by the officer incharge. This sheet shall also be kept by stores.

FORM TITLE  
Purchase Orders Received Register

FORM NO.  
MAT-10

PO Supply Position and payments  
Sheet

MAT-11

**08-Payment of Advance to Supplier through  
Bank/Retirement of Documents from Bank**

RESPONSIBLE	ACTION	TIMING
Official handling Cash/official Concerned	1. Receive intimation from Bank of the receipt of documents for retirement.	As and when
	Official concerned shall contact the local branches of the bankers of the Board at least once a day to find out, if any documents have been received by them.	
	2. Enter details in Documents Register (Form C&B-4).	
Bill Passing/Payment Section	3. Forward Bank intimation to the bill Passing/ Payment Section.	Immediately on receipt of intimation
	4. Receive Bank Intimation. Also receive advance intimation from the supplier regarding routing of document through Bank alongwith a copy of invoice.	
	5. Check the relevant purchase order as mentioned on the invoice to ensure that the terms of PO provide for payment of advance through bank for retirement of documents.	
	6. Receive a certificate, if not already received from the purchase Section that all the pre-conditions for making advance payment (i.e. receipt of Inspection note. Test report, execution of agreement, deposit of SD etc. where so required) have been complied with by the supplier.	Same day
	7. In case the PO terms do not allow for the retirement of documents, intimate the refusal of retirement to the Bank as well as to the supplier. Record a note of refusal in remarks column of the Documents Register.	-do-

RESPONSIBLE	ACTION	TIMING
TIMING	<p>8. In case the PO terms allow for the retirement of documents prepare a Bank Payment Voucher (BPV) in duplicate for making the advance payment and forward one copy to the official handling cash after getting it approved by officer incharge.</p> <p>At the time of processing advance payment against RR, it will be seen that the material against previous advance payments made to the supplier has been received. The position in this regard will be specifically brought out by the sectional head in his office note submitted to officer incharge.</p> <p>In case material has not been received against previous RRs/GRs the fact will be brought to the notice the competent purchase authority and orders obtained.</p>	Within time allowed by bank
Cash Section/ Official Handling Cash	<p>9. Receive BPV and follow procedure as per Cash and Bank Manual for making and accounting for advance payment through bank.</p> <p>10. Get the documents retired from the bank and forward the same to the consignee concerned under Registered cover. The documents would be despatched on the same day.</p>	
Bill Passing/ Payment Section	<p>11. Post the advance payments made from the cash book vouchers in the Sundry Creditors ledger inthe respective supplier's folio.</p> <p>12. Note the adance payments made on the sheet attached to PO showing consignee wise details of advance payments made.</p>	Same day
<p>FORM TITLE</p> <p>PO Supply Position and Payment Sheet</p> <p>Sundry, Creditors Ledger</p> <p>Bank Payment Voucher</p> <p>Document Register</p>	FORM NO.	<p>MAT-11</p> <p>MAT-12</p> <p>C&amp;B-3</p> <p>C&amp;B-4</p>

## 09-Payment of Advance other than through Bank

RESPONSIBLE	ACTION	TIMING
Receiving Store	<p>1. In cases where advances are payable as per the PO after :</p> <p>(i) Receipt of RR of the stores (ii) Receipt of material (pending inspection at the stores)</p> <p>issuing certificate as appropriate duly signed by SDO stores and hand over a copy to the supplier's representative.</p>	Immediately upon completion of step 1(i) &(ii)
Bill passing/ Payment Section	<p>2. Receive a copy of the certificate. Also receive a copy of advance bill from the supplier in terms of provisions of PO.</p> <p>3. Receive a certificate (if not already received) from purchase section that all the preconditions for making advance payment have been complied with by the supplier. See step 5 to 8 of Subject Code 08.</p>	As and when
Bill Passing/ Official Handling Cash/Cash Section	<p>4. Follow steps 9, 11 and 12 of subject code 08.</p>	



### 11-Collection of Materials from Railways, Transporters etc.

RESPONSIBLE	ACTION	TIMING
Receiving Section Stores	1. Receive RRs/GRs from payment cell on retirement of documents or from the supplier directly	As and when
	2. Enter the particulars of RRs/GRs received in the RR/GRs register. Assign a running serial number to each entry in the register. Note this number on the RR/GR and other documents.	Immediately
	3. Detach RR/GaR from other documents and file the former in the "RR/GRs for collection" file and later in the respective PO file.	-do-
	4. Hand over the RR/GR to the collecting agency/Board's employee deputed for collecting materials from railways/transporter and obtain his acknowledgement of receipt of RR/GR with date.	Around the expected date of delivery
	5. Issue a letter of authority signed by the competent authority to the collection agency/employee authorising him to collect the materials on behalf of the the Board.	Immediately
Board's Employee Deputed for Collection of Material	6. Make an entry of RR/GR recived in the Material Collection Register (MCR)	-do-
	7. Check the receipt of materials from the transport/railways. In case the material has arrived follow step 8. In case in non arrival of materials, get dated initials on GR/RR from the transporter/railway authorities indicating non-arrival of mterials. Soon after obtaining the delivery of consignment from the Railways/transporters, the consignee shall despatch on the same day,	Daily



RESPONSIBLE	ACTION	TIMING
	an intimation of receipt of material to the Bill Passing/Payment Cell with a copy to the purchasing authority. Any unusual delay in the receipt of material shall also be promptly reported to these officers.	
	8. Draw necessary imprest from the officer incharge stores to discharge freight, demurrage, wharfage, delivery of material as per RR/GR. Follow procedure as per Cash and Bank Manual to account for expenses incurred through imprest.	After confirming the arrival of material
	9. Before taking delivery of material carry out visual inspection of the packages received. In case they are in a damaged or broken condition, insist on open delivery.	
	10. Acknowledge receipt of material on RR/GR which is to be surrendered to the carrier.  In case material is found to be damaged condition/short, make notings in the railway/transporter records and obtain certificate of shortage/breakages. Enter RR/GR register serial number on the certificate.	
	11. Enter particulars of the material received in the RR/GR register.	Same day
	12. In case of breakages, shortage etc. hand over the certificate of shrotage/breakages to the receivng section in charge.	-do-
	13. Receive the certificate of shortage/breakages from the collecting agency/employee.	-do-
JE Stores	14. Arrange to lodge a formal claim with the insurance company/railway/transporter etc.	-do-

RESPONSIBLE	ACTION	TIMING
Security Staff	15. Verify the material entering the stores with reference to Invoice/Challan/other documents etc. The weighment of material will be done by JE receiving section in association with the Security Staff, where provided.	As and when
	16. Enter the material description, quantity number of packages, supplier's name and address etc. in the 'Material Inward Register' and stamp the challan/MCR entered in material inward. Register, indicating entry no. ....and date.....If material received is short, note the shortages on the MCR/challan.	
JE Stores	17. Check the particulars entered in the RR/GR register by the collecting employee.	As & when
	18. Carry out visual inspection and compare the number of cases/quantity received with the RR/GR Register.	Same day
	19. Follow step 20 where materials are pre-inspected, otherwise follow steps 21 to 25.	-do-
	20. Where materials are pre-inspected: (i) Match materials received with description, quantity, identification marks as mentioned in IR and samples, if any (ii) Record the IR reference number on the GRN.	-do-
	21. Where material is to be inspected, prepare inspection note in duplicate which shall include the following details:  (i) Supplier's name and code (ii) PO number and date (iii) Description of materials received (iv) Quantity received	-do-

RESPONSIBLE	ACTION	TIMING
	(v) Quantity accepted after inspection (to be filled by inspecting authority).	
SDO Stores	22. Put up two copies of inspection note to the SDO Stores for inspection of material received.	Same day
SDO Stores	23. Inspect the materials and record the findings of the inspection on the inspection note, incorporating the quantities accepted and rejected giving reasons for rejection in the remarks column.	Within 3 days
JE Stores	24. Sign the inspection note indicating the inspection of materials and record date of inspection.	Immediately
JE Stores	25. File one copy of the inspection note in the relevant PO file.	Same day
	26. Follow procedure as per subject code 13 for the preparation of GRN.	-do-
	27. Note on the back of the purchase order the quantity supplied, received and accepted so as to show at all times the balance quantity yet to be received, if any from the supplier.	-do-
	28. Note the details of expenses incurred by the stores but are recoverable from the supplier as per terms of PO.	-do-
JE Stores/ Officer Incharge	29. Scrutinise the RR/GR register and RR/GRs for collection file to find out cases where material has not been received within the expected date of delivery.	Fortnightly
	30. Scrutinise the RR/GR register to find out the cases where GRN has not been prepared but material has been received.	-do-

RESPONSIBLE	ACTION	TIMING
	31. In respect of step. 29 take up the matter with the railways/transport authorities and intimate the purchase section to pursue the matter with the supplier.	Immediately
	32. In respect of step 30, investigate the cause for delay in preparing GRN and take appropriate action for getting GRN prepared.	-do-
	33. Demurrage paid by the Board shall be debited to the relevant expenses head if the same is not recoverable from the supplier otherwise it shall be debited to the account head "Expenses recoverable from suppliers" It shall invariably be shown in the GR Note.	
JE Stores	34. Prepare separate lists showing demurrage recoverable from suppliers and not recoverable from suppliers as under:  (1) Details of the consignments in respect of which demurrage charges have been paid (2) Amount paid (3) Reasons for payment of demurrage charges	Monthly
	35. Forward non recoverable demurrage charges list to Sr.Xen/SE/CE/S&D and recoverable demurrage list to the concerned purchasing authority after getting the lists approved from SDO incharge store.	-do-
Sr.XEN/SE/CE/S&D	36. On receipt of the list take necessary action for the write off or recovery on the merit of each case.	
Purchase Section	37. Receive the list showing demurrage recoverable from suppliers from stores.	-do-

RESPONSIBLE	ACTION	TIMING
	38. Securitinise the list to see if demurrage should have been charged to the expense head instead of recoverable from suppliers.	Within one month
	39. Prepare a list of such cases indicating the findings in eah case. Get it approved by the competent authority.	-do-
	40. Forward one copy of the list of the Division concerned/CE/S&D/SDO Stores to take action for recovering the amount, if any.	
	41. Forward one copy of the list to the Bill passing/payment cell to pass the adjustment entry.	
Bill Passing/ Payment cell/ Divl. Supdt./ Account	42. Prepare a journal voucher on the basis of the list debiting the relevant expenses head and crediting " the expenses recoverable fromsuppliers A/c,." post the Journal voucher in the Sundry Creditors' Ledger.	

FORM TITLE	FORM NO.
RR/GR Register	MAT-13
Material Collection Register	MAT-14
Security Staff Material	
Inward Register	MAT-15
Inspection Note	MAT-16

## 12-Receipt of Material Directly at Stores

RESPONSIBLE	ACTION	TIMING
Security Staff	1. Follow steps 15 and 16 of subject code 11 on arrival of material.	As and when
JE Stores	2. Confirm with reference to PO/despatch instructions, that material received has actually been ordered for.	Immediately on arrival of material
	3. Compare number of cases received with the delivery challan/supplier's bill.	Immediately
	4. Enter the particulars of challan/bill the number of cases received and other relevant details in the RR/GR register.	-do-
	5. In case visual inspection indicates breakage, pilferage etc. insist on open delivery of material.	-do-
	6. In case material received is found to be short or damaged, make a notation on the GR/challan and obtain signature of supplier/transporter. Also obtain a certificate from the transporter/supplier in this register.	-do-
	7. Arrange to lodge a formal claim (if required) with the insurance company/transporter etc.	
	8. Follow steps 19 to 28 of subject code 11.	
FORM TITLE RR/GR Register	FORM NO. MAT-13	

### 13-Preparation of Goods Receipt Note (GRN)

RESPONSIBLE	ACTION	TIMING
JE Stores	<ol style="list-style-type: none"> <li>1. After the receipt of material duly inspected and verification that it is in good condition as per PO prepare 4 copie (3 copies in case of Thermal Project Stores) of Goods Receipt Note (GRN) and get the same approved by Officer Incharge Sore.</li> <li>2. Enter the GRN number and date in the RR/GR register against the particular entry.</li> <li>3. Clearly record on the face of GRN, the expenses incurred but recoverable from the supplier as per PO e.g. freight inward, demurrage, wharf- age etc.</li> </ol>	<p>Immediately after inspection of material</p> <p>Immediately</p> <p>-do-</p>
	<p>Note (i) The instruction issued by the Board from time to time regarding recording of measurements directly/check measurements by the S.D.O. Store/Sr.XEN Store will be strictly observed.</p> <p>(ii) As final payments are based on the entries recorded in the GRN, any omission/commission on the part of official/officer, recording/ checkingt the measurements can lead to excess/erroneous payments for which the concerned staff would held personally reponsible. The particulars regarding amount recoverable fromthe supplier should be entered into the GRN carefully as final 5%/10% bills would be paid directly by the paying authorities on the basis of particulars recorded in the GRN.</p>	

RESPONSIBLE	ACTION	TIMING
	4. In case of Construction/Hydel and CE/S&D stores, evaluate the GRN as per subject code 32.	-do-
	5. Record the following particulars from the GRN in respect of material received from suppliers on separate sheet attached to PO-'PO Supply Position and Payment Sheet.' (i) RR/GR No. & Date (ii) Quantity despatched (iii) Quantity received (iv) RR/GR register entry, no. (For stores only) (v) Particulars of advance/balance payments (vi) GRN No. & date (vii) Expenses recoverable. (viii) Remarks (material found damaged, short etc. and cheque No. and date may be indicated in this column). This sheet will serve the following three purposes (a) To determine the extent of execution of PO at any point of time (b) To intimate the Purchase Section any undue delay in execution of PO. (c) Timely issue of 'no objection certificate' for SD release/final payment of bill in respect of POs which have been completely and satisfactorily executed.	
Store Keeper	6. Hand over the material to the store keeper alongwith GRNs.	Same day
	7. Check the material received as per GRN.	-do-
	8. Record the quantity in the relevant Stock Card and stock the material in the relevant bin or palce.	-do-
	9. Sign all the copies of GRN intoken of having received the material as per GRN and enter in the Stock Cards.	-do-



RESPONSIBLE	ACTION	TIMING
	10. Return GRN Book to the Stores Receiving Section. Note: Where stores Receiving and Stocking and Issue Sections are at a distance the time in handing over the material and taking over by Store Keeper may be 2/3 days.	Same day
JE Stores	11. Distribute 3/2 copies of GRN after retaining one in the Book as provided below:  (i) In case CE/S&D stores : (a) Evaluation Cell (b) CE/S&D for computerisation (c) CPC for bill passing  (ii) In case of Construction/Hydel stores: (a) Two copies to evaluation cell (store clerk) (b) Bill passing Section  (iii) In case of Thermal project stores two copies to evaluation section	For-nightly -do- Daily  Daily -do- -do-
Evaluation Cell Thermal Projects	12. Evaluate GRNs as per subject code 32.	Same day
Evaluation Clerk Construction Hydel Stores/ Evaluation Cell Thermal Project	13. Post the material accepted as per GRN in the Value Ledgers.	-do-
	14. In case of Thermal projects forward one copy of the GRN duly evaluated to Bill Passing Section.	-do-
	15. In case of Construction/Hydel stores, forward one copy of GRN to division along with monthly accounts.	Monthly

RESPONSIBLE	ACTION	TIMING
	Where whole of the material supplied is found not according to specifications or defective etc. GRN shall not be prepared, instead Defective Goods Receipt Note (DGRN) only shall be prepared.	

FORM TITLE	FORM NO.
Goods Receipt Note	MAT-17
RR/GR Register	MAT-13
PO Supply Postion and	
Payments Sheet	MAT-11

## 14-Shortages, Rejects, Damages Replacements and Claims

RESPONSIBLE	ACTION	TIMING
JE Stores	<ol style="list-style-type: none"> <li>1. Enter losses in transit, shortages, breakages damages, rejects etc. for materials received from suppliers in :                             <ol style="list-style-type: none"> <li>(a) Defective Goods Receipt Note (DGRN)</li> <li>(b) Rejected Goods Register (RGR)</li> <li>(c) RR/GR Register</li> </ol> </li> </ol>	As and when
	<ol style="list-style-type: none"> <li>2. On noticing the loss, shortage, damage breakage, rejected etc. in cases where supplier is not at fault, record the facts on GRN/DGRN specifically stating therein the party from whom the recovery is to be made.</li> </ol>	Immediately
	<ol style="list-style-type: none"> <li>3. Prepare Defective Goods Receipt Note (DGRN) (in pink colour) for the material received defective/short and supply one copy each to the following :                             <ol style="list-style-type: none"> <li>(i) Purchase Section</li> <li>(ii) Supplier</li> <li>(iii) CE/S&amp;D in case of central stores, divisions in case of Construction/Hydel Stores and accounting Section in case of Thermal Projects.</li> </ol> </li> </ol>	Same day
	<ol style="list-style-type: none"> <li>4. Follow up the entries in the RGR/DGRN in the light of the decision intimated by the Purchase</li> </ol>	Every day

return of rejects to supplier and providing of replacement by him, or carrying out of the necessary repairs, modifications, amending etc. at supplier's premises or elsewhere and sending rectified materials back to Board's stores where the supplier is found to be at fault in accordance with PO e.g.

(a) when delivery point as per PO is the Board's stores or destination or

RESPONSIBLE	ACTION	TIMING
	<ul style="list-style-type: none"> <li>b) when the supplier has not complied with any of the terms of the PO which has caused the loss, shortage breakage, damage or rejections e.g. requirement as to type of packing, mode of despatch, despatch time/place, delivery points, packing size, safety precautions, devices/signs/markings, consignee's name and or address, quality of material, requisite declaration /registration etc. or</li> <li>(c) when the carrier is selected by the supplier and he has not exercised due care and caution in selection thereof detailing the loss etc.</li> </ul>	
	<ul style="list-style-type: none"> <li>(ii) Lodging of the claims therefor with the appropriate authority/agency viz:               <ul style="list-style-type: none"> <li>(a) Carrier (Railways, transporter) etc.</li> <li>(b) Insurer</li> <li>(c) Carting contractor or</li> <li>(d) Board's employee who was responsible for collection of materials wherever he is at fault and liable to compensate for the loss etc.</li> </ul> </li> <li>(iii) Repairs, modification, amending, supply of parts etc. to be done/got done by supplier at stores.</li> </ul>	
	<p>5. Enter the particulars of claim lodged with any of the above parties in the Rejected Goods Register.</p> <p>Supply a copy of the claim lodged to the Centralised Payment Cell/Accounting Unit concerned.</p>	
Bill Passing Section	<p>6. In the case of shortages/damages due to the fault of any party other than the supplier, prepare a Bill Payment Voucher for the full amount without making any deductions for</p>	When passing the bill

RESPONSIBLE	ACTION	TIMING
	shortages etc. to the extent it is not due to the supplier's fault. But the persons/party at fault shall be debited for the claims recoverable from them.	
	7. In other cases where supplier is at fault, no accounting entry is required to be passed for shortages etc. as the suppliers account is credited only to the extent of quantity accepted. Storages, rejects, etc. when replaced, GRN shall be made and supplementary bill passed.	
	8. Upon settlement and recovery of claim amount in full/in part, including recovery from employee, prepare Cash Receipt Voucher (CRV) if recovery is to be made in Cash and JV if amount is to be adjusted against payments due.	As and when
	9. Forward CRV to Cash Section.	
Cash Section	10. Receive CRV and collect money. Issue receipt BA-16.	
Bill Passing Section	11. Intimate S.D.O. Stors of claim settlement/rejection.	Same day
	12. Post he amount recovered in cash or adjusted through JV in the relevant Sub Ledger/Creditor's Ledger.	
JE Stores	13. Enter particulars of claims/settlement/rejection in full/in part in the Rejected Goods Register (RGR). RR/GR Register and Defective Goods Receipt Note (DGRN).	On receipt of intimation

FORM TITLE  
 Rejected Goods Register  
 Defective Goods Receipt Note  
 (Existing)

FORM NO  
 MAT-18  
 MAT-19

## 15-Determining of Standard Rate Items

RESPONSIBLE	ACTION	TIMING
SDO Stores	1. Have each stock quantity card scrutinise and total number of transactions of issue of materials during the first 9 months of the year worked out.	In first week of January
	2. Enter the following in Issue Frequency Analysis Sheet for each material item. (i) Serial number (ii) Material Code (iii) Material description (iv) No. of transactions of issue of material during first 9 months.	-do-
	3. Work out total of 'No of transactions of issue column'.	
	4. Work out percentage of issue of each material item to the total number of issue of all material items; multiply the resultant percentage by 100 and this should be called the 'Issue frequency'.	
	5. Forward one copy of Analysis Sheet to CE/S&D/Project authority through Sr.XEN Stores.	Second week of January
CE/S&D/Project Authority	6. Receive the issue Frequency Analysis Sheet from each store.	-do-
	7. Enter the issue frequency for each material item for each store in Main Issue Frequency Analysis Sheet.	Within a week
	8. Compute the total of issue frequency rows for each material item.	-do-
	9. Enter the material description and material code in descending order of magnitude of total issue frequency in Ranking Sheet against each material item from the Main Issue Frequency Analysis Sheet.	

RESPONSIBLE	ACTION	TIMING
	10. Compute the total of the issue frequency column.	
	11. Starting from the top of the Ranking Sheet, identify the materials whose total issue frequency would be 70% of the total issue frequency of all the material items.	
	12. Materials items so identified shall be termed as fast moving items.	
	13. Scrutinise the Rate Cards received as per subject code 16 from various purchase sections so as to determine the material items having wide fluctuations in the rates. Wide fluctuations would mean ups and downs in the rates to the extent of more than <u>+ 15%</u>	
	14. Delete items so identified as per step 13 from the fast moving items and the remaining materials items shall be termed as standard items.	
	15. Prepare a list of standard items and get printed and circulated to all including : (i) Purchase Section (ii) Stores, and (iii) Bill Passing Sections	By 2nd week February
	16. Review and revise, if required and recirculate as above the standard item list in the light of suggestions/feed-back from various field offices/locations.	Every 3 years

FORM TITLE	FORM NO
Standard Items List	MAT-20
Issue Frequency Analysis Sheet	MAT-21
Main Issue Frequency/ Analysis Sheet	MAT-22
Ranking Sheet	MAT-23
Rate Card	MAT-24

## 16-Fixation and Revision of Standard Rates

RESPONSIBLE	ACTION	TIMING
CE/S&D/Project Authority	1. Collect information from various Purchase Sections Bill Passing/Accounting Units in respect of items in standard item list as to: <ul style="list-style-type: none"> <li>(i) Current rates of purchases (Basic Price + Excise duty + Freight charges.)</li> <li>(ii) Comments as to their stability, representativeness and normlacy</li> <li>(iii) Likely upward/downward trend in market prices, excise duty or sales tax in foreseeable future and</li> <li>(iv) Date and rate of last transaction of each kind.</li> </ul>	February each year
	2. Scrutinise them both comparatively vis-a-vis various locations inter-se well as absolutely as to their correctness, reliability and authenticity.	-do-
	3. Obtain additional data from sources outside the Board like recent price lists. quotations/tenders. purchase orders of various manufacturers, dealers, traders. Govt. Taxes and duties canalised import/supplies etc.	-do-
	4. From the materials budget/draft material budget ascertain the likely purchases for the subsequent year.	
	5. Identify the sources of supply of materials. In case the rates as collected from the various suppliers price lists are different and one or more supplier is identified for supply. Consider the rates of all the suppliers and strike a weighted average rate based on the quantity that each of them can supply at these rates.	



RESPONSIBLE	ACTION	TIMING
Purchase/Procurement Cell	6. Maintain a Rate Card for each standard material wherein the rates of each purchase order as and when released is entered.	
	7. Send all the Rate Cards to the CE/S&D/Project Authority.	
CE/S&D Project Authority	8. Receive all the Rate Cards from the various procurement/purchase cells and review the same to arrive at the trends such as the inflation factor.	
	9. Arrive at the standard rates for all the items based on the factors mentioned above.	1st week March
	10. Compile the Standard Rate List (SRL) giving:  (i) Sr. No. (ii) Material code (iii) Material description (iv) Standard rates (v) Date effective, and (vi) Specific instructions for use thereof.	-do-
	11. Get the SRL approved by the competent authority. Get the list printed and circulate the same to all including:  (i) Purchase Sections (ii) Stores (iii) Evaluation Cells, and (iv) Bill Passing Sections.	March end
Bill Passing Section	12. Prepare a material variance list showing in respect of bill passed for standard items the following particulars:  (i) GRN No. and date (ii) Description of material	Monthly

RESPONSIBLE	ACTION	TIMING	
	(iii) Actual material rate (iv) Value as per the supplier's bill (v) Valuation as per standard rate (vi) Material variance amount.		
CE/S&D/Project Authority	13. Forward this list to CE(S&D)/Project Authority.	By the 10th of next month	
	14. Review the list and identify where material variances are high.	Within 7 days	
	15. Compare the lists received from various locations inter-se and absolutely.		
	16. Identify reasons for excess variances from the respective purchase/procurement cells.		
	17. Classify the reasons for excess variances into exceptional and normal trend categories. For example, an emergency purchase that leads to excessive purchase that leads to excessive variance should be classified as an exceptional variance.		
	18. In case the normal trend of prices for a material itself is such that the standard rates are rendered obsolete, revise the SRL suitably after getting approval of the competent authority. Revised rates should be made effective from the 1st day of the next month to make store accounting simple.		
	19. Revision/setting of standard rate should be prospective.		
	20. Standard rate is to be revised every year by following steps 1 to 11.		
	Value Ledger Section	21. Receive the revised SRL from the competent authority	As and when

RESPONSIBLE	ACTION	TIMING
	22. Revalue the balance of materials at revised standard rates. The balance of materials to be revalued shall be taken as on the date from which the standard rates are made effective. Prepare a Store Value Adjustment list. Enter the difference in value in Value Ledger Cards.	Within 5 days
	23. Prepare a Journal Voucher to account for the re-evaluation by either debiting or crediting the Material Stock Adjustment Account and with a corresponding debit/credit to the Material Value Variance Account.	Same day
	<p><b>Note:</b> The balance in material Value Variance Account Shall be transferred to Material Cost Variance Account at the year end by HO.</p>	

FORM TITLE	FORM NO.
Standard Rate List	MAT-25
Rate Card	MAT-24
Store Value Adjustment List	MAT-26
Material Cost Variance List	MAT-27

**17-Maintenance of Materials Estimate  
Control Register (MECR).**

RESPONSIBLE	ACTION	TIMING
Sub Division/Field Unit	<ol style="list-style-type: none"> <li>1. Where Initial Works Register (IWR) is not to be maintained i.e. in case of minor works maintain a material Estimate Control Register for each sanctioned estimate/work. This register will show at any point of time. The cumulative quantity and value of material received in respect of major material items and cumulative value of petty material items vis-a-vis sanctioned requirements. The register shall also indicate consumption and balance of material in hand both with regard to the quantity and value on last day of each month/financial year or on completion of work.</li> <li>2. This Register shall be maintained by the sectional officer/junior Engineers and other authorised officials for all the minor works under capital/revenue accounts.</li> </ol>	As and when new work starts
J.E. Works/S.O.	<p align="center">A-Capital Works (Minor)</p> <ol style="list-style-type: none"> <li>3. Maintain the Register both in respect of quantities and value. Show quantities in blue/black ink and value in red ink.</li> <li>4. Enter estimated quantity and value of each article at the top in the columns provided in case of electrical works. In case of civil works, work out the estimated quantity and value of each item of material with reference to the quantities of items of works as per sanctioned estimates and as per formula given in the column Schedule of Rates or otherwise as approved by the competent authority (Where there is no such formula in the common schedule of rates).</li> </ol>	As and when

RESPONSIBLE	ACTION	TIMING
AE/AEE	5. Sign the estimated quantity and value entered in the register in token of check.	As and when
JE/Works	6. Update the register one very receipt of material so as to show the material actually drawn for each material item against sanctioned estimate.	Immediately
	7. Enter the consumption of material in the register with reference to the entries recorded in the Electrical Measurement Book (Form CE-30) after the completion of electrical works. In case of civil works, work out the consumption of materials with reference to the formula given in common schedule of Rates or otherwise as approved by the competent authority as per measurement of items of work recorded in the Works measurements Book (Form CE-01).	After the completion of work
	8. Return unused material, if any, to store through Store Return Warrant (Form MAT-34) after completion of work and make an entry in the register as minus receipts.	-do-
<b><u>B-Annual Repairs and Maintenance works</u></b>		
JE/Works	9. Enter only total value of material as per estimate in the register in value column.	As and when
	10. Enter the consumption of materials in the register given reference to location (s) where materials are used.	
AE/AEE	11. Verify the consumption of principle items of materials such as conductor cable, whether proof, switchgear, cable boxes etc. in case of electrical works and cement sand, Bajri, wood, paints etc. in case of civil works and initial the entries with date.	

RESPONSIBLE

ACTION

TIMING

12. Adjust the unused materials, if any, at the close of the financial year as prescribed in the Material Accounting Manual-Subject code-56.

**C-Special Estimate**

13. The accounts of special estimates shall be maintained on the same lines as in case of Capital Works. The measurement of materials used on these works shall be recorded in the Electrical Measurement-Book (From CE-30) or works Measurement-Book (Form CE-01) as the case may be.

**D-General**

14. No page should on any account be torn out of the register nor should any entry be erased or disfigured so as to be illegible. Any cutting made in the register should be attested by JE, AE/AEE incharge.
15. The monthly transactions of materials issued to works both Capital and Revenue Shall be posted in the register from each Store Requisition for materials drawn from stores and from each voucher for the materials purchased directly for the works.
16. The mterials returned to stores shall be shown as minus entry in the register.  
**Note:** Use of Stores Transfer Warrant for transfer of materials from one work to another works is strictly prohibited.
17. Net receipt of each month and progressive totals both in respect of quantities and value shall be worked out.
18. Every entry in the register shall be signed by the JE/SO incharge of work.

RESPONSIBLE	ACTION	TIMING
	19. The register shall be checked monthly by the SDC and signed by AE/AEE in token of check.	
	20. The register shall be checked by the Divl. Supdt./Accounts during annual inspection of the Sub Division. It shall be seen by the Divisional Officer that the register is properly maintained.	
<b>FORM TITLE</b>	<b>FORM NO</b>	
Material Estimate Control		
Register (MECR)	MAT-28	
Works Measurement Book	CE-01	
Electrical Measurement Book	CE-30	
Store Return Warrant	MAT-34	

### 18-Preparation and Authorisation of Store Requisitions (SRs)

RESPONSIBLE	ACTION	TIMING
JE Works	<p>1. Prepare 5 copies of Store Requisition (4 in case of Thermal Projects) distinctively mentioning:</p> <ul style="list-style-type: none"> <li>(i) Name of work</li> <li>(ii) Capital/O and M</li> <li>(iii) Sanctioned Estimate No.</li> <li>(iv) Description of Material &amp; Code No.</li> <li>(v) Quantity as per estimate</li> <li>(vi) Quantity already drawn</li> <li>(vii) Quantity now required</li> <li>(viii) Specimen signature of the person authorised to collect the materials.</li> </ul>	As and when
	<p>2. Put up SR to the SDO Incharge.</p>	Immediately
SDO Incharge	<p>3. Approve the SR after carrying out the following:</p> <ul style="list-style-type: none"> <li>(i) Scrutinise the SR as to its completeness of details of all entries therein.</li> <li>(ii) Check that all the SRs till date have been accounted for in the IWR/MECR.</li> <li>(iii) Check up with reference to IWR/MECR to determine the net receipts till date of various material items vis-a-vis the total quantities as per the sanctioned estimate in respect of major material items however. in case of petty material items sanctioned estimated value shall be compared with the value of material already received.</li> </ul>	
	<p>4. In case the issue of material as per SR in question if authorised will exceed the limit sanctioned look into the causes of the same and obtain approval of the competent authority.</p>	As and when



RESPONSIBLE	ACTION	TIMING
JE Works	5. Present the SR to the SDO store and follow procedure as per subject code 19.	

<b>FORM TITLE</b>	<b>FORM NO</b>
Store Requisition	MAT-29
Material Estimate	
Control Register (MECR)	MAT-18
Initial Works Register (IWR)	Existing

### 19- Issue of Materials and stock Card Posting

RESPONSIBLE	ACTION	TIMING
SDO Stores	1. Scrutinise the SR as to its completeness of details authorisation etc and mark it to Store Keeper, if SR is in order.	As and when
Store Keeper	2. Check up by reference to the stock card for each of the items in SR, if there is adequate stock in hand of item requisitioned.	Same day
	3. Get the SR approved by officer in charge stores.	
	4. Assign a running serial number on the SR.	
	5. Post the material issued in the stock card.	
	6. Sign the SR with date in token of having posted the issued in the stock card.	
	7. Get the dated signature of the person authorised as per SR to collect the material acknowledging the receipt of material with date.	
	8. Issue the material along with paid copy of SR to the recipient.	Immediately
	9. Prepare a gate pass in triplicate. Enter SR number and date on it. Hand over one copy to the recipient having marked on it 'Gate Keeper Copy'. Forward another copy to Gate Keeper having marked on it 'Consignee's copy.	
Security Staff	10. Compare the material leaving the store with reference to the Gate Pass and SR. Enter the details of material leaving the store in the Material Outward Register.	On material leaving premises
	11. Exchange the recipient copy of Gate Pass	-do-

RESPONSIBLE	ACTION	TIMING
	<p>with Gate Keeper's copy. Stamp both the copies "entered in Material Outwards Register vide entry no.....and date....."</p> <p>Note : Security Staff will associate with the Stocking and issue Section for count/ weigh-ment/measurement of material to be issued.</p>	
JE Works	12. Record the material received in the IWR/ MECR.	Immediately
Store Keeper	13. File one copy of SR in running serial order.	
	14. Forward the balance 3/2 copies of SR as under	
	<p>(a) In case of CE(S&amp;D) stores:</p> <p>(i) One copy of CE(S&amp;D) for computerisation</p> <p>(ii) One copy to Evaluation cell</p> <p>(iii) One copy to material receiving Division.</p>	Fortnightly
	<p>Note: Division will in turn get confirmation on such Srs received from stores from the Sub-Divisions concerned of actual receipt of material by sending and receiving back the SRs.</p>	-do-
	(b) In case of Thermal projects and construction/Hydel stores 2/3 copies to store evaluation cell.	Same day
Evaluation Cell CE(S&D)	15. Receive one copy of SR with itemwise evaluation from computer cell.	Within 15 days of receipt of SRs from stores
	16. Raise Sub-Divisionwise separate IUT Bills for material issued to OP/RE Sub-Divisions under accounting unit concerned. for	-do-

RESPONSIBLE	ACTION	TIMING
	capital and O&M works. forward one copy of the duly evaluated SRs to concerned divisions alongwith IUT Bills. follow procedure as per IUT Manual.	
Division	17. Receive IUT bill and follow procedure as per Inter Unit Accounting Manual for its settlement.	
Evaluation Clerk (Construction/Hydel Stores) AO Evaluation Thermal Project Stores	18. Receive 3/2 copies of SRs from stores.	Same day
	19. Evaluate SRs as per subject code 33.	-do-
	20. Post the material issued as per SR on the issue side of Value Ledger Cards.	-do-
Evaluation Clerk (Construction/Hydel Stores)	21. Forward one copy of evaluated SR to the Sub Division for accounting purpose .	-do-
	22. Forward one copy of evaluated SR to the Division along with monthly account.	Monthly
	23. Where material is drawn by another Accounting Unit not having stores forward both copies of SR to Division with monthly accounts. Division will in turn forward one copy of SR to concerned division with IUT bill. Note: In case of Construction Hydel stores where material is drawn by another Accounting Unit. the recipient of material will get his copy of SR evaluated from the evaluation clerk at the time of drawing of material itself.	
Evaluation Cell Thermal Project	24. Forward one copy of the evaluated SR to the user Field Unit.	Same day

RESPONSIBLE	ACTION	TIMING
Evaluation Cell (all)	25. File one copy of SR in the file in serial order.	
SDO Stores	26. Ensure that all SRs are accounted for in the same month in which the materials are issued.	

FORM TITLE	FORM NO.
Store Requisition	MAT-29
Stock Quantity Cards	MAT-30
Value Ledger Cards	MAT-31
Gate Pass (Exiting)	MAT-32
Security Staff Material	
Outward Register	MAT-33

**20- Preparation and Authorisation of Store  
Return Warrant (SRW)**

RESPONSIBLE	ACTION	TIMING
JE Works	1. Prepare 5 copies (4 in case of Thermal project stores) of Stores Return Warrant distinctly showing:  (i) Sanctioned Estimate No/Work to which the Material was issued initially (ii) Material code (iii) Material description (iv) Quantity of material returned (v) Earlier SR No. and date of issues out of which materials are being returned as per SRW (in the remarks column).	As and when
	2. Get the SRW approved by SDO Incharge.	-do-
Security Staff	3. Enter the material entering the Store's premises in the Security Staff's material Inward Register after verifying the material with reference to SRW. Note the inward Register entry no. and date on the SRW.	-do-
JE Stores	4. Compare the material returned with the particulars thereof given in the SRW as to the quantity, description, quality/(per visual inspection only) etc.	Same day
	5. Scrutinise the SRW as to its completeness correctness, authorisation and get any missing or inaccurate data in SRW filled up/corrected.	-do-
	6. Prepare 3 copies of GRN.	Immediately
	7. Note the GRN No. and date on the SRW.	-do-
	8. Get the GRN and SRW approved by the S.D.O. stores.	-do-
Store Keeper	9. Follow steps 6 to 10 subject code 13.	-do-

RESPONSIBLE		ACTION	TIMING
JE Store	10.	Return two copies of SRW (one copy in case of Thermal Project Stores) duly acknowledged for material received and GRN No. and date noted on it to the returning person. Note: Sub Division in turn will send one copy of SRW to the Division monthly.	Immediately
	11.	File one copy of the SRW in a file serially numbered. Not the serial number on the office copy of the GRN as well.	Immediately
	12.	Distribute copies of GRN and SRW as under: (a) In case of GRN to CE/S&D: (i) One copy of GRN to CE/S&D for computerisation (ii) 2 copies of SRW and one copy of GRN to Evaluation Cell. (b) In case of Construction/Hydel stores 2 copies of GRN. 3 copies of SRW and in case of Thermal Project Stores 2 copies of GRN and 2 copies of SRW to Evaluation Cell.	Fornightly  Same day
AO Evaluation Cell (CE/S&D Stores)	13.	Forward one copy of SRW duly evaluated to the division along with U-cheque Follow procedure as per IUT manual (Division shall forward one copy of the evaluated SRW to the Sub Division (see Note below step 10).	Within 15 days
Evaluation Clerk Construction/ Hydel Stores/AO Evaluation Thermal Projects	14	Receive SRWs and GRNs from the store	Same day
	15.	Evaluate GRNs and SRW as per subject code 32.	-do-
	16.	Post the material received as per GRN on the receipt side of relevant Value Ledger Card.	-do-

RESPONSIBLE	ACTION	TIMING
Evaluation Clerk Construction/ Hydel Store	17. Forward one copy of the evaluated SRW to Sub Division for accounting purposes.	Same day
	18. Forward one copy of evaluated GRN and one copy of SRW to the Division alongwith monthly account.	Monthly
	19. However, where material is returned by accounting unit not having stores, forward both the copies of SRW and a copy of GRN to Division. (Division will in turn forward one copy of evaluated SRW to the concerned accounting unit with U-cheque).	-do-
AO Evaluation Cell Thermal Project	20. Forward one copy of evaluted SRW to the user. Field Unit for accounting purposes.	Same day
Evaluation Cell (all)	21. File copy of GRN in serial order and attach one copy of SRW to the GRN.	
Returning JE	22. Record the material returned as per acknowledged SRW in the IWR/MECR.	Immediately on return of material
<p>Note: In case of Construction/Hydel stores where material is returned by an Accounting Unit not having stores. the returning person will get SRW evaluation clerk while returning the material to stores.</p>		

FORM TITLE	FORM NO.
Material Estimate Control Register	MAT-28
Store Return Warrant	MAT-34
Security staff Material Inward Register	MAT-15
Goods Receipt Note (Departmental Receipts)	MAT-35



**21-Issue of Material to Contractors in case  
of through Rate Contract**

RESPONSIBLE	ACTION	TIMING
Engineer Officer Incharge	1. On receipt of a demand from a contractor for issue of materials to him against a specific work:	As and when
	(i) Ascertain by reference to the concerned work order (WO/contract) whether the Board has agreed to supply materials to him, and (ii) Ascertain by reference to MECR/ IWR (to be maintained for each contractor/contract wise) whether material required by the contractor is for bonafide use on work and is within the quantity limit sanctioned to be issued to contractor for particular contract.	
	2. If any of the above conditions is not fulfilled, obtain a special approval of the competent authority for the issue, recognising clearly the consequent excess, if any.	Immediately
JE Works	3. Prepare SR and note clearly therein inter alia name of the contractor and reference of the request from the contractor. Stamp the SR issue for contractor'. Get it approved by Officer Incharge.	-do-
	4. Draw the material from stores by following the procedure as per Subject code 19 for issues.	
	5. Prepare 3 copies of Contractors Material Issue Note (CMIN) and get it approved by Officer Incharge.	Or receipt of material
	6. Obtain the dated signature of the contractor or of his authorised representative on	

RESPONSIBLE	ACTION	TIMING
	CMIN acknowledging the receipt of material as per CMIN.	
	7. Hand over one copy of the CMIN and material to the contractor/authorised representative.	Or receipt of material
	8. Post and MECR/IWR for the issue of material to the contractor.	Immediately
	9. Forward one copy of the CMIN to bill passing Section.	Next day
Bill Passing/ Accounts Section	10. Receive CMIN from the field engineer.	As and when
	11. Post the CMIN number, its date and the quantity issued in the Material Issued To Contractor Subsidiary Ledger. Value shall be filled in on receipt of valued SR.	Same day
	12. File the CMIN in the relevant contractor file in chronological order.	Immediately
	13. Receive valued SR/SR Abstract from the Store Evaluation Cell.	As and when
	14. Post the value as per SR on debit side against particular entry in the Contractor Subsidiary Ledger by reference to the SR number given on the CMIN.	Immediately
	15. Note the value as per SR on the relevant CMIN, necessary transfer to capital work in progress a/c or specific expenses account from the Contractor Material Control Account will be effected at the time of contractor's bill passing only. Difference between agreed rate and issue rate will adjusted to the account of work concerned.	

RESPONSIBLE	ACTION	TIMING
Officer Incharge	16. Reconcile the balance in the Subsidiary Ledger with Contractor Control Account in the General ledger  17. Review the Contractor ledger to see that it is posted up-to-date and the accounts are pursued regularly.	Monthly

FORM TITLE	FORM NO.
Contractor Material Issue	MAT-36
Note (CMIN)	MAT-29
Store Requisition	MAT-37
Material Issued to Contractor	
Subsidiary Ledger	

## 22-Return of Materials from Contractors in case of Through Rates Contract

RESPONSIBLE	ACTION	TIMING
SDO Works	1. On being approached by a contractor desirous of returning any material issued against work, ascertain by reference to the Material Estimate Control Register MECR/IWR whether materials in question were in fact so issued earlier by the Sub-Division/Divn.	As and when
JE Works	2. Carry out the inspection of materials so returned.	Same day
	3. On being satisfied about the condition of the material to be returned, prepare Contractor Material Return Note (CMRN) in triplicate. Enter the particulars and quantity of materials returned and evaluate the materials at the agreed rates.	
	4. Prepare Store Return Warrant (SRW) and note the SRW number and date on the CMRN. Write clearly the name of contractor on SRW Stamp SRW: "RETURNED BY CONTRACTOR" Get CMRN and SRW approved by SDO.	
	5. Hand over one copy of the CMRN to the contractor and take possession of materials to be returned.	-do-
	6. Post the Material Estimate Control Register/IWR for the materials returned as per CMRN/SRW.	-do-
	<p>Note : The process of making CMRN and SRW and returning of material to the stores may be carried out simultaneously by the JE in association with the contractor. There is no need of handing over the material first by contractor to JE and then in turn by JE to stores.</p>	

RESPONSIBLE	ACTION	TIMING
Bill Passing/ Accounts Section	7. Follow the procedure for return of materials against SRW as per subject code 20. Note GRN No. and date on the CMRN.	After return of material
	8. Forward one copy of CMRN to the Bill Passing/Accounts Section.	Same day
	9. Receive the CMRN from the field engineer.	-do-
	10. Receive the valued SRW/GRN Abstract from the Stores Evaluation Cell/Sub Division.	As and when
	11. Follow steps 11 to 15 of subject code 21 except for the following differences:  (i) SR and CMIN shall be read as SRW and CMRN (ii) Value as per SRW shall be posted on the credit side of subsidiary ledger.	

FORM TITLE

FORM NO.

Contractor Material  
Return Note (CMRN)  
Store Return Warrant  
Material Issued to Contractor  
Subsidiary Ledger

MAT-38  
MAT-34  
MAT-37

### 23-Transfer of Material from one Job to another Job within same Accounting Unit

RESPONSIBLE	ACTION	TIMING
	<p>Transfer of materials from one job to another job outside the Accounting Unit is strictly prohibited. Ordinarily Inter job transfer within the same Accounting Unit should be avoided. However, if due to some practical considerations e.g. heavy transport expenditure, inter job transfers have to be made, prior approval of the Superintending Engineer should be obtained. SR and SRW should be prepared and accounted for in the month in which the material is physically transferred from one work to another.</p> <p style="padding-left: 40px;">In case of such transfers, following steps should be taken.</p>	
Transferor user deptt/ JE	1. In case the material required for a job is available being surplus with another job within the same Accounting Unit, Prepare SR and have it approved by the SDO incharge.	As and when
Transferor user deptt/ JE	2. Receive SR and check: (i) Completeness and proper authorisation of SR (ii) whether the quantity requisitioned is surplus and can be spared without affecting the execution of the work etc.	Immediately on receipt of SR
	3. In case material can be issued, fill the quantity issued column of SR.	Immediately
	4. Prepare SRW for the material to be transferred	-do-
	5. Get the SR as well as SRW approved by the SDO incharge.	-do-
	6. Issue material to the transferee JE and have it acknowledge on the SR and SRW.	

RESPONSIBLE	ACTION	TIMING
	Return one copy of SR Stamp both SR and SRW. "Paper transaction only." and cross refer the SR and SRW number and data on each other.	
	7. Record the SRW in the IWR/MECR.	Immediately
	8. Forward SR and SRW to the JE Stores.	
JE/SK Stores	9. Receive SR and SRW.	
	10. Follow the same procedure as per subject code 19 for issue of materials and subject code 20 for return of material except that there will not be any physical movement of material.	As and when
Transferee/JE Works	11. Record the materials received as per SR in the IWR/MECR.	On receipt of material

FORM TITLE

Store Return Warrant

Store Requisition

Material Estimate Control

Register

IWR

FORM NO.

MAT-34

MAT-29

MAT-28

Existing

## 24-Issue of Store Allocation Order for Transfer of Material from one Store to another Store

RESPONSIBLE	ACTION	TIMING
Chief Engineer (Store & Disposal)	<ol style="list-style-type: none"> <li>1. Ascertain the need and scope for inter store allocation of critical materials and items of wide/common use at various stores location by reference to the following:                             <ol style="list-style-type: none"> <li>(i) Stock card balance as per periodic returns received from stores</li> <li>(ii) Likelihood of delivery of materials from suppliers in the following period on the basis of Purchase Orders in pipe line.</li> <li>(iii) Minimum and maximum levels fixed for each materials in a particular store.</li> </ol> </li> <li>2. Based on the above assess existing or likely surpluses/deficits at various stores locations.</li> <li>3. Ascertain the materials and the quantities that can/should be transferred from one Store to another, rather than purchasing fresh materials.                             <ol style="list-style-type: none"> <li>(i) Minimise inventories for the central stores as a whole</li> <li>(ii) Minimise storage cost/losses</li> <li>(iii) Minimise procurement costs and transit losses thereupon</li> <li>(iv) Avoid stock-out/excess stock position and consignment losses/expenses.</li> </ol> </li> <li>4. Issue appropriate number of copies of Store Allocation Order (SAO) to the two or more stores invoices, as the case may be, showing:                             <ol style="list-style-type: none"> <li>(i) SAO serial number and date</li> <li>(ii) One or more prospective transferor</li> <li>(iii) One or more prospective transferee stores</li> <li>(iv) Materials Group, code and description</li> <li>(v) Quantities to be transferred by one/more store (s) to the other (s)</li> </ol> </li> </ol>	<p>Monthly and as and when</p> <p>Immediately</p>



RESPONSIBLE	ACTION	TIMING
	(vi) Unit of measurement	
	(vii) Time limit thereof, if any	
	(viii) Other instructions, if any, e.g. : (a) mode of despatch (b) nature of packing (c) transit cost/losses to be borne by which stores etc.	
	(ix) Invitation for objections, if any, to CE(S&D) with reasons for the same and time limit therefor.	
	(x) Instruction to have a feed back on execution/non execution with reasons therefor of SAO within the prescribed time unit, etc.	
	5. Await follow up and obtain the feed back on execution/non execution of SAO (With reason therefor) within prescribed time limit taking appropriate follow up/corrective measures if and as required.	
SDOs Issuing/ Receiving Stores	6. Have one copy of SAO filed in chronological order.	
Store Keeper Receiving Store	7. Prepare 2 copies of Store Indent and follow the procedure as per subject code 25.	

FORM TITLE	FORM NO.
Store Allotment order	MAT-39
Store Indent (Existing)	MAT-40



## 26-Issue of Material and Stock Card Posting -Inter Store Transfers

RESPONSIBLE	ACTION	TIMING
	<p>The transfer of material from project stores to the stores outside the project shall not be made except with the approval of the Chief Engineer of the project. Such transactions shall be settled in cash and not through book adjustment.</p> <p>In case of CE(S&amp;D) and Construction (TLSC/ Grid) Stores, Inter Store transfers shall be made with the approval of CE(S&amp;D)/SE. Materials earmarked for specific works/project shall not be issued to other works except with the approval of the Chief Engineer.</p>	
Issuing Storekeeper	<ol style="list-style-type: none"> <li>1. Upon receipt of Store Indent from other store ascertain:               <ol style="list-style-type: none"> <li>(i) Where Store Allocation Order (SAO) has been received compare the Store Indent with the office copy of SAO received</li> <li>(ii) Where no SAO is received/or not required to be received, check whether indent has been authorised by the competent authority to permit inter store transfer.</li> <li>(iii) Balance as per Stock Card</li> <li>(iv) Store Indent is in order</li> <li>(v) Check the identity of the collecting agency/ Board employee by taking and comparing his signature on the store Indent.</li> </ol> </li> <li>2. In case of ability to transfer material in part/in full, fill the quantity issued column of Store Indent.</li> <li>3. Prepare 6 copies of Store Challan (7 copies in case of Construction/Hydel Stores)</li> </ol>	<p>As and when</p> <p>Immediately</p> <p>-do-</p>

RESPONSIBLE	ACTION	TIMING
	and get it approved from an authority not less than an Executive Engineer. Note the Store Indent number on the Store Challan.	
	4. issue materials and follow steps 4 to 7 of subject code 19 for issue of material and posting in Stock Cards.	Same day
	5. Hand over one copy of Store Challan to the collecting person against his acknowledgement on the Store Challan.	-do-
	6. Follow step 9 of subject code 19 to prepare Gate Pass etc.	-do-
	Note: In case material is drawn from stores other than CE(S&D), get SC evaluated from Store evaluated cell at the time of taking delivery of material	
Security Staff	7. Follow steps 10 and 11 of subject code 19	Same day
Store keeper	8. Retain one copy of the Store Challan and file Store Indent received from the transferee store in running serial order.	
	9. Distribute 5/4 copies of Store Challan as under:	
	(a) In case of CE(S&D) stores:	
	(i) One copy of CE(S&D) for computerisation	Fortnightly
	(ii) Three copies to AO Evaluation.	-do-
	(b) In case of Construction/Hydel and Thermal Project Stores, 5/4 copies to Evaluation clerk/Cell.	Same day
Evaluation Clerk Construction/ Hydel Stores	10. Evaluate Store Challan as per subject code 33 and post Value Ledger Cards	-do-

RESPONSIBLE	ACTION	TIMING
AO Evaluation Cell Thermal Projects	11. Have the material issued as per Store Challans posted on the issue side of relevant Value Ledger Cards.	Same day
	12. Forward one copy of evaluated Store Challan to the transferee AO Evaluation cell/Sub divn.	-do
AO Evaluation Cell CE(S&D)	13. Forward one copy of Store Challans as per step 12 above and use other two copies for Inter Unit Accounting.	Within 15 days of receipt of SCs from stores
Evaluations Clerk Construction/Hydel Stores	14. Forward 3 copies of Store Challans to division along with monthly accounts. (Division shall use two copies of Store Challans for Inter Unit Accounting.)	Monthly
AO Evaluation Cell Thermal Project	15. Use 2 copies of store Challans for inter Unit Accounting.	
Evaluation Cell (all)	16. File one copy of the Store Challan in serial order.	
FORM TITLE Store Indent (Existing) Store Challan	FORM NO. MAT-40 MAT-41	

**27- Receipt of Material from Other Stores  
-Inter Store Transfers**

RESPONSIBLE	ACTION	TIMING
Security Staff	1. Compare the material entering the store with reference to the Store Challan.	As and when
	2. Enter the particular of materials in the Material inward Register and record the Material Inward Register entry no and date on the Store Challan.	Immediately
JE Stores	3. Receive material with Store Challan from the issuing store through the transporter/Board employee.	As and when
	4. Compare the material received with the particulars thereof as per Store Challan as to the quantity, description, quality (per visual inspection only) etc.	Immediately
	5. Record the particulars of material in the office copy of the Store Indent and the date of the receipt of material.	-do-
	6. Prepare 3 copies of GRN and have to the Store Keeper.	-do-
	7. Forward GRNs and material to the Store Keeper.	
Store Keeper	8. Follow steps 7 to 10 of subject code 13.	
	9. Note GRN no. and date on the office copy of Indent.	
	10. Scrutinise the office copy of the Store Indent to ascertain the cases where GRN number and date is not written. Follow up with the person who was deputed to collect the material from the issuing store.	Weekly

RESPONSIBLE	ACTION	TIMING
JE Stores	11. Forward 2 copies of GRN to Evaluation Cell.	Daily (Fortnightly in CE/S&D Stores)
Evaluation Cell	12. Receive 2 copies of GRN from stores	-do
	13. Receive one copy of evaluated Store Challan from transferor Store Evaluation Cell.	As and when
	14. Evaluate the GRN at the rates indicated in Store Challan.	Same day
AO Evaluation Cell CE(S&D)	15. Receive evaluated GRN against Store Challan from the COS computerisation.	Monthly
Evaluations Clerk Construction/Hydel Stores	16. Forward one copy of GRN to the division along with monthly account.	
Evaluation Cells	17. File one copy of GRN and the evaluated Store Challan in serial order.	
Officer Incharge Stores	18. Ensure that GRNs of materials received during a month have been prepared and accounted for the same month.	

FORM TITLE	FORM NO.
Store Challan	MAT-41
Seurity Staff Material	
Inward Register	MAT-15
Store Indent (Existing)	MAT-40
Goods Receipt Note (Departmental)	MAT-35

## 28-Transfer of Stores within Division/CE (S&D) (TWD)

RESPONSIBLE	ACTION	TIMING
	Transfer of materials from one store to another within the same Division/CE(S&D) shall be accounted for in the same month. The material shall not be transferred during last days of a month except in case of emergency in which case the Receiving Store will account for the material in the month of issue.	
Store Keeper (Receiving Store)	1. Prepare Store Indent in duplicate and get it approved by the SDO incharge.	As and when
Store Keeper (Issuing Store)	2. Follow step 4 of subject code 25. 3. Follow step 1 and 2 of subject code 26. 4. Prepare 5 copies of Store Challan. 5. Follow steps 4 to 6 of subject code 26. Hand over two copies of SC to the collecting official	
Security Staff (Issuing Store)	6. Follow steps 10 and 11 of subject code 19.	
Store Keeper	7. Forward two copies of the Store Challan as follows: (i) One copy of CE(S&D) Computerisation Cell. (ii) One copy to AO Evaluation.	Fortnightly
Security Staff (Receiving Store)	8. Follow step 1 and 2 of subject code 27.	
JE/SK Receiving Store	9. Follow step 3 to 11 of subject code 27.	
Officer Incharge Store	10. Follow step 18 of subject code 27.	
JE Store	11. Forward: (1) One copy of GRN to CE(S&D) computerisation Cell.	-do-



RESPONSIBLE	ACTION	TIMING
	(2) One Copy each of GRN and SC to AO evaluation.	
AO Evaluation Cell	12. Have the material as per SC recorded in the TWD Register. Separate folio to each transferring store will be assigned.	Monthly
	13. One receipt of GRN against the SC particulars of GRN will be recorded in TWD Register and the quantity received as per GRN compared with the quantity issued as per SC.	
	14. Follow up with the receiving store and the issuing store for the discrepancies noticed or delay in receiving the GRN if any.	
	15. Prepare in duplicate a list of TWDs pending clearnace at the month end showing:  (i) Name of Issuing and Receiving stores. (ii) SC No. and date (iii) Particulars of materials and value as per SC. (iv) Other details if any.	Immediately
	16. One copy of the list will be forwarded to CE (S&D).	
CE (S&D).	17. Take up matter with SDO Incharge defaulting store in cases where there is delay in accountal of TWDs.	
Divisional Officer	18. Similar procedure will be followed in case of Hydrel/Construction Divisions having more than one Store Sub Division under them.	
FORM TITLE	FORM NO.	
Store Indent (Existing)	MAT-40	
Goods Receipt Note (Departmental)	MAT-35	
Transfer within Division (Materials) Control Register	MAT-42	

## 29-Accountal of Obsolete Materials

RESPONSIBLE	ACTION	TIMING
SDO Stores	1. Have the list of non-moving/dead items and slow moving items prepared separately in duplicate showing the materials description date of receipt of material, user (if specific), quantity etc. submitted to Division/CE(S&D)	Half yearly in Jan. and July
Divisional Officer	2. Review the lists and determine the items which are considered obsolete and also which are not required for use in future. Have the lists submitted to the Superintending Engineer with recommendations.	Within one month of receipt
SE/CE(S&D)	3. Consider the lists and recommendations as per step 2 and approve the lists as per Delegation of Powers after obtaining the comments of user Divisions/Circles where necessary. Approval of Chief Engineer will be obtained where required Return the approved lists.	-do-
JE Stores	4. Receive one copy of approved obsolete store list and prepare 3 copies of Obsolete Store Slip. Forward two copies to Store Keeper duly approved by SDO incharge.	Within 3 days
Store Keeper	5. Based on the slip, remove the obsolete items and store these in a separate place in stores marked 'Obsolete Stores Items'.	Within a week
	6. Open new Stock Cards for the obsolete stores items under the dated signatures of SDO stores.	-do-
	7. Post the obsolete items in the old Stock Cards as a normal issue and note obsolete items Stock Cards number in the remarks column.	-do-
	8. Post the obsolete items in the new cards marked obsolete items' as receipt and cross refer the old card number and Obsolete Store Slip number.	-do-

RESPONSIBLE	ACTION	TIMING
	9. Enter the new card number on the Obsolete store slip and sign it with date.	Within a week
	10. Retain one copy of the Obsolete Store Slip and file it in chronological order.	-do-
	11. Forward one copy of the Obsolete Store Slip to Evaluation Cell.	-do-
Evaluation Cell CE(S&D)/Thermal Projects Evaluation Clerk Construction/ Hydel Stores	12. Receive one copy of Obsolete Store Slip from store.	As and when
	13. Evaluate the material at the rate borne on the Value Ledger Card.	-do-
	14. Open new Value Ledger Cards for obsolete material items under dated signatures of Officer Incharge and post the obsolete items. Cross refer the Value Ledger Card number on both the old and new Value Ledger Card. Mark on the new card 'obsolete item'.	-do-
	15. Analyse the value of materials transferred to Obsolete Store into various material groups.	-do-
	16. Pass the relevant accounting entry on the basis of Obsolete Store Slip by passing JV.	-do-
SDO Store	17. Lists of Obsolete Stores and surplus material will be sent to SE disposal Cell through Sr. XEN stores.	By March and Sept. end
Sr. XEN Store/ CE(S&D)	18. Pursue matter with SE Disposal Cell for obsolete/surplus item not disposed off.	

FORM TITLE  
 Obsolete Store Slip  
 Stock Quantity Card  
 Survey Report (Existing)

FORM NO.  
 MAT-43  
 MAT-30  
 MAT-44

### 30-Accountal of Scrap Returned from Works/Workshops

RESPONSIBLE	ACTION	TIMING
CE (S&D)/Project Authorites	1. Fix the standard rate where possible (e.g. per kg. of copper scrap) of all major material scrap. In respect of other major items of scrap where standard rates cannot be fixed, issue guidelines for valuation of scrap. In respect of petty items of scrap, some value depending upon the condition/type shall be assigned by officer in charge of the Store.	Every year
User Deptt. JE	2. Circulate the Standard Rates/guidelines to various stores and store Evaluation Cells. 3. Deliver scrap items to store against SRW by following the same procedure as subject code 20.	As and when
JE Stores	4. Value the SRW and GRN as per the standard rates/guidelines issued by CE (S&D)/Project Authorities. Follow procedure as per subject code 20.	
SDO Stores	5. Intimate quantity of scrap returned from works to officer incharge of Board's workshops were a scrap item is used; otherwise to SE Disposal Cell through Sr. XEN Stores/JE (S&D).	

### 31-Re-rolling conversion and Fabrication of Material

RESPONSIBLE	ACTION	TIMING
<b>(A) Departmental Fabrication</b>		
Store Keeper	1. Issue materials against approved Store Requisition/Store Challan as the case may be to departmental workshop by following the normal procedure for issue materials.	As and when
JE Stores	2. Receive the processed material and also the scrap from departmental workshop against duly evaluated Store challan/Store Return Warrn (SRW) duly approved by SDO Stores.	-do-
SDO Stores/CE/ (S&D)	3. Transfer price will not be more than the market price of the material, after taking credit for sale value of scrap, if any.	
JE Stores/ Store Keeper	4. Follow the procedure for receiving the materials and making of GRN as per subject code 13 and evaluate GRN at the transfer price indicated in the Store Challan/SRW.	
<b>(B) Fabrication from Outside Party by User Department's</b>		
Where material is to be issued for fabrication to an outside fabricator, follow the steps as below :		
SDO Incharge Work	1. Have a Store Requisition (SR) for the materials to be despatched to fabricator prepared. Approve the SRT with reference to requirements/provisions of the contact and sanctioned estimate of the work.	As and when
Store Keeper	2. Receive the SR and a copy of the work estimate for getting the material fabricated from outside party	

RESPONSIBLE	ACTION	TIMING
Officer Incharge Stores	3. Approve the SR after varifying that it is properly authorised and is covered under work estimate/contract.	
Store Keeper	4. Issue materials as per normal procedure for issue of stores.	
SDO/Sr. XEN Incharge Work	5. On receipt of IUT bill, cost of material shall be debited to 22.720. "Materials issued to fabricators" per contra credit to Inter Unit Accounts. IUT bill will be settled as per procedure laid down in IUT Manual.	
JE Incharge Work	6. Receive back the fabricated material alongwith fabricators challan. Prepare In-spection Note in duplicate.	
SDO/JE Incharge Work	7. Follow procedure as per steps 21 to 25 of subject code 11.	
	8. Enter the material received in the Measurement Book/Initial Works Register (IWR) Material-Estimates Control Register (MECR)	
	9. Verify the fabricators bill on account of fabrication charges and freight payable, if any by the Board. Forward the verified bill to the Bill Passising/Accounts Section.	
Account Section	10. Have Subsidiary Ledger for material issued to fabricator maintained. Open partywise folios.	
	11. Post material issued as per SR and fabricated material received back as per entry recorded in the Measurement Book/IWR/MECR in the relevant folio of the fabricator.	
Bill Passing/ Account Section	12. Check the bill for fabrication charges as per procedure laid down in subject code 43 and submit it to officer incharge.	

RESPONSIBLE	ACTION	TIMING
Officer Incharge Account-13. ing Unit	Pass the Bill after exercising checks and obesering formalities.	
	<b>(C) Febrication from Outside Party directly by Stores.</b>	
SDO Incharge Stores	1. Have a store requisition for the materials to be despatched to fabricator prepared. Approve the SR with reference to require- ments/provisions of contract/orders of CE/ (S&D).	As and when
Store Keeper	2. Issue materials as per normal procedures for issue of stores.	
Evaluation Clerk Const./Hydel Stores/Evaluation Cell	3. Material issued to fabricator shall be deb- ited to 22. 720 "Material Isued Fabrica- tors." as per contra credit to Store issue Accounts.	
JE Stores	4. Receive back fabricated material alongwith fabricator's challan. Prepare Inspection Note in duplicate.	
SDO/JE Stores	5. Follow procedure as per steps 21 to 26 of subject code 11.	
JE Stores/ Evaluation Cell	6. Evaluate GRN at the rate : cost of mate- rial issued plus fabrication charges plus freight charges, if any to be borne by Board. Note fabrication charges on the face of GRN for which fabricator's bill is to be passed.	
Evaluation Cells Accounts/Bill Passing Sections	7. Follow procedure as per steps 'B' 10 to 12 for maintenance of Subsidiary Ledger and processing/payment of bill of fabrication charges.	
Officer Incharge	8. Pass bill for fabrication charges. The ac- count will be debited to the cost of fabri- cated material.	

### 32-Valuation of Receipts-Goods Receipt Notes (GRN)

RESPONSIBLE	ACTION	TIMING
<b>(A) Purchases</b>		
Evaluation Cell/JE Stores	<ol style="list-style-type: none"> <li>1. Valuation of GRNs in respect of material supplied by outside parties shall be done by JE stores in case of CE (S&amp;D) stores and Construction/Hydel stores at the time of preparing the GRNs. In case of Thermal project stores GRNs shall be valued by Valuation Cell on receipt of GRNs from stores.</li>   <li>2. Valuation of GRN shall be done at standard rates as per the latest standard rate list, in respect of Standard Rates items otherwise at the PO rate. taking the total of:               <ul style="list-style-type: none"> <li>(a) Basic price</li> <li>(b) Excise duty</li> <li>(c) sales tax and</li> <li>(d) freight charges</li> </ul> <p style="margin-left: 20px;">This total would be termed as PO rates and would be calculated in respect of each item in the GRN. All other amounts in PO (i.e. insurance, packing expenses etc.) shall be ignored for the purpose of calculating PO rate.</p> </li> </ol>	As and when
<b>(B) Returns from Works</b>		
JE Stores/ Evaluation Cell	<ol style="list-style-type: none"> <li>1. Material returned from works against Store Return Warrant (SRW) shall be valued at the issued rates applicable for the month in which the materials are returned subject to step 2 below.</li> </ol>	
Officer Incharge Store	<ol style="list-style-type: none"> <li>2. Scrap returned shall be valued at standard rates fixed by the appropriate authority. Where standard rate is not fixed, rate shall</li> </ol>	



RESPONSIBLE	ACTION	TIMING
	be determined by the officer incharge of the store in accordance with the instructions/guidelines issued by Board/CE.	
	3. Dismantled material returned in good and reusable condition shall be valued at the rate assigned in SRw.	
	<b>(C) Transfers from other Stores</b>	
JE Stores/ Evaluation Cell	1. GRN prepared against Store Challan shall be valued as per valued Store Challan received form the issuing store.	
Officer Incharge	2. Ensure that all GRNs prepared during a month are appropriately evaluated and accounted for in the same month.	
FORM TITLE	FORM NO.	
Goods Receipt Note	MAT-17	
(Purchases)	MAT-34	
Store Return Warrant	MAT-35	
Goods Receipt. Note	MAT-41	
(Departmental)		
Store Challan		

### 33-Valuation of Issue of Materials

RESPONSIBLE	ACTION	TIMING
Store Clerk/ Evaluation Cell/ Computer Cell	<ol style="list-style-type: none"> <li>1. Value standard Rate items at the latest standard rate as per the Standard Rate List (SRL) where such a system is followed, otherwise value all issues at weighted average rate by taking into account opening balance of stock quantity and value and receipt-quantity and value, during the month.</li> <li>2. Store Incidental/Storage Charges shall be levied on issues in following cases:                             <ol style="list-style-type: none"> <li>(i) Capital works</li> <li>(ii) Contractors of works</li> <li>(iii) Deposit works</li> <li>(iv) BBMB/HSEB</li> <li>(v) Sale to contractor/suppliers and other private parties</li> <li>(vi) Shortage on physical verification of stores recoverable from employees etc.</li> </ol> </li> </ol>	As and when/ Monthly
Officer Incharge	<ol style="list-style-type: none"> <li>3. Ensure that all issues of materials are evaluated and accounted for in the month in which the transaction have taken place.</li> <li>4. Have the IUT Bills raised for materials issued to other divisions/Project as per IUT Manual.</li> </ol>	

### 34-Accounting for Containers

RESPONSIBLE	ACTION	TIMING
JE Stores	1. Record the number of containers received separately in the Goods Receipt Note.	As and when
Store Keeper	2. Open separate Stock Quantity Cards (under dated signatures of SDO) for recording the receipts and issues of containers.	-do-
Evaluation Cell	3. Open separate Value Ledger Cards (under dated signatures of SDO) to keep the quantity records of containers.	-do-
SDO Stores	4. Ensure that the containers received during a month have been accounted.	

### 35-Emergency/Spot Purchases

RESPONSIBLE	ACTION	TIMING
User Department	<p>1. In case of critical items required urgently and no stock of the same is available with stores, obtain a 'No Stock' certificate from stores</p> <p>2. Submit the proposal to the Competent Authority for purchase of material through Spot Purchase Committee giving the following information.</p> <p>(i) Name of work/Sanctioned estimate No.                      (ii) Material required with quantity and approximate cost                      (iii) Period for which supply would last                      (iv) Reference to purchase requisition/date vide which material was indented to procurement Cell.                      (v) Latest status of procurement action on the purchase requisition                      (vi) Whether the material is on rate contract? If so indicate rates                      (vii) Whether the material is a proprietary item                      (viii) From which station the material is proposed to be purchased.                      (ix) An outline of urgency/criticality involved in the case.                      (x) Anticipated further requirement, if any and action taken to arrange the same.</p>	<p>As and when</p> <p>Immediately</p>
Competent Authority	<p>3. Scrutinise the proposal and constitute Spot Purchase Committee as per provisions of Purchase Regulations, 1981 of the Board. (Regulation 6 (v) Purchase value shall be upto 50% of Competent Authority's own powers.</p> <p style="text-align: center;">In case of Spot Purchase Committee con-</p>	<p>As and when</p>

RESPONSIBLE	ACTION	TIMING
	stituted by the Central Purchase Committee. Project Purchase Committee or Purchase Committee (General, prior permission of the Member-Incharge shall be obtained.	
Spot Purchase Committee	4. Visit the market and collect quotations from suppliers. The number of quotations to be collected is to be in accordance with the Limited Tender Procedure suitably abridged to enable award of PO/contract on the spot (Regulation 6 (v) ).	Immediately
	5. Prepare a comparative statement. Determine and approve the lowest market rate Where rate other than the lowest is approved record reasons. Sign the quotations connected documents and comparative statement.	-do-
	6. Place purchase order on the approved tenderer.	-do-
	7. If material is available ex-stock, have the material collected and measured in measurement Book.	-do-
	8. If material is required for stock, have GRN prepared. Follow normal procedure for receipt and account of material.	-do-
	9. If material is directly chargeable to work, follow procedure as per Capital Expenditure and Fixed Assets Manual for receipt and account of material.	
	10. Pass the suppliers bill and issue cheque for payment.	
	11. On return to office, have a Bank Payment Voucher (BPV) prepared and approve, it.	

RESPONSIBLE

ACTION

TIMING

Follow procedure as per Cash and Bank Manual to have the cheque issued accounted for in the Cash Book.

- 12. In case material is not available Ex-stock, issue, delivery instructions to the supplier and follow the normal procedure for accounting and payment for material when received.

### 36-Preparation of Abstract to Receipts

RESPONSIBLE	ACTION	TIMING
<b>(A) Goods Receipt Notes (GRNs)-Purchases</b>		
Store Clerk/AO Evaluation Cell/ CE/(S&D) Computer Cell	1. Enter the GRNs in an abstract of GRNs to be prepared in duplicate/triplicate showing:	As and when GRN received and evaluated
	<ul style="list-style-type: none"> <li>(i) Sr. No.</li> <li>(ii) GRN number and date. GRNs should be recorded in serial order. For cancelled GRN write 'cancelled'</li> <li>(iii) P.O. number and date</li> <li>(iv) Supplier's name</li> <li>(v) Material value</li> </ul>	
	2. Further classify the material received into the following groups to determine the value of material purchased for:	Same day
	<ul style="list-style-type: none"> <li>(i) Steel</li> <li>(ii) Cement</li> <li>(iii) Transformers</li> <li>(iv) Metering equipment</li> <li>(v) Cables and conductors</li> <li>(vi) Poles</li> <li>(vii) Electric light fittings</li> <li>(viii) Spares</li> <li>(ix) Timber</li> <li>(x) Steel Pipes</li> <li>(xi) Others</li> </ul>	
	3. Forward one copy of the abstract to the Bill Passing Section alongwith GRNs and one copy to the Division/Accounting Unit (AU).	By 3rd of next month
Divn./ Accounting Unit	4. Enter GRNs Abstract in the Abstract Register, after applying necessary checks.	

RESPONSIBLE	ACTION	TIMING
Store Clerk A/O Evaluation Cell/CE/ (S&D) Computer Cell	<b>(B) Goods Receipt Notes (GRNs)- Returns from works/Transfer form other Stores</b>	
	<p>1. Sort out the GRNs prepared for material received source-wise as below :</p> <ul style="list-style-type: none"> <li>(i) Material returned from works (SRW)</li> <li>(ii) Material returned by contractor (SRW)</li> <li>(iii) Material received from stores under different Accounting Units (Stores Challan)</li> <li>(iv) Material received from stores under the same Accounting Unit (e.g. in case of CE/(S&amp;D)</li> <li>(v) Material returned by contractors working on a contract with another Accounting Unit not having stores (SRW)</li> <li>(vi) Material returned from works by other Accounting Units not having stores (SRWs)</li> <li>(vii) Any other sources (if any).</li> </ul>	As and when GRN received and evaluated
	<p>2. Enter the GRNs in the abstract to be prepared separately for each source as per step 1 showing:</p> <ul style="list-style-type: none"> <li>(i) Sr. No.</li> <li>(ii) GRN number and date</li> <li>(iii) SRW number/store challan no.....and date</li> <li>(iv) Account head to be credited</li> <li>(v) Value of material</li> <li>(vi) Where material is returned against SRW from various works (not including material returned by contractors from work and material returned from capital work and O &amp; M work.</li> </ul>	Immediately



RESPONSIBLE	ACTION	TIMING
	(vii) Classify the value of material into various material groups.	
	3. Ensure that the total number of GRNs received tally with total number of GRNs entered in various abstracts. <b>Note:</b> In order to obtain the account head wise total in each abstract, first GRNs shall be grouped material sources wise and then within the source account head wise.	
	4. Forward one copy of an abstract of GRNs to division/Accounting Unit (AU), alongwith GRNs.	By 3rd of next month
Division/ Accounting Unit	5. Incorporate GRNs Abstract in the Abstract Register, after applying necessary checks.  <b>Note:</b> In case of CE(S&D), the abstracts will be prepared through computer	
	FORM TITLE	FORM NO.
	Abstract of GRNs (Purchases)	MAT-45
	Abstract of GRNs (Departmental)	
	-Inter Store Transfers	MAT-46
	Abstract of GRNs (Departmental)	
	-Returns from works	MAT-47

### 37-Preparation of Abstract of Materials Issued

RESPONSIBLE	ACTION	TIMING
Evaluation Clerk A/O Evaluation Cell/CE/ (S&D) Computer Cell	<p><b>(A) Store Requisition</b></p> <p>1. Segregate the SRs on the basis of</p> <ul style="list-style-type: none"> <li>(i) Material issued against works</li> <li>(ii) Material issued to works for contractors</li> <li>(iii) Material issued for works to other Accounting Unit not having stores.</li> <li>(iv) Material issued to contractors on a contract with another Accounting unit not having stores.</li> <li>(v) Material issued to fabricators by stores etc.</li> </ul>	As and when SRs received and evaluated
	<p>2. Enter the SRs in an abstract of SRs to be maintained separately for each type of SRs segregated as per step 1</p> <ul style="list-style-type: none"> <li>(i) Sr. No.</li> <li>(ii) Unique serial number of SRs given by Store Keeper</li> <li>(iii) Preprinted Sr. No and date</li> <li>(iv) Date of issue of material</li> <li>(v) Account head to be debited</li> <li>(vi) Value of material issued</li> <li>(vii) Stores incidental expenses</li> <li>(viii) Classify the value of material issued over various material groups</li> <li>(ix) Segregation of issues between Capital and O &amp; M works</li> </ul>	Immediately
	<p>3. Ensure that total number of SRs entered in the various abstracts tally with the total number of SRs received from the store.</p>	Monthly
	<p>4. Forward one copy of the abstract to Division/Accounting Unit (AU).</p>	By 3rd of next month

RESPONSIBLE	ACTION	TIMING
Division/ Accounting Unit	5. Incorporate SRs abstract into the Abstract Register, after applying necessary checks.	
	<b>(B) Store Challans</b>	
Evaluation Clerk/ AO Evaluation Cell/CE(S&D) Computer Cell	1. Segregate the Store Challans Accounting Units wise and within the same Division/Accounting unit and enter in the abstract Accounting Unit wise.  2. Enter the Store Challans in an abstract of Store Challans showing the following particulars: (i) Sr. No (ii) Store Challan number and date (iii) Unique serial number given by store keeper (iv) Store Indent number (pre-printed) serial number, book number and date (v) Name of the receiving store Accounting Unit/Division (vi) Value of material issued (vii) Accounting Unit Division wise total value of material issued	On receipt of store challans
	3. Forward one copy of the abstract to the Division/Accounting Unit.	By 3rd of next month
Division/ Accounting Unit	4. Incorporate SCs Abstract in the Abstract Register, after applying necessary checks.	
	<b>Note:</b> In case of CE/S&D, the abstracts will be prepared through computer	
FORM TITLE Abstract of Store Requisitions Abstract of Store Challans	FORM NO. MAT-48 MAT-49	

### 38-Stock Quantity Reconciliation-Stock Cards and Value Ledger Cards

RESPONSIBLE	ACTION	TIMING
Store Keeper/ SDO Stores	1. Scrutinise the Stock Cards to know the cases where there has been movement in the material (issue/receipt)during the month	Monthly
Store Keeper	2. Prepare duplicate Stock Cards showing the opening balance, receipts/issues during the month and closing balance for each material code. (However where Store Evaluation Cell is located in the stores itself, original Stock Cards can be referred to instead of preparing duplicate cards).	Within 3 days of next month
	3. Forward the duplicate card to Store Evaluation Cell or put up to SDO Stores in case of Construction/Hydel Stores.	Immediately
AO Evaluation Cell/SDO Stores	4. Compare the Value Ledge Cards (VLC) blances with balances as per Stock Cards.	On receipt of stock cards
	5. Note down the descripencies in the Stock Reconciliation Register.	Immediately
	6. Compare each and every entry of receipt/issue as per VLC will the Stock Card and investigate the variances on the following lines:  (i) Confirm adherence to consistents cut off procedure between the two records (ii) Check the accuracy in extracting Stock Card and VLC balances (iii) Non posting of any store document (iv) Wrong posting of store documents	Same day
	7. On reconciliation of differences record the same in the Stock Reconciliation Register stating how the same were resolved and rectify VLCs. Where there was error in the Stock	do

RESPONSIBLE	ACTION	TIMING
	Card make a list showing the material code, correct balance and the details of error in the Stock Cards.	
	8. Forward the list to the Store Keeper to rectify the Stock Cards.	Next day
	9. In respect of unresolved items take up the matter with the store incharge and record the date and the manner in which variance was resolved. For this purpose store incharge should get the ground balances of such material items physically verified to determine the accurate balance. In case of Construction/Hydel stores SDO incharge will take similar action.	Within 7 days
	10. For shortage/excess found on physical verification prepare a SVR and follow the procedure as per subject code 50.	-do-
Store Keeper	11. Rectify stock card balances if so required as indicated in the list received from Evaluation Cell.	Immediately

FORM TITLE  
 Stock Card  
 Value Ledger Card  
 Stock Reconciliation Register

FORM NO.  
 MAT-30  
 MAT-31  
 MAT-50

**39- Value Reconciliation as per value Ledger  
Cards with General Ledger**

RESPONSIBLE	ACTION	TIMING
Computer Cell of CE/(S&D) Evaluation Cell and Accounting Section	1. Maintain a Register for Reconciliation of Values for each material group as per Value Ledger (VLCs) with the General ledger. In this register material item code shall be written in serial order once for accounting year and the value balances brought forward at the beginning of the year.	Yearly
	2. Write balances as per VLCs after quantity reconciliation has been carried out as per subject code 38 in respect of items where there has been movement during the month. However, at the year end closing value of all VLCs as on 31st March shall be reconciled with General Ledger balances.	Monthly
	3. Work out net change in material value for each material group as per VLCs during the month.	
	4. Extract the balances from monthly Trial balance of various stock accounts and consolidate them to find out closing stock value as at the end of the month.	
	5. Compare the amount as per the register with closing stock value.	
	6. Investigate difference on the following lines: (i) Confirm that cutt off procedure has consistently been followed as regards updating of documents in two records (ii) Check out major entries in the stock account to ensure accuracy in recording journal entries and rectified the erroneous record.	
Dy CAO/ Divisional officer	7. Review the Register for Preconciliation of values to see that the work has been completed.	Quarterly

FORM TITLE  
Register for Reconciliation  
of Values

FORM NO.  
MAT-51

**40-Adjustment of Material Purchase  
Account Based on consumption.**

RESPONSIBLE	ACTION	TIMING
	<p>All material purchases in Construction Stores &amp; Project Construction Stores shall be debited to Material Purchases, Capital and in the O &amp; M and Mixed Stores, to Material Purchases (O&amp;M) However, issues shall be identified for capital or O &amp; M end-use and purchase Account adjusted as under:</p>	
<p>Store Accounting Section at Construction/ Capital Stores</p>	<p>1. Determine the material issued to O &amp; M works during the month. pass an accounting entry debiting the Material Purchases (O &amp; M) and crediting the Material Purchases (Capital) equal to the Material Issues (O &amp; M) in order to ensure that material purchases a/c reflects Material Purchases (O &amp; M).</p>	<p>Monthly</p>
<p>Store Accounting Section O &amp; M and Mixed Stores</p>	<p>2. Determine the material issued to capital works during the month. Pass an accounting entry debiting the Material Purchases (Capital) and crediting the Material Purchases (O &amp; M) to the extent of amount appearing in Material Issues (Capital) in order to ensure the material purchase account to ensure the material purchase account reflects Material Purchases (Capital).</p>	<p>-do-</p>
<p>Officer Incharge</p>	<p>3. Ascertain that monthly adjustment of Material purchase account based on end-use, Capital or O &amp; M is carried out.</p>	





RESPONSIBLE	ACTION	TIMING
	for receipts and issues, also entering date thereof, store document number viz GRNs, SRs, SCs etc. and initialling the Stock Card.	
	The officer incharge of stores will ensure that this is actually done.	
	6. Strike balances upon posting of every stores transaction so as always to reflect the balances in hand at any point of time to facilitate:	
	(i) Commencement of material procurement proceedings	
	(ii) Physical verification of stocks on hand	
	(iii) Reconciliation of physical balances with those as per Value Ledger Cards	
	(iv) Decision as to the availability of material for issues	
	(v) To determine minimum stock level	
	(vi) To determine the pattern of receipts issues and balances of various material items as to :	
	(a) volume no of transactions and quantities each time etc.	
	(b) frequency	
	(c) seasonal trends	
	(d) periodicals	
	(e) fast, slow or non moving nature of various items	
	(f) obsolesence	
	(g) stock out position	
	(h) excessive stock position etc.	
	<b>Note:</b> The entries in the Stock Card should Not be made by any other person except Store Keeper. In case Store Keeper is on leave etc. the SDO should make suitable arrangements and see that these records are written up daily and their writing up is not entrusted to any unauthorised persons i.c. LM/ALM.	

RESPONSIBLE ACTION TIMING

- 7. When a Stock Card is filled up, add a new card, complete the entries in the top portion. Write down the balance brought forward. Get these entries initialed with date by SDO incharge stores. Remove the written up card and keep them in a separate binder under lock and key.
- 8. Upon physical verification of stocks enter excess/shortages if any, as receipts/issues as well as SVR balances along with initials of Stock Verifier and Store Keeper and date and no of SVR so as to bring Stock Card balances in line with physical balances As and when
- 9. For adjustment of excess/shortages, pass a ccounting entries as per step 14 of subject code 51.
- 10. Reconcile blance of each item a per Stock Cards and VLCs and record discrepencies noticed there upon in Stock Reconciliation Register and rectify the erroneous record appropriately folloing procedure as per subject code 38. Monthly

FORM TITLE  
Stock Quantity Card

FORM NO.  
MAT-30

## 42-Maintenance of Value Ledger Cards

RESPONSIBLE	ACTION	TIMING
Store Clerk/ Computer Cell/ Evaluation Cell	1. Open new Value Ledger Cards (VLCs) for all materials items handled at the stores having distinct material codes under dated signatures of SDO stores/AO Evaluation Cell Keep the Value Ledgers under lock and key.	Beginning of the year
	2. Open a separate set of VLCs for: <ul style="list-style-type: none"> <li>(i) Obsolete items</li> <li>(ii) Scrap</li> <li>(iii) Dismantled Materials</li> <li>(iv) Fixed Assets (dismantled) returned to stores.</li> </ul>	
	3. Enter the following on VLCs: <ul style="list-style-type: none"> <li>(i) Sr. no.</li> <li>(ii) Stores location code</li> <li>(iii) Material code</li> <li>(iv) Material description</li> <li>(v) Unit of measurement</li> <li>(vi) Category of material item i.e.A.B.C.</li> <li>(vii) Standard/non standard item</li> <li>(viii) Old VLC number</li> <li>(ix) Stock Quantity Card number</li> </ul>	On opening of new cards
	4. Place the Value Ledger Cards in serial order accounting to code numbers and Sub Groups as per Stock Classification Lists.	
	5. Post receipts and issues from store documents viz GRNs, SRs, SCs received from stores after evaluating these documents.	Same day
<p><b>Note:</b> The posting of Value Ledger should in no case be entrusted to store Keeper or any other unauthorised person viz. LM/ALM etc.</p>		

RESPONSIBLE	ACTION	TIMING
	6. Keep the account of containers without value in the value ledger cards like other articles. Leave the columns relating to value blank.	
	7. When a Value Ledger Card is filled up, add a new Card, Complete the entries in the top portion of the card. Write down the balances brought forward. Get these entries initialled with date by the officer incharge. Remove the written up cards and keep them in a separate binder under lock and key.	
	8. Upon physical verification of stores enter shortages/excess in the Value Ledger Cards, as issues and receipts giving refernce to Stock Verification Reports number and date.	
	9. At the month end ensure by means of stores documents cut off lists received from stores that all stores documents created have been received and posted in VLC.	Monthly
	10. Strike totals of receipts issues and balance columns.	-do-
	11. Recocile quantity balances as per VLCs with those as per Stock Cards by following procedure as per subject code 38.	-do-
	12. Reconcile value balance as per VLCs with General ledger for each material group by following procedure laid down in subject code 39.	-do-
FORM TITLE Value Ledger Card		FORM NO. MAT-31

## 43-Bill Passing and Payments

RESPONSIBLE	ACTION	TIMING
Dealing Clerk Bill Passing/ Accounts Section	<ol style="list-style-type: none"> <li>1. Receive suppliers 'bills from:                             <ol style="list-style-type: none"> <li>(i) Upon retirement of documents through banks on payment of advance.</li> <li>(ii) Store in cases where received with material</li> <li>(iii) The supplier directly.</li> </ol> </li>   <li>2. Enter the particulars in the Bill Received Register in the following form:                             <ol style="list-style-type: none"> <li>(i) Sr. No.</li> <li>(ii) Date of receipt</li> <li>(iii) Name of supplier</li> <li>(iv) Bill No. and date</li> <li>(v) Amount</li> <li>(vi) RR/GR No. and date</li> <li>(vii) PO No. and date</li> <li>(viii) Name of Consignee/Division/Accounting Unit</li> <li>(ix) Date on which passed</li> <li>(x) Dated initials of Auditor/Accountant/ Officer Incharge</li> <li>(xi) Date of Payment</li> <li>(xii) Cheque No. and date</li> <li>(xiii) Remarks</li> </ol> </li>   <li>3. Keep the bills in the respective PO files.</li> </ol>	As and when
	<ol style="list-style-type: none"> <li>4. Receive the GRNs from the stores Evaluation Cell.</li> </ol>	Daily/As and when
	<ol style="list-style-type: none"> <li>5. Ascertain whether the corresponding Purchase Order/Purchase Order Amendments (POA) and bills have been received.</li> </ol>	-do-

RESPONSIBLE	ACTION	TIMING
6.	File the GRNs the GRN file in chronological order and check every day with bill received for matching the same. Get them bound after 2 months.	Daily/As and when
7.	Link the suppliers' bills with the GRNs in respect of:	-do-
	<ul style="list-style-type: none"> <li>(i) PO number and date</li> <li>(ii) RR/GR number and date</li> <li>(iii) Supplier's name and place and</li> <li>(iv) Description and quantity of material received.</li> </ul>	
8.	Check the supplier's bill with the corresponding PO and all amendments thereto as well as with the related GRNs especially in respect of the following:	-do-
	<ul style="list-style-type: none"> <li>(i) PO and amendment references</li> <li>(ii) Supplier's name and place</li> <li>(iii) Description of materials</li> <li>(iv) Quantity</li> <li>(v) materials cost/rates charged.</li> <li>(vi) Calculation of material cost and other charges</li> <li>(vii) Duties and taxes like excise duty, sales tax, surcharge etc. included in/excluded from the bills and as to whether these are chargeable to the Board or not. And if chargeable, whether rates and calculations are correct.</li> </ul>	
	<p><b>Note:</b> Exemption Certificate/"C" Form will be issued by Accounts Officer Centralised payment Cells/Thermal project Accounting Units and in case of Divisions by the Divisional Officer.</p>	
	<ul style="list-style-type: none"> <li>(viii) Other incidental charges, if any, included in the bill (like freight, packing, forwarding charges etc.) in the same way as in (7) above, as also whether mode of despatch/transport is as per PO.</li> </ul>	

RESPONSIBLE	ACTION	TIMING
(ix)	<p>Delivery period-whether observed and if there was a delay, whether consequent penalty is chargeable, if so, adjust it against the supplier's bill unless the penalty has been waived by Competent Authority. A delivery schedule viz-a-viz supply position shall be maintained for each consignee on a standard format to facilitate the claculation of penalty.</p>	
	<p><b>Note</b> Clarification regarding determination of date of delivery of goods is sued vide Secretary PSEB memo no. Bd/C-526/A-28837/37237 dt. 5.6.69 is at the Annexure to this subject code.</p>	
(x)	<p>Delivery point, mode of despatch and packing and insurance requirements, if any, in case of deviation/variation has entailed any additional freight charges payable by the Board or additional transit losses/breakages/damages.</p>	
(xi)	<p>Price variaton/escalation clause, if any in P.O. and whether circumstances in which the same is to become operative have arisen especially when bill rate/value is higher than PO rate/value.</p>	
(xii)	<p>Remarks in GRN, if any, in respect of:</p> <ul style="list-style-type: none"> <li data-bbox="610 1356 997 1419">(a) shortages/breakages/damages/ rejects etc.</li> <li data-bbox="610 1430 997 1667">(b) amounts recoverable from the supplier towards freight, demurage, wharfage etc. paid by the Board, to be borne by supplier in terms of the PO or occasioned on account of his fault or default etc.</li> </ul>	

RESPONSIBLE	ACTION	TIMING
	(xiii) Whether trade/cash discount etc. agreed to or applicable have been allowed.	
	(xiv) Due date for payment considering the credit period available as agreed etc.	
	(xv) Material Cost Variance in case of Standard Rate Items, where applicable.	
9.	Make necessary recoveris, deductions and adjustments and deal with the discrepancies noticed upon checking the bill with PO and GRN(s) as under:	
	(i) For any obvious error, like totalling or calculation etc., corret the bill so as to bring it in line with PO and/or write the correct figures on the Bill Payment Voucher (BPV) to be prepared for each bill.	
	(ii) For any shortages/breakages/damages/ rejects etc. to be borne by the supplier pass the bill only for the net quantity accepted as per GRN.	
	(iii) In a situation discussed in (2) above, but where the supplier is not at fault in view of the PO terms and facts and either the carrier or Board is at fault or the amount of loss/damage etc. is recoverable from the insurer/ carrier/Board employee, pass the bill for the gross quantity despatched per RR/GR/bill as the case may be, ignoring the net quantity accepted as per GRN for the purpose but taking care to debit the value of the loss/damage etc. either to Claims recoverable from carriers/insurers/employees account or to the loss of materials in transit account as the case may be.	
	(iv) For other incidental expenses like	



## RESPONSIBLE

## ACTION

## TIMING

- freight, demurrage, wharfage etc. recoverable from supplier as recorded on PO/GRN as also for other recoveries, like penalty chargeable for delayed delivery etc. make necessary deductions from the gross amount for which the bill is passed for payment.
- (v) In respect of excess quantity supplied and therefore billed, pass the bill for payment even in respect of the excess supply, if any to the extent:
- (a) the excess supply is within the limits laid down, if any, as per PO or approved by the competent authority and
  - (b) the supply has been accepted upon inspection and entered in the GRN.
- (vi) For billing done at a higher rate as compared to the P.O. rate:
- (a) If there is no price variation/exclation clause in P.O. alter the bill rate to the P.O. rate and
  - (b) If there is a price variation/exclation clause in PO, confirm whether the bill has properly and accurately taken cognizance of the price exclation/variation clause provided in P.O. If the original GRN value is done ignoring the price variation/exclation refer to subject code 48 for the purpose of adjustment in the material value in Value Ledger Cards (VLC).
- (vii) For under-billing, however, pass the bill only for the billed figure with out altering it upward in line with the PO unlike in case of over-billing.

RESPONSIBLE	ACTION	TIMING
	<p>Later, however, if and when a demand for the short/non-billed amount is raised by the supplier with a formal supplementary bill, pass the uncharged amount for payment after checking it in the usual manner and debiting the same to suppliers/Contractors control Account 42.2/43.2.</p>	
	<p>(viii) For necessary authorisation approval certification notings remarks etc. Which should have been there on GRN etc. but are not there, get the same recorded, made or marked as required, e.g., for having inspected the materials, for having posted the GRN in Stock Cards etc.</p>	
	<p>(ix) For interest recoverable, if any, on advance paid to the supplier for which no credit is given in the bill deduct the same from the bill amount.</p>	
	<p>(x) For any sales tax (or purchase tax) recoverable, if any, from supplier in case of purchase from unregistered dealers, deduct the same from the gross bill amount.</p>	
	<p>(xi) For any trade/cash discount, rebate etc. agreed to or applicable which has not been allowed in the bill, make necessary deduction etc.</p>	
	<p>10. Prepare Bank Payment Voucher (BPV) and put up to the Accountant/Officer Incharge.</p>	
Divn. Supdt. (Accounts)	<p>11. Scrutinise the bill as to the correctness of quantity rate, calculation etc. alongwith the entries in the GRN and put up to the Officer incharge.</p>	

RESPONSIBLE	ACTION	TIMING
Divisional Officer/ Accounts Officer	12. Scrutinise and approve the bill.	
Auditor	13. Forward BPV to the Cash Section/Official handling cash for making payment. Follow procedure as per Cash and Bank Manual.	
	14. Note the payment made on the sheet attached to the PO showing consignee wise supply position and payments made.	
	15. Post the entries relating to payments in the Sundry Creditors Ledger as per Cash book/ Paid Vouchers (i.e. gross amount paid with out taking into account the cash discount allowed, if any. Note such amount in the remarks column only).	Same day
	16. Normally payment of bills should not take more than a week unless there are any valid reasons. Prepare a weekly diary report giving following particulars:  (i) Sr. No(as per bill register step-2) (ii) Date of receipt (iii) Bill No. and date (iv) Amount (v) Name of Supplier (vi) Reasons for no payment. Put up to the Accountant/Officer Incharge.	Every Monday
Officer Incharge/ Divn. Supdt. (A/Cs)	17. Review the weekly diary report in the Bill Received Register and pass necessary orders.	
Bill Passing/ Payment Section	<b>(B) Supplementary Bills</b> 1. Receive supplementary bill (SB) from the supplier.	As and when
	2. Link the SB with the original bill of the supplier to which it supplements, by means of the reference given on the SB.	Immediately

RESPONSIBLE	ACTION	TIMING
	<p>3. The SB is to be passed by checking with reference to the PO, POA(s) and GRN, for the following:</p> <ul style="list-style-type: none"> <li>(i) The price escalation clause in PO, if applicable the conditions therefor and the formula to compute the escalation.</li> <li>(ii) Any under-billing done earlier,</li> <li>(iii) The charge not billed earlier but payable by the Board.</li> <li>(iv) Any deductions, recoveries, adjustments, etc. to be made.</li> </ul> <p>4. Prepare a Bill payment voucher (BPV) as usual marking it as 'supplementary bill' also giving cross reference of earlier corresponding BPV, bill GRN(s) etc.</p> <p>5. Follow procedure as per steps 11 to 17 (43-A above).</p>	<p>-do-</p>
	<p>FORM TITLE</p> <p>Bill Payment Voucher (BPV)</p> <p>PO Supply Position and Payments Sheet</p> <p>Sundry Creditors Ledger</p>	<p>FORM NO.</p> <p>C&amp;B-3</p> <p>MAT-11</p> <p>MAT-12</p>

Copy of Memo No. Bd/C-526/A-28837/37237 dated 5.6.1969 from the Secy. PSEB, Patiala to all C.Es, S.Es Sr. Xens and SDOs etc. etc.

Sub:- Date of delivery of Goods-clarification thereof.

A question has arisen as to what should be the date of delivery in case of consignments where the terms of contract provide for delivery in F.O.R. destination. In this connection, section 39 (i) of Sale of Goods Act, 1930 reproduced below, is of significant importance:

"39 (i) where in pursuance of a contract of sale, the seller is authorised or required to send the goods to the buyer, delivery of the goods to a carrier whether named by the buyer or not for the purpose of transmission to the buyer, or delivery of the goods to a wharfinger for safe custody is prima facie deemed to be delivery of the goods to the buyer".

The word F.O.R. signifies 'free on railway.' The property is thus deemed to have been passed on to the buyer from the date, the goods are entrusted to the carrier and the same date is to be taken as the 'date of delivery'. It has, therefore, been decided that date of delivery of a consignment should be reckoned from the date of its delivery to the carrier, for the purpose of determining penalty. In cases, where the material is addressed by the consigner to himself (self) and the R.R. is endorsed after payment is made to the Bank, the property passes on to the buyer on the day of delivery to the buyer and not to the carrier.

Sd/-  
Secretary  
Pb. State Elec. Board, Patiala

**44- Accounting for Payment of Advances, Bill Passing and Bill Payment on behalf of Other Accounting Units**

RESPONSIBLE	ACTION	TIMING
	<p>Where payment of advances/bills is made by an Accounting Unit on behalf of another Accounting Unit which shall do supplier accounting (maintenance of Sundry Creditors Ledger and Accounting for Sundry Creditors), follow the procedure as below.</p>	
Paying Location (CPC)	<p>1. Maintain Sundry Creditor ledger as a memorandum Ledger.</p>	At the beginning of the year
	<p>2. Follow the procedure as per subject code 08 and 09 for making the advance payment to supplier. Debit the Inter Unit Account Code 35 for advances made and send IUT bill to the concerned division by following the procedure as per manual on Inter Unit Accounting.</p>	As and when
	<p>3. Note the advances made on the sheet attached to PO for each consignee showing supply position and details of payments made.</p>	Immediately
Division	<p>4. <b>Receive IUT bill for advance payments and follow the procedure as per manual on Inter Unit Accounting for its settlement.</b></p>	As and when
	<p><b>Note:</b> IUT bill must be settled within a week of their receipt. Note of varification of IUT bills and their settlement (payment by U-cheque) shall be recorded on their respective copies of the GR Notes under dated initials of SDO/Divisional Officer.</p>	
	<p>5. Post the advance payments made in the Sundry Creditors Ledger in the respective folio.</p>	Immediately

RESPONSIBLE	ACTION	TIMING
Paying Location (CPC)	6. Received the GRN duly evaluated showing:  (i) Value of materials (ii) Store incidental expenses included in the bill and to be borne by the Board (iii) Expenses recoverable from supplier (iv) Other deductions, if any and the nature of the deductions.	As and when
	7. Pass the suppliers bill and make payment as per subject code 43.	As and when
Paying Location (CPC)	8. Debit the Inter Unit Account-Account code-35. Prepare IUT Bill. Any amount deducted on account of penalty or cash discount shall be shown distinctly in the IUT bill.	-do-
	9. Send IUT bill to the division for final payment made and follow the procedure as per Manual on Inter Unit Accounting.  Note: IUT bill will be prepared for the net amount : Gross Amount of the bill : Less recoveries : Net :	Immediately
Divisional Accounts Section	10. Receive IUT bill and follow the procedure as per manual on Inter Unit Accounting. Settle IUT Bill with in a week.  Note : Debit the Gross amount and credit the recoveries to the respective Account heads.	As and when
	11. Post the payment made in the Sundry Creditors Ledger in the relevant folio.	Same day

RESPONSIBLE	ACTION	TIMING
	12. Prepare a list of GRNs received from the store during the month in respect of which bill passing and bill payment is to be done by CPC but the supplier's accounting is to be done locally showing the following particulars: <ul style="list-style-type: none"> <li>(i) GRN number and date</li> <li>(ii) PO number and date</li> <li>(iii) Supplier's name and address</li> <li>(iv) GRN's value</li> <li>(v) Expenses recoverable from suppliers</li> </ul>	Within 7 days of next month
	13. Receive the list of GRNs and note the GRNs not received in a memorandum register to be maintained for follow up action.	Within 7 days of next month
	14. Post the value of GRNs in the memorandum column of Sundry Creditor Ledger.	Same day
	15. File the list of GRNs received from division in a file maintained division wise.	-do-
	16. Mark the GRN not received, in the list	Immediately
	17. Note the date of receipt of GRN list and in the register kept for follow up action.	As and when
	18. Maintain Broadsheet to watch the clearance of IUT bills raised on Division/Field Accounting Units. Follow procedure as per subject code 11 of IUT Manual.	



### 45-Maintenance of Sundry Creditors ledger

RESPONSIBLE	ACTION	TIMING
Accounting Section	1. Main Sundry Creditors (SC) Ledger in respect of sundry creditor for supply of materials.	At the beginning of the year
	2. Open a separate folio for each sundry creditor for supply of materials.	
	3. Have separate sections vertically (leaving enough space in between to book all likely transactions under PO) for different POs placed on the same supplier, in order to have an over all supplier wise picture of total Drs./Cr's balances taking into account all different POs placed with him.	
	4. Post the followings in SC ledger.	As and when
	(i) Advance to supplier (ii) Expenses recoverable (iii) Sundry creditors for supply from Cash Book/GRNs Abstract etc.	
	5. Strike balances from time to time of each column on each posting:	
	6. Strike in pencil vertical columnar totals for all amount columns: (i) PO-wise and (ii) Total for the supplier (taking into account all POs at the bottom) and tally them horizontally.	Monthly
7. Prepare a "Sundry Creditors Ledger Extract" (SCLE) on the indext sheet of the ledger where Sr. No supplier's name & SCL folio no are already written. Against each	-do-	

RESPONSIBLE	ACTION	TIMING
Store Keeper	supplier write balance in the following columns: (i) Advances of supplier (ii) Expenses recoverable (iii) Sundry creditors for supplies	
	8. Total the SCLE vertically for both Dr. and Cr. sides and strike net Dr./Cr. Balance for each column.	Monthly
	9. Reconcile the balances for each column with balance in advances to supplier, expenses recoverable from supplier and Sundry Creditors Control Account in the General Ledger.	-do-
	10. Look into discrepancies noticed, if any, and correct necessary records appropriately.	Immediately
	11. At the year end ink out the totals after such tally.	
	12. Prepare a SCLE on opening of a new SCL and tally it with respective control accounts as per General Ledger and final accounts to ensure correctness of opening balances.	
	13. At the year end carry out the age analysis of balances appearing as 'Advances to Suppliers' and 'Expenses recoverable from suppliers' in the following manner.	
	(i) Name of the supplier (ii) Balances outstanding for more than six months. (iii) Balances outstanding for more than three years. (iv) Record reasons for long outstanding balances in the remarks column.	

RESPONSIBLE	ACTION	TIMING
	14. Forward the age analysis sheet to the Purchase Section.	
	15. At the year end, Summarise the outstandings in the Advances to suppliers. Expenses recoverable and Sundry creditors account identifying the individual original date wise entries forming part of closing balance. Record the summarised details while carrying forward the balances in the next year's ledger in the remarks column.	
AO Evaluation/ Divil Supdt./Acctt.	16. Review Sundry Creditors ledger to see that the debits and credits have been properly paired/linked and outstanding items settled.	Monthly
Dy CAO/ Divisional Officer	17. Review the ledger for Sundry Creditors to see that it is properly maintained and outstandings are settled.	Quarterly
Purchase Section	18. Receive the list, take follow up action to recover/adjust the long outstanding balances.	

FORM TITLE  
Sundry Creditors Ledger

FORM NO.  
MAT-12

**46-Payments for Supply of Materials against  
DGS & D Rate Contracts**

RESPONSIBLE	ACTION	TIMING
	<p>The payments for supplies against DGS &amp; D Rate Contracts will be made centrally by Accounts Officer FR Section under Financial Advisor. For this purpose Revolving Deposit Accounts are maintained with the Pay and Accounts Officers of DGS &amp; D at Delhi, Bombay, Calcutta and Madras. FR Section will be treated as an Accounting Unit payments made on its behalf by Cash Section will be routed through "Inter Unit Accounts".</p>	
FR Section	<p>1. Receive copies of supply orders placed by various Direct Demanding Officers of the Board/Hydel Organisation on the suppliers under the provisions of DGS &amp; D Rate contracts.</p>	As and when
AO/FR Section	<p>2. The requirements of funds to be placed at the disposal of each Pay and Accounts Officer will be assessed keeping in view the amount of Supply Orders placed under DGS &amp; D Rate Contracts, balance available from time to time in the Revolving Deposit Accounts and the minimum amount agreed to be kept thereunder.</p> <p>3. Obtain the approval of Financial Advisor for the remittance of amount to the various Pay and Accounts Officers of DGS &amp; D for the recoupment of Revolving Deposit Accounts.</p> <p>4. Have the amount remitted by Bank Draft. Follow procedure as per Cash and Bank Manual.</p> <p>5. Have specific funds placed at the disposal</p>	

RESPONSIBLE	ACTION	TIMING
	of Pay and Accounts Officer, where necessary, with the approval of Financial /Advisor.	
FR Section	<p>6. Maintain a register for each Pay and Accounts Office showing amount deposited and balance available from time to time :</p> <ul style="list-style-type: none"> <li>(i) Sr. No.</li> <li>(ii) Particulars of Payments made/ Account received.</li> <li>(iii) Amount deposited.</li> <li>(iv) Amount utilized. (as per Account received)</li> <li>(v) Balance</li> <li>(vi) Remarks.</li> </ul> <p>7. Maintain Pay and Accounts office-wise register to keep record of supply orders placed and the amount deposited in respect of each supply order from time to time as under:</p> <ul style="list-style-type: none"> <li>(i) Sr. No.</li> <li>(ii) Supply order No. and Date</li> <li>(iii) Ordering Authority</li> <li>(iv) Description of Material</li> <li>(v) Quantity ordered</li> <li>(vi) Rate</li> <li>(vii) Amount</li> <li>(viii) Voucher No. and Date Pay and Accounts Office)</li> <li>(ix) Quantity received</li> <li>(x) Amount</li> <li>(xi) Recoveries, if any (Amount)</li> <li>(xii) Net Amount</li> <li>(xiii) Dated initials of AO/SAS Accountant</li> </ul>	
	<p>8. Received quarterly accounts of amounts received and payment made by each Pay and Accounts Officer. (for the quarter ending</p>	<p>Quarterly (July Oct., Jan. and April)</p>

RESPONSIBLE	ACTION	TIMING
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June, September, December and March).  
Pursue the matter where the accounts are not received in time.

9.	Check the accounts and identify the discrepancies if any, such as:	Within 7 days of receipt of accounts
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- (i) Payment wrongly debited to Board to account
- (ii) Payments made but supporting vouchers not received
- (iii) Difference in computation of accounts
- (iv) Credits efforded, if any, without supporting details.

Follow up with pay and Accounts Officer concerned for the settlement of discrepancies.

10.	Enter particulars of payments by each voucher in a register in the following form:	
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- (i) Sr. No.
- (ii) Debit Voucher No. and Date
- (iii) Amount
- (iv) Nature of payment
- (v) Authority placing the supply order
- (vi) Supply order No. and Date
- (vii) Description of material
- (viii) Name of consignee
- (ix) RRNo. and Date
- (x) Name of Supplier
- (xi) Remarks.

11.	Prepare reconciliation statement indicating difference, if any, in the balance as per records of PSEB (step6) and balance shown in the quartely statement of Accounts received from Pay and Accounts Offices. Follow up with the	
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RESPONSIBLE	ACTION	TIMING
	12. Work out Division/Accounting Unit wise amounts of payments.	
	13. Prepare Journal Voucher by debit to Inter Unit Account-Account Code 35 and Credit to 28.922 "Depost with DGS & D." Put up to Accounts Officer alongwith the register.	
AO FR Section	14. Scrutinise the entries in the register, sign the register and approve the Journal Voucher.	
FR Section	15. Raise IUT bills on various Divisions Accounting Units duly supported by payment vouchers. Follow procedure as per IUT Manual.	
	16. Maintain Broad Sheet in respect of IUT bills raised and their settlement. Follow procedure as laid down in IUT Manual.	
Divisions/ Accounting Units	17. Receive IUT Bills. Follow procedure as per IUT manual for their settlement.	Within 7 days of Receipt.

**47-Payment for Purchase of Imported Equipments/materials**

RESPONSIBLE	ACTION	TIMING
	<p>Payment on accounts of purchase orders placed on foreign suppliers/mainufacturers by various purchasing authorities of the Board for the purchase of equipments/materials shall be made centrally in Head Office by Account Officer, FR Section under the Finanacial Advisor. For this purpose a letter of credit (LC) is established with the State Bank of Patiala) (Foreign Exchange Branch. The Mall Patiala). Revolving Deposit Accounts are also maintained with Chief Accounts Officer (Customs) Govt. of India for payments of Custom Duty and with Deputy Controller of Accounts, DGS &amp;D for payments of handling and clearance charges. FR Section will be treated as an Accounting Unit. Payments made on its behalf by Cash Section will be routed through "Inter Unit Accounts."</p>	
FR Section	<p>1. Receive two copies of Purchase Orders placed on the foreign suppliers/manufacturers for the import of equipments/materials from the purchasing authorities alongwith the following documents:</p> <ul style="list-style-type: none"> <li>(i) Application and guarranteee.</li> <li>(ii) A Photostate Attested copy of letter of Director, Central Elecy. Authority. Govt. of India sanctioning the release of foreign exchange.</li> </ul>	As and when
AO/FR Section	<p>2. Have a letter of credit covering the cost of equipments/materials established with State Bank of Patiala with the approval of the Financial Advisor.</p>	
FR Section	<p>3. Receive Bank Advice regarding commission</p>	



RESPONSIBLE	ACTION	TIMING
	and other charges debited by the Bank to the Board's Account.	
	4. prepare Journal Voucher (JV) for the adjustment of Bank Commission etc. by debit to "Inter Unit Accounts"-Account Code 35 and credit to Bank. Get it approved by Accounts Officer.	Within 3 days of receipt of Bank Advice
	5. Raise IUT Bill on the Divisions/Accounting unit concerned. Follow procedure as per IUT Manual.	
Divisions/Accounting Unit (AU)	6. Receive IUT Bill. Follow procedure as laid down in IUT Manual for its settlement.	Within 7 days of receipt
AO/FR Section	7. Review the requirement of funds for the payment of custom duty, handling and clearance charges keeping in view balances available in Revolving Deposit Accounts with the Chief Accounts Officer, Customs Govt. of India and Deputy Controller of Accounts, DGS & D respectively. Have additional funds remitted to these agencies with the approval of the Financial Advisor.	As and when
FR Section	8. Keep record of amounts deposited and balance available as detailed in step 6 of subject code 46.	
	9. Receive Bank Advice regarding payments made to supplier against Letter of Credit and other Bank charges. Pass accounting entry and raise IUT bill on the Division/ Accounting unit concerned as per Step 4 & 5 above.	As per Steps 4 & 5
Division/Accounting Unit	10. Receive IUT Bill and follow procedure as per IUT Manual for its settlement.	As per Step 6

RESPONSIBLE	ACTION	TIMING
FR Section	<p>11. Receive accounts of amounts received and payments made by Chief Accounts Officer, Customs Govt. of India for Custom duty and by the /deputy Controller of Accounts, DGS &amp; D for clearing charges,. Maintain records of payments made in a register. Follow procedure as per step 9 to 12 subject code 46.</p> <p>12. Prepare Journal Voucher by debit to Inter Unit Account-Account Code 35 and credit to 28.911 "Deposit with Custom Authority" and 28.912-"Deposit with Post Trust Authorities". Put up to Account Officer alongwith the register.</p>	As and when/ within 10 days of receipt of Account
AO/FR Section	13. Scrutinise the entries in the register, sign the register and approve JV.	
FR Section	<p>14. Raise IUT bills on Divisions/Accounting Units concerned duly supported by relevant vouchers/ documents</p> <p>15. Maintain broadsheet in respect of Inter Unit Transaction. Follow procedure as per I.U.T. Manual.</p>	
Division/Accounting Unit	<p>16. Receive IUT bills. Follow procedures as given in IUT Manual for their settlement.</p> <p><b>Note:</b> Similar procedure will be followed by AO, CPC in case of payments through Letter of Credit in India Rupee under IBRD.</p>	Within 7 days of receipt

### 48-Stock Valuation Adjustment (Non Standard Rate Items)

RESPONSIBLE	ACTION	TIMING
Valuation Cell	<p>1. With the adoption of weighted average method of issue rate normally there should be no discrepancies between value balances but still following situations may arise:</p> <ul style="list-style-type: none"> <li>(i) Positive/negative value with no quantity</li> <li>(ii) Nil/negative value with positive quantity</li> <li>(iii) Disproportionate closing balance value compared to quantity.</li> </ul>	
SDO Stores/ AEE Computries- ation/SAS Acct. Evaluation Cells	<p>2. Scrutinise the Value Ledger Cards and take the following action:</p> <ul style="list-style-type: none"> <li>(i) In first situation have Store Valuation Adjustment list (SVAL) prepared for closing balance value with nil quantity</li> <li>(ii) In second situation, have the closing balance quantity valued at the current month's issue rate. Get the SVAL prepared for the difference between revised closing balance value and nilnegative value.</li> <li>(iii) In the third situation the closing stock will be valued at the current month's issue rate and SVAL prepared for the increase/decrease inclosing balance value.</li> </ul>	Monthly
	3. Approve the SVAL.	Immediately
SDO Stores/ AO Evaluation	4. Have the amount adjusted in the Value Ledger Card so as to update the value balances.	Same day

RESPONSIBLE	ACTION	TIMING
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- |                  |   |         |
|------------------|---|---------|
|                  | 5. Get Journal Voucher prepared to account for the adjustment in value and forwarded to the Division/Accounting Unit duly approved for incorporation in the monthly accounts. | Monthly |
| Account Section  | 6. Apply necessary checks on the Journal Voucher and submit to officer incharge.  |         |
| Officer incharge | 7. Approve the Journal Voucher.   |         |

FORM TITLE  
Store Value Adjustment List

FORM NO.  
MAT-26

## 49-Value Adjustment-Receipts

RESPONSIBLE	ACTION	TIMING
<p>Bill passing/ Accounts Section Incharge</p>	<p>1. Ascertain on bill passing whether one or more of the following viz :</p> <ul style="list-style-type: none"> <li>(i) PO amendment (POA)</li> <li>(ii) Error in material valuation of GRN, or</li> <li>(iii) Supplementary bill (SB) for payment affects material accounting or material and supplier accounting both.</li> </ul> <p style="margin-left: 40px;">(a) Value adjustment of the material purchase value will be made where concerned material item is covered under Standard Rate System (where applicable) and there is an error in GRN valuation, or where concerned material item is not covered under Standard Rate System and the POA/ error/ Supplementary Bill (SB) is in respect of basic price, excise duty, sales tax or freight charges.</p> <p style="margin-left: 40px;">(b) No value adjustment is to be made in the material value in case POA/ error/ SB does not effect materials accounting, although it effects supplier accounting i.e. in any of the following situations viz.:</p> <ul style="list-style-type: none"> <li>(i) Concerned material item is covered under Standard Rate System and the POA/error/SB is in respect of bill passing only, GRN valuation being at appropriate standard rate (s) or</li> <li>(ii) Concerned material item is not covered under Standard Rate System and the POA/error/SB effects the items other than basic price, excise duty, sales tax and freight charges.</li> </ul>	<p>As and when</p>

RESPONSIBLE	ACTION	TIMING
SDO Store/AO Evaluation Cell	<p>2. In cases covered under step 1 (a) Intimate the Store Evaluation Cell/SDO Stores the following particulars:</p> <ul style="list-style-type: none"> <li>(i) Brief particulars of materials description, materials code, suppliers name, PO reference, original value, quantity etc.</li> <li>(ii) GRN no. and date (through which the materials quantity and value corresponding to the bill concerned was entered in the Value Ledger Card).</li> <li>(iii) Amount of value adjustment now required to be made by the Value ledger Section.</li> <li>(iv) Reasons in brief necessitating the value adjustment to Purchases Account.</li> </ul>	Immediately
	<p>3. Have material Value Adjustment Note (MVAN) prepared in duplicate and the amount in the relevant VLC posted.</p>	As and when
	<p>4. Get an abstract of MVAN prepared in duplicate giving the following particulars:</p> <ul style="list-style-type: none"> <li>(i) Sr. No.</li> <li>(ii) MVAN number</li> <li>(iii) Original GRN number and date</li> <li>(iv) PO number and date</li> <li>(v) Supplier's name and address</li> <li>(vi) Value of MVAN</li> <li>(vii) Reference number and date</li> <li>(viii) Classification of value into various material groups (Prepare the abstract in triplicate in case of Construction/Hydel stores).</li> </ul>	Monthly
	<p>5. The abstract with one copy of MVAN will be forwarded to Bill Passing/Accounts Section. However in case Construction/Hydel</p>	Monthly

RESPONSIBLE	ACTION	TIMING
	stores, the same shall be forwarded to division with one more copy of the abstract.	
	6. Have a Journal Voucher prepared to effect value adjustments in the Purchase Account prepared and forwarded to the Division/Accounting unit duly approved for incorporation in the monthly accounts.	
Divisions/Accounting Unit (AU)	7. Apply necessary checks on journal Voucher and incorporate the same in the monthly accounts after getting it approved by officer incharge.	
Bill Passing Section/Division	8. Post the amount as per MVAN abstract in the Sundry Creditors Ledger.	On receipt of MVAN List
	9. Ensure that MVAN has been prepared in all cases where material valuation was effected.	
<b>FORM TITLE</b> Material Value Adjustment Note Material Value Adjustment Note Abstract		<b>FORM NO.</b>  MAT-52 MAT-53

**50-Accounting for Store Incidental Expenses/  
Stock Storage Charges**

RESPONSIBLE	ACTION	TIMING
Officer Incharge Stores	<p>1. Material received in Stores will be valued at basic purchase price. Excise duty, Slaes Tax and Freight charges, where payable by the Board. Material related expenses such as insurance, octroi, loading and unloading charges, local charges, transport charges, etc. shall not be taken into account for determining issue or receipt rate of material.</p>	As and when
	<p>2. (i) An annual estimate of Store Incidental Expenses shall be prepared as heretofore. The estimate shall cover following type of expenses:</p> <p>(a) Material related expenses classified under Account Head-76.2-'Material Related Expenses' and</p> <p>(b) store Godown/yard expenses. These will include;</p> <p>(i) workcharged and daily labour employed on handling of stores and custody of stock and</p> <p>(ii) maintenance of store godowns or rent of hired building exclusively used for stores. Where hired buildings are used for office and stores repair and rental charges of such buildings should be disturbed proportionately according to the plinth area of the building.</p> <p>(c) The estimated expenditure will thus appear under the following heads :</p> <p>74-Repair and Maintenance 75- Employee Cost (Workeged and</p>	Feb. each year



RESPONSIBLE	ACTION	TIMING
	<p>daily Labour)            76-Administration and General ex-            penses (relating to material related            expenses and store godown/yard            expenses</p>	
	<p>Outturn of trucks for carriage of material through contractor from railways/carrier's godowns to stores and for carriage of materials from one store to another shall be debited to Account Head 76.211-Transportation/Carriage of Materials including loading and unloading-local and inter Stores.</p>	
	<p>(ii) Centrage rate of store incidental charges will be determined on the basis of estimated annual issues of materials The estimate shall be got sanctioned from the competent authority as per P.S.E.B. Delegation of Powers.            Centrage rate shall be reviewed half yearly in July and January each year and adjusted if necessary to ensure that variances are minimum/insignificant.</p>	March each year
	<p>3. Accounting treatment of Store incidental Expenses will be as under:</p>	
	<p><b>A) CAPITAL STORES</b></p>	
	<p>(i) Stores meant exclusively for capital works will be called Capital Stors. Store Incidental Expenses shall be booked initially under Group Heads 74, 75 and 76. At the end of each month expenses shall be transferred to Acct. Head, 15.331-'Store Incidental Expenses/Storage incidental Expenses/Storage Charges-Capital Stores (debits)', per contra credit to Account Heads-74.9, 75.9.</p>	

RESPONSIBLE	ACTION	TIMING
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(ii) These expenses will be capitalised by applying them at the percentage rate to all issues of material to (i) Capital works, (ii) Contractors for works and (iii) other Divisions not having Stores, for Capital works. The credits will be classified under the Account Head 15.371-'Store Incidental Expenses/Storage Charges-Capital Stores (Credits)'.

Treatment of difference between Store incidental charges and their recovery.

The difference between Store incidental/ Storage charges and their recovery (15.331 and 15.371) will be adjusted to the Account Head 79.110- Material Cost Variance Account (Capital).

March end

Accounts/  
Officer (A&R)

The balance under the Material Cost Variance Account at the year end shall be treated in accordance with Para 2.22 of the Basic Accounting Principles and Policies (Page-42), reproduced below:

March Account

(A) Credit balance shall be credited to a Reserve Called 'Reserve for Materials Cost Variance.'

(B) Debit balance shall be debited to the Reserve for Materials Cost Variance. If, as a result of such debit, the net balance in this Reserve Account is a debit balance, the amount of debit balance shall be charged to Revenue Account for the year.

(This adjustment will be made in the H.O.)

The amount of Materials Cost Variance recorded by the Construction Divisions

RESPONSIBLE

ACTION

TIMING

and Circle and treated on the above lines shall be shown by way of note in the Fixed Assets Schedule in the Board's Annual Account.

**(B) O&M STORES AND O&M-CUM-CAPITAL STORES**

Stores at GNDTP (O&M), R.T.p. (O&m), UBDC, Shanau, ASHP Power plants etc. are O&M stores and stores like CE.(S&D) Stores which are catering to the needs of capital as well as O&M works are O&M-cum-Capital Stores or mixed stores, Store incidental expenses shall be booked under group heads-74,75 and 76. These shall not be applied to receipts or issues of materials for O&M works and will be charged to revenue accounts of the Board.

Where materials are issued to Capital works as is the case in respect of CE/(S&D) Stores, Store Incidental Expenses shall be capitalised by applying percentage rate as determined in the sanctioned estimates to all issues of materials for capital works. The credits on this account will be incorporated in the monthly account on the basis of monthly abstract of stock issues classifying them under the Account Heads-74.9, 75.9 and 76.9 broadly in the ratio of eastimated expenditure.

Officer Incharge  
Stores

4. Store Incidental Expenses at the approved rate shall also be levied on material issued by Capital Stores as well as O&M/Mixed

As and when

RESPONSIBLE	ACTION	TIMING
	Stores in the following cases:\	
	(i) material issued for deposit works	
	(ii) material issued under reciprocal arrangement, or otherwise to BBMB, HSEB etc.	
	(iii) material issued to contractors for works carried out on through rate basis.	
	(iv) sale of material to contractors and other parties (10% supervision charges shall also be levied).	
	(v) recoveries on account of shrotage of material in stores.	
	5. For material exchanged between stores, incidental charges shall not be leived/applied.	

## 51-Physical Verification of Stock

RESPONSIBLE	ACTION	TIMING
Stock Verifier	1 Draw a plan for physical verification for stock ensuring that all the material items are covered at least once in a year.	March each year
SDO/SK Stores/ other Authorities Required to physically Verify the Stores	2. Draw a plan for physical verification of Stock in such a manner that all the material items as required under the instruction of the Board are covered within the time fixed by the Board. Officer incharge of the store should periodically physically verify the material items at random (expecially of category A) as a surprise check.	
Stock Verifier other Authorities	3. Follow the following procedure to physically verify the material items	
	4. Verify by physical count/measurement/weightment all the items required to be verified and enter the quantity so verified in the Stock Verification Report (SVR). The SVRs will be prepared in Quadruplicate.	As per plan
	5. Enter the quantity balances as per the Stock Cards in the SVR after ensuring that all postings till date have been made in the Stock Cards.	same day
	<b>Note:</b> Ascertain whether there has been any movement by way of receipt/issue of the item after the physical verification was conducted. In case there is any movement adjust the quantity as per Stock Cards accordingly.	
	6. Tick the balance quantity on the Stock Card and initial the same alongside.	-do-

RESPONSIBLE	ACTION	TIMING
	<p>7. Investigate the discrepancies and ascertain causes for the same. Some of the cause can be as follows:</p> <ul style="list-style-type: none"> <li>(i) Items being stocked at the more than one location not included in physical count</li> <li>(ii) Stores issue and receipt documents not having been recorded</li> <li>(iii) Wrong stocking or wrong recording of receipt/issue documents has been done</li> </ul>	Same day
	8. Make corrections arising from investigation in Stock Card and note the corrections in the SVR.	-do-
	<p>9. Distribute copies of the SVRs as under</p> <ul style="list-style-type: none"> <li>(i) In case of stores under CE/(S&amp;D) and Thermal projects, forward 3 copies to AO Evaluation Cell/Project Accounting Cell. Retain office copy in the Stores.</li> <li>(ii) In case of Construction/Hydel Stores forward 3 copies to SDC/Store Clerk for evaluation. Retain office copy in the Stores.</li> </ul>	
Store Evaluation Cell/Store Clerk	10. Post the excess/shortage in the VLCs. Strike the closing balance of the items in the VLCs giving reference to the SVR.	-do-
	11. Multiply the quantity of excess/shortage with the latest issue rate and write the value in the value column of SVR. Add element of store incidental charges on percentage basis in case of shortages.	-do-
	12. Total the excess/shortage column of the SVR, showing separately the total Store Incidental Charges	-do-



RESPONSIBLE	ACTION	TIMING
Competent Authority	<p>16. The shortage/excesses will be investigated by the competent authority indicating the causes of shortages/excesses and the person held responsible for the same, if any and decide action to be taken:</p> <p>i) Whether shortages should be recovered from employee at fault and amount to be recovered; or</p> <p>ii) To write off the shortages or write back the excesses. The competent authority will interalia recommend remedial measures for minimising the incidents of shortages/excesses.</p>	Within 1 month
Circle Concerned/ material Services Cell	<p>17. As per decision of the competent authority issue office order and forward copies to :</p> <p>(i) SDO Incharge Stores</p> <p>(ii) Executive Engineer Stores</p> <p>(iii) Store Accounting unit.</p>	
Store Evaluation Cell/Store Clerk	<p>18. Receive the office order and pass the journal entry in accordance with the order.</p>	As and when
	<p>19. Note the details of the investigation report/ decision of the competent authority on the copies of SVRs received earlier.</p>	Same day
	<p><b>Note:</b> The detailed procedure as per annexure to this subject will be followed by Stock Verifiers and Store Keeper Incharge of stores.</p>	
	FORM TITLE	FORM NO.
	Stock Card	MAT-30
	Value Ledger Card	MAT-31
	Stock Verification Report (Existing)	MAT-54



## INSTRUCTIONS FOR STOCK VERIFIER FOR CHECKING OF STORES

### 1. Scope;

- (i) To verify stock materials at all Store Depots in his jurisdiction in rotation at least once in a year or more often as may be directed.
- (ii) To point out any wrong classification of stores and to report cases where unauthorised stock of stores are held.
- (iii) To carry out surprise verifications where so ordered.
- (iv) To report with regard to:
  - (a) Stock in excess of their prescribed maximum limits.
  - (b) Cases of such articles of stores where maximum and minimum limits require revision in view of their demands.
  - (c) Stores which have not been operated upon for a year.

### 2. Form to be used for stock verification:

Stock Verification Book will be used by Stock Verifier. The nomenclature and code number will be entered in this form from the identity cards fixed to every bin of the articles. Book balance should on no account be entered in the stock verification book until after the stocks have been actually verified.

### 3. Method of Stock-taking

- (i) The Stock verifier should personally count, weigh or measure, as the case may be, all items of stores he proposes to verify with the assistance of stores attendants, where necessary. All details of verification i.e. Counted, weighed or measured should be recorded in the Stock Verification Book and it should be seen that no stock of the items under verification is lying in any other part of the godown or obscure corner. Before the commencement of verification of any article the storekeeper in charge should be asked to stock the total quantity of the article the storekeeper in charge should be asked to stock the total quantity of the article with its parts at one place. The following yardstick is fixed for the verification of various categories of stores by the Stock Verifier:

- |                               |  |
|-------------------------------|--|
| (a) Sub Divisional/Sub Stores | (i) 29 items per day                           |
|                               | (ii) 12 MT per day for heavy weighing material |
| (b) Divisional Stores         | (i) 24 item per day                            |
|                               | (ii) 12 MT per day for heavy weighing material |

(c) C/Stores

- (i) 21 items per day
- (ii) 12 MT per day for heavy weighing material

(ii) After stock taking, the actual stock figures will be compared with the depot balances and discrepancies brought out in the Stock Verification Report. The Stock Verifier should then write in red ink on the Stock Card the result of verification as follows.

Counted, weighed or measured on.....and found the balance.....

Dated initials of the Stock Verifier.

Discrepancies should be initialled by the storekeeper in charge in token of his acceptance of the actual stock figures and he should rectify the balance immediately.

(iii) Material in Issue or Receipt : The quantities being issued or received during the course of the verification of a certain article should be carefully watched and accounted for. The Stock Verifiers should see that Stores Requisition and Stores Challans for materials taken out for issues have been added to the stock figures. Similarly the material being received should be taken into account. If any article is found lying in the stores, but it is not borne on stock, it should invariably be brought on the books, except under exceptional circumstances which should be recorded by the Stock Verifier in his Note Book and report made to Head Office.

#### **GENERAL INSTRUCTIONS:**

- (i) Stores should be verified as far as possible in the presence of the storekeeper in charge or some one nominated by him on his behalf, but if this is not always possible, heavy discrepancies noticed must at once be reported to the Storekeeper in charge and the stock, if necessary, rechecked in his presence or in that of some one nominated by him.
- (ii) Scales should be carefully adjusted at least once during each day before weighing any article.
- (iii) Every article in stock must be counted, weighed or measured as the case may be.  
Note: Book balances are never to be accepted as correct. All Stores must be verified unless special orders on the point are taken from the Heads Office.
- (iv) The Stock Verifier is not required to check aluminium steel cored conductors paper insulated power cables or four core armoured bazar or domestic cables on heavy drums.
- (v) In case of valuable articles, the whole stock must always be weighed, regardless of what the balance may be.

- (vi) The method adopted in ascertaining the actual weights or measurements taken in each case should be recorded in detail, in a Note Book to be maintained by the Stock Verifier for the purpose.
- (vii) Technical assistance : When any difficulty arises in the identification or classification of an article of stock, the assistance of the officer in charge of stores may be sought.
- (viii) Incomplete Counting or Weighing: If ever it is not possible to finish the counting measuring or weighing of an article during a day, the stock of such counted measured or weighed portion of the material should be kept quite separate from the balance in the godown which has not been counted, measured or weighed, and the stock verifier should satisfy himself the next day that the two balances have not been mixed up in any way. In this connection it is suggested that the key of godown, with the storekeeper in charge should be made over to the Gazetted Officer in charge of the Store, so that it should not be possible for the storekeeper in charge to open the godown and to mix up the two balances. Every effort must, however, always be made to complete the check of an article before closing work for the day.
- (ix) Arrangement of Stock: All materials taken out of racks etc. by the Stock Verifier for verification must be put back into the racks and properly arranged.
- (x) Description, Nomenclature etc. of articles. It must be seen that the articles verified agree with the descriptions under which they stand on the depot ledgers and that the nomenclature, classification and units for stock are in accordance with the published Store Classification List.
- (xi) Articles on Loan. For any article of stock which may be on loan, a detailed report should be made to the Head Office as it is strictly prohibited to issue stock articles on loan.
- (xii) Overcharges in weight. With a view to preventing fraud by overcharges in weight. Stock Verifier should at the time of each verification of stores, test check the weight equivalent on requisition and stores challans which show numbers or lengths as well as weight in the case of articles, which are indented for by numbers or lengths by indenting officers while the prescribed unit is by weight, and should submit a report of this test check to the head Office.
- (xiii) Faulty Stocking. Whenever it is not practicable to verify the stock of any item owing to faulty stocking or other causes, a report should be made to Head Office and orders obtained.
- (xiv) Oil Verification. When taking stock of oil paints etc. in small tins or opened containers, the actual weight will be taken. In the case of full drums and barrels intact, the weight or measurements shown on the containers as its capacity may be taken as correct and the containers counted to arrive at the actual stock. If damaged or leaking containers are noticed, the fact must be at once brought to the notice of the storekeeper in charge and the stock verified in detail.

Periodical returns and documents to be submitted by Stock Verifier.

- (i) Stock Verification progress report-Weekly progress report should be submitted to the Head Office every Saturday evening or on the last working day of the week. In these weekly reports the total number of items checked during the week and the total number checked to date will be noted.
- (ii) Intimation of completion of stock verification-A report shall be prepared and submitted to the Head Office as soon as the verification of Store Depot is finished, giving synopsis of all discrepancies i.e. surplus, shortages, unserviceable articles etc. The report shall show the time spent on verification i.e. the gross number of days taken and the number of Sundays and other holidays. The major discrepancies should be briefly stated.

In addition to the above, the following information should also be supplied after the complete check of stores:

- (a) Whether the stores are kept properly or not and whether any improvements are required for the upkeep of stores.
  - (b) Names of the officials responsible for the shortages and surpluses and whether the officer in charge of the stores has exercised proper check of the stores.
  - (c) What are the causes leading to the shortages and surpluses.
- (iii) All papers and correspondence must be despatched daily by Stock Verifier through the local office concerned.
  - (iv) The Stock Verifier shall maintain a Despatch Book in which he shall enter his correspondence numbers. Dated initials of divisional or sub-divisional despatcher taking the papers for despatch must always be obtained in the Despatch Book. A Receipt Register should also be maintained. Stock Verification Register.

A manuscript register should be maintained in the Head Office to record the following information regarding verification:

1. Serial No.
2. Name of Depot
3. Name of Stock Verifier
4. No. of working days
5. Date when started
6. No. of working days in previous verification
7. Date of completion
8. Gross period taken
9. Total No. of items checked
10. Discrepancies/losses of stores, if any.

## 52-Precautions against losses of Stores

RESPONSIBLE	ACTION	TIMING
Store Keeper	<ol style="list-style-type: none"> <li>1. The Store Keeper are responsible for the custordy preservation and issue of stores under their charge and also for the maintenance of initial detailed quantity accounts and other returns relating thereto.</li> <li>2. The Store Keeper should keep the stores will arranged and properly stacked in their respective bins or groups in the store godown and should fix on each bin an identity card showing code number and name of the article placed therein, so that it may be easily identified.The officer incharge should ensure that the instruc-tions are properly complies with.</li> <li>3. Immediately any stores are received or issued the Store Keeper should record the receipt/is-sued in the relevant stock cards. The balance after each issue should invariably be indicated in the SR/SC.</li> </ol>	
SDO/Officer Incharge Stores	<ol style="list-style-type: none"> <li>4. The officer incharge of stores is also responsi-ble for all the stores under his charge in the same degree as the Store Keeper Accountngly he cannot be absolved of the responsibility in the event of loss or shortage of stores from theDepot due to fraud or negilgence of the members of store keeping establishment or other reasons. It is, therefore imperative that the keeps strict watch over the stores trans-actions.</li> <li>5. The officer incharge of store should verify the receipt of the stores from the relevant Stock Card before signing the invoice or challan and in token of having done so. he should add his dated initials against the relevant entry in the</li> </ol>	

RESPONSIBLE	ACTION	TIMING
	Stock Card.	
	6. Officer incharge of stores should check weekly 20/10 items of stock selected at random and record the result of the check on the relevant Stock Cards adding his dated initials. Discrepancies noticed if any should be reported to Divisional Officer/SE and in case of stores under CE/(S&D) to CE/(S&D)/SE Material Services.	Weekly
Divisonal Officer	7. The Divisional Officer should visit store Depot at least once in two months or as prescribed by the competent authority with a view to seeing that the stores are kept duly stacked in proper order and that the officer incharge exercises the weekly checks.	Bi-Monthly
	8. He should check a few items selected at random in order to satisfy himself that the actual balances in the bins agree with the Stock Card balances. The relevant Stock Card should be dated initialled by him in token of check made by him.	
	9. The result of checks should be reported in the Stock Verification Reports, which will be dealt with in accordance with provisions of Subject Code 51.	
	<p><b>Note:</b> The above checks and also physical verification required to be carried out periodically by the Store Keeper and officers incharge of stores should be carried in actual practice. Instance of perfunctory checks and verifications will be dealt with severly.</p>	

## 53-Transfers of Charges of Stores

RESPONSIBLE	ACTION	TIMING
SDO/Officer Incharge Stores	<p>1. Transfer of Officer Incharge</p> <p>On the transfer of Sub Divisional Officer or other office Incharge of the Stores, the following instructions for the checking of stores should invariably be followed:</p> <p>(i) In the case the Central Stores under CE/(S&amp;D), the relieving officer should check 25% of the stores within three months of his taking over the charge of the stores</p> <p>(ii) In the case of Sub Stores under CE/(S&amp;D), the relieving officer should check 50% of the stores within three months of his taking over charge of the stores.</p> <p>(iii) In the case of Sub Divisional Stores, the relieving officer should check cent percent of the stores within three months of his taking over charge.</p>	As and when
	<p>2. If the check carried out by the relieving officer within three months of his taking over charge discloses serious discrepancies the whole stock must be checked as soon as possible and in any case before the expiry of six months from assumption of charge. A detailed report in this regard will be immediately submitted to the CE (S&amp;D)/SE/CE concerned and Chief Auditor.</p>	
	<p>3. Responsibility of the relieved and relieving officers for the shortage of stores will fixed with reference to the fact of each case.</p>	

RESPONSIBLE	ACTION	TIMING
Store Keeper Relieved/Relieving	<b>II. Transfer of Store Keeper</b>	
	4. Distribution list of all the stores will be prepared by relieved Store Keeper. The stores will be jointly counted, weighed and measured by the relieved and relieving Store keeper and certificate of count will be recorded on the list and signed by them. SDO will ensure that this is actually done.	
	5. A copy of such list will be sent to the CE/(S&D) in case of stores under him and in case of Construction and Project stores, to the Divisional Officer/SE.	
	6. Stock verification Reports will be used by the officers/store keepers for reporting the results of counts carried out by them.	
	7. The discrepancies noticed in stock articles during such counts will be dealt with in accordance with the instructions laid down in Subject Code 51.	
	8. Superintending Engineer will scrutinize the distribution lists at the time of his inspections of the divisional offices to ascertain that the above instructions are complied with.	



## 54-Sale/Disposal of Stores

RESPONSIBLE	ACTION	TIMING
All Stores	<ol style="list-style-type: none"> <li>1. Send the quantitative details of materials:                             <ol style="list-style-type: none"> <li>(i) Unserviceable</li> <li>(ii) Surplus</li> <li>(iii) Scrap</li> <li>(iv) obsolete items.</li> </ol> <p style="margin-left: 20px;">at the end of each month to the Disposal Cell Patiala showing in respect of each of 4 above.</p> <ol style="list-style-type: none"> <li>(a) opening quantity</li> <li>(b) additions during the month</li> <li>(c) Disposed and manner in which these were disposed of (viz. if sold, give sale order number and cash receipt number and details of amount realised, if issued to work, give SR number and date of issue, the description of work to which issued, if transferred to other stores, give Store Challan number and its date and the store to which transferred).</li> </ol> </li> <li>2. Send a NIL list if there is no unserviceable, surplus, obsolete material in the stores.</li> </ol>	Every Month
Disposal Cell	<ol style="list-style-type: none"> <li>3. Receive the lists from all the stores, and enter the same in a register maintained, showing store wise details of the material lying surplus scrap, obsolete etc.</li> <li>4. Securitinise the lists and ensure the following:-                             <ol style="list-style-type: none"> <li>(i) Opening balance of material item in the list was closing balance in the previous list.</li> <li>(ii) Material sold and amount realised is as per the Sale order issued.</li> <li>(iii) Additions in the scrap and, unserviceable material follow the previous</li> </ol> </li> </ol>	Monthly

RESPONSIBLE	ACTION	TIMING	
	month pattern.		
Disposal Committee	5. Inspect the material so intimated at various stores to decide about its disposal	Periodically	
	6. Where material is reported to be surplus, list of surplus material will be sent to various stores so that the same can be utilised where required.	Immediately	
	7. Decide the material items to be disposed off in terms of relevant provisions of Board's Delegation of Powers and fix the reserve price for the same.	As and when	
	8. Have the tenders called for where material is to be sold through calling tenders. Follow procedure as per subject code 09 regarding tendering and deposit accounting. After selecting the tenderer, have Sale order prepared and sent to all the concerned stores and the selected tenderer.		
	Standard condition covering submission of Tenders and Sale confirmation order will be followed by Disposal Cell.		
	9. Where material is to be auctioned, fix the date and place of auction. Standard conditions for Auction Sale will be followed by Disposal Cell.	As and when	
	10. Carry out the auction in the manner as per Board's instructions, Bid Sheet-Sale by Auction and Confirmation Order will be used by Disposal Cell.	-do-	
	Official Handling	11. Account for EMD received from the prospective bidder, security deposit received from bidders EMD/security deposit released/forfeited in the same manner as specified in subject code 09.	

RESPONSIBLE	ACTION	TIMING
Disposal Cell	12. Enter the details of the Sale Order issued in the Register of Sale orders and cross refer the Sale Order number in the Register maintained as per step 3.	Immediately on issue of sale order
Store Sub/Divn.	13. Receive a copy of Sale Order and file the same in sale order pending file	As and when
Official Handling Cash	14. Receive cash from the party as per the terms and conditions of Sale Order. Issue cash receipt (BA-16 number and date on the Goods despatch Note.	
Store Keeper	15. Prepare 4 copies of Goods Despatch Note on presentation of cash receipt (BA-16) and indicate the BA-16 number and date on the Goods Despatch Note.	Same day
	16. Post the goods issued vide goods Despatch Note in the Stock Card.	-do-
	17. Note Goods Despatch Note (GDN) number on the cash receipt.	-do-
	18. Handover one copy of GDN and material to the purchaser/his authorised representative after obtaining his acknowledgement on the GDN.	-do-
Security Staff	19. Follow step 10 and 11 of Subject Code 19.	
Store keeper	20. Retain one copy of the Goods Despatch Note and distribute the other two copies as below: In case of stores under CE/(S&D): i) One copy to CE/(S&D) Computer Cell ii) One copy to A.O. Evaluation Cell	Fortnightly
	In case of other stores, both copies to Evaluation Cell. However, in case of Construction/Hydel stores, evaluation clerk will forward one copy to divn. along with monthly accounts	Same day

RESPONSIBLE	ACTION	TIMING
Store Sub Division/SDC	21. Note the details of Goods Despatch Note (GDN) on a separate sheet to be attached to Sale Order giving GDN number and its date, cash receipt number and the quantity issued.	Same day
	22. Intimate SE Disposal regarding payment/lifting of material by the purchaser on proforma prescribed by SE Disposal.	As and when
	23. In case all the materials have been despatched, remove the Sale Order from pending sale order file to the executed sale order file.	
Division/Store Accounting unit	24. Maintain sale of scrap-subsiary ledger Post the cash received from the cash book and adjustment on account of GDN from journal.	
	Evaluation Cells	25. Evaluate the GDN at the latest issue rate or Standard Rate where applicable and post in VLC. Normal Issue Rate/Amount shall not be entered in the purchaser's copy.
26. Work out the profit/loss on sale of store and note the same on GDN.		-do-
27. Pass a journal entry on the basis of GDN, clearing the advances account, crediting the relevant material code and adjusting profit or loss on the sale of stores.		-do-
<b>FORM TITLE</b> Register of Surplus Scrap, Obsolete Items etc. Goods Despatch Note Register of Sale Order (Existing)		<b>FORM NO.</b>  MAT-55 MAT-56 MAT-57

55-Provision for Liabilities for Supply of materials

RESPONSIBLE	ACTION	TIMING
JE Stores	<p>1. Scrutinise the RR/GR Register to find out:</p> <p>(a) Material received but GRN has not been prepared (pending inspection of material)</p> <p>(b) RR/GR in respect of which materials are yet to be received in stores but the title there to and therefore, the liability in respect of which has already passed to the Board in terms of the PO.</p> <p>Note: In case of material received and inspected by 31st March, GRN must be prepared and accounted for in the current Accounting year.</p>	At the year end
	<p>2. Based on the above, make two statements: one in respect of cases falling under step (a) and another in respect of cases falling under step 1 (b) indicating.</p> <p>(i) PO number and date</p> <p>(ii) Supplier's name</p> <p>(iii) Description of material</p> <p>(iv) Quantity of material despatched.</p>	Same day
	<p>3. Forward these statements to the Evaluation Cell. Thermal Projects duly signed by SDO incharge stores.</p>	Immediately
JE Stores Construction/ Hydel CE/(S&D) Evaluation Cell Tehrma Projects	<p>4. Value the material as per PO rate (basic rate + excise duty + sales tax/VAT tax + freight) or at Standard Rate where Standard Rate System is followed and work out the total value.</p>	Within 3 days
SDO Stores/AO Evaluation Cells	<p>5. Have journal Voucher (J.V.) prepared to provide for the liability for :</p>	-do-

RESPONSIBLE	ACTION	TIMING
	(i) Materials pending inspection (ii) Material in transit. One copy of JV will be forwarded to the Division/Accounting Unit for incorporation in the monthly account	
Divisional/ Accounting Unit	6. Incorporate JV in the monthly Accounts after applying necessary checks.	
Evaluation Cell/ Store Clerk/ Divisions/AU	7. Reverse the accounting entry in the next year.	In April next year
Divisional/ Accounting Unit	8. Liability for freight charges, if any remaining unpaid at the year end will also be provided.	

**56-Adjustment of unused Material  
Lying at various Works**

RESPONSIBLE	ACTION	TIMING
JE Works	1. Physically verify the unused material (Ground balance) lying at various O & M works.	At the close of last day of the financial year
	2. Make a list of such material showing for each sanctioned estimate/work :  (i) Material description (ii) Material item code (iii) Closing balance/quantity at work site (iv) Value of material	Same day
	3. Evaluate the material at the latest issue rate.	Next day
SDO Incharge	4. Scrutinise and approve the list. Have a Journal Voucher prepared and forwarded duly approved to the Division/Accounting Unit alongwith the list.	Within 3 days
Division/ Accounting Unit	5. Incorporate jornal Voucher in the monthly Account of March.	
SDO Works/ Division/AU	6. Reverse theAccounting entry next year.  Fictitious stock adjustments are strictly prohibited such for example, as :  i) the debiting to a work of the cost of material not required, or in excess of actual requirements.  ii) the debiting to a particular work for which funds are available of the value of material intended to be utilised on another work for which no funds are available.	In April Next year

RESPONSIBLE	ACTION	TIMING
	iii) the writing back of the value of materials used on a work to avoid excess out lay over appropriation, etc.	
	<b>Any breach of this rule constitutes a serious irregularity, which will be brought to the notice of the Board by The Chief Account Officer.</b>	



## 57-Consolidation of Various Stock Accounts

RESPONSIBLE	ACTION	TIMING
Division/ Accounting Units	<p>1. After the preparation of Trial Balance for the month of March, close the various Stock Accounts, material Sub Group wise, in the General Ledger by transferring them to "Materials Stock Account".</p> <p>(i) Material Purchase Capital/O&amp;M                      (ii) Material Transfer Inward                      (iii) Material Returned by Contractors                      (iv) Material Issues Capital/O &amp; M                      (v) Material Issued to Contractors                      (vi) Material Transfer Outward                      (vii) Material Stock Adjustments Capital/ O and M (Debit/Credit)</p> <p style="padding-left: 40px;">Prepare JV. Get approved by Divisional Officer/Account officer and incorporate in the Accounts for March.</p>	At the year end
	<p>2. In the next accounting year only closing stock appearing in "Materials Stock Accounts" shall be carried forward in new General Ledger</p>	In April next year

## 58-Computerised Stores Accounting under Chief Engineer (Stores and Disposal)

RESPONSIBLE

ACTION

TIMING

1. The computerisation of Stores Accounting in respect of Stores under Controller of Stores now CE (S&D) was started in October, 1980. For the purpose of generation of the required accounting Statements input data/store documents viz store Requisitions store Challans. Store Return Warrants, GR Notes etc. have been codified documents are indentified by preprinted code numbers as SR 1-31, SRW 1-23, SC 1-32, GRN 1-21, GDN 1-33, SVR 1-34, ICT 1-35, Stock Documents Slip 1-36.

JE works/  
Authorised official

### A) Documents Prepared by Officers/ Official Drawing Materials

While preparing Store Requisition (SR) for drawal of materials and Store Return Warrant for return of materials from works to the stores, codes in respect of estimate and allocation of work organisation officers/ personnel, job Provision Slip, Unit of quantity, etc. will be filed as under:

- (1) Estimate Code:
- (a) Work: 5 digit code will indicate name of work.
    - (i) First digit-year of sanction starting with 1980-81 as 0.
    - (ii) Second digit sanctioning authority viz CE-1, SE-2, Xen-3, SDO-4, JE-5 and Unsanctioned-U.
  - (b) Drawal of store against O&M heads:  
Secretariate/HO-XC001, Circle-XC002 Division- XC003



RESPONSIBLE	ACTION	TIMING
	(5) Quantity Unit Code : One digit Code will indicate Unit Code such as Number-1, Kilogram (KG)-2 Hectagram (HG)-3, Gram(G)-4 Meter (M)-5 Decimeter (DM)-6 Centi-metre(CM)-7 Liter (L)-8 Decilitre-(DL)-9.	
	(6) Material Codes : Code numbers allotted to articles of stock re-arranged by new Material Groups will be entered.	
	(7) Job Provision Slip : Job provision slip control No. will be filled. First alphabet preceding the control No. indicates, whether material is drawn against tubewell, GSC, ISC etc. e.g. Tubewell A, ISC-1, GSC-G, O&M-M System Improvement-S, Other works-O.	
SDO Works Officer Incharge	2. Approve the SRs/SRWs, see that different codes have been properly and correctly filled.	
Store Keeper	3. Approve SRs/SRWs, see that relevent Codes have been correctly filled.	
	4. Receive SRs, see that relevant Code have been correctly entered Follow procedure as per subject code-19 for issue of material and stock cards posting.	
<b>B) Document Prepared by Stores</b>		
	1. Source Code :	
	a) Purchase : In case of Good Receipt Notes pertaining purchases, alphabetical one digit code will indicate purchasing authority e.g. A for PO issued by CE, MM B for those issued by SE, DS Circle, Gurdaspur etc.	
	b) Department at Transfers : Separate	

## RESPONSIBLE

## ACTION

## TIMING

Source Code will be entered in GRNs in case of following type of transaction.

- i) Material received from stores other than under COS
- ii) Material received from manufactures
- iii) Material received from Board's Workshops
- iv) Surplus material returned from works.
- v) Dismantled material returned from works
- vi) Scrap returned from works.
- vii) Fixed Assets (dismantled returned from works)
- viii) Material received under Inter Store Transfers.

(2) Goods Despatch Note (GDN) : Separate Code will indicate :

- a) Sale by disposal Cell
  - i) Sale of Scrap
  - ii) Sale of obsolete material
- b) Sale of healthy material of outside agencies.
- c) Sale of wood scrap
- d) Issue of material to suppliers for replacement.

(3) Indenting Store Code: Two digits on store challan will indicate name of store drawing Materials, 51-99 for Stores under CE (S&D), TA-TI for S&T stores etc. and XX for Stores issued outside PSEB.

(4) Control No: 3 Digit code indicating control No. will be allotted separately to each type of document by the store- Store Requisition (SR), Store Return

RESPONSIBLE	ACTION	TIMING
	Warrant (SRW), Store Challan (SC), Goods Receipts Note (GRN), Stock Verification Report (SVR) and Inter Code Transfer (ICT).	
	<b>C) Submission of stock Documents to CE (S&amp;D) Computer Cell/AO Evaluation</b>	
SDO Stores	<ol style="list-style-type: none"> <li>1. Have the stock documents checked to ensure that these are complete in all respects especially in following aspects.               <ol style="list-style-type: none"> <li>(i) SR, SRW, GRN, SVR, ICT control Nos.</li> <li>(ii) Drawing/Returning organisation code.</li> <li>(iii) Issue No.</li> <li>(iv) Allocation No.</li> <li>(v) Sub Allocation No.</li> <li>(vi) Item Code No.</li> <li>(vii) Unit Code</li> <li>(viii) Quantity issues.</li> <li>(ix) Total quantity issued</li> <li>(x) Personnel code of official/officer drawing/Returning.</li> </ol> </li>   <li>2. Have the original documents forwarded to AEE Computer Cell and duplicate documents to AO/Evaluation Cell. Each type of documents will be sent under a separate Batch slip duly signed by SDO Showing :               <ol style="list-style-type: none"> <li>(i) Name of Store</li> <li>(ii) Code No. Store</li> <li>(iii) Date of Batch slip</li> <li>(iv) Type of document</li> <li>(v) Control No. from----to---</li> <li>(vi) Total No. of documents.</li> </ol> </li> </ol>	

RESPONSIBLE	ACTION	TIMING
AEE Computer Cell	3. On receipt of original stock documents along with stock cards exercise preliminary checks. Have the documents forwarded to Computer Center for processing.	
	4. Receive error lists and rectify or have rectified by the respective SDO stores as the case may be and return them to Computer Centre.	
AO Evaluation	5. On receipt of stock documents from the store, have them checked, particularly in the following aspects :	
	(i) All documents along with cancelled one as per batch slip have been received.	
	(ii) Control Nos. book and page Nos. are in serial order.	
	(iii) GRNs are supported by relevant store challans/suppliers invoice.	
	6. Have the documents awaited noted in a register to watch their receipt and matter followed up with the SDO stores for their supply.	
	7. Have GR Notes checked with the store challans and invoices to ensure that the source code, supplier code, item code etc. is the same on both the documents. Evaluation and totals will also be checked. Have the discrepancies, if any settled with CE (S&D) Computer Cell.	
	8. On receipt of original documents from CE (S&D) Computer cell have them checked and followed up with the computer cell for missing documents, if any.	

RESPONSIBLE	ACTION	TIMING
<b>D) Out- Put Reports</b>		
AEE Computer Cell	<ol style="list-style-type: none"> <li>1. Receive final out - put reports from Computer Centre. Have the reports relating to accounts forwarded to AO/ Evaluation Cell.</li>   <li>2. Process and analyse the following reports pertaining to Technical data and put up to the CE (S&amp;D) yearly.               <ol style="list-style-type: none"> <li>(i) List of items for which there has been no transaction for over two years.</li> <li>(ii) List of items for which there has been no transaction for over one year.</li> <li>(iii) ABC Analysis Report.</li> <li>(iv) Personnel wise history sheet (Only on selected personnel codes.)</li> <li><b>Half Yearly</b></li> <li>(v) Estimate wise history sheet.</li> <li><b>Quarterly</b></li> <li>(vi) Cumulative list of stores issued against unsanctioned estimates.</li> <li><b>Monthly</b></li> <li>(vii) Cases in which quantity and value of material drawn is more the 5% of estimated quantity and value.</li> <li>(viii) Cases where job provision slip have not been submitted (Cumulative).</li> <li>(ix) Modified Value Ledger Cards.</li> <li>(x) Modified Value wise analysis of issues - value Consumption and quantity consumption.</li> </ol> </li> </ol>	By the end of next month
CE (S&D)	3. Review the report and take necessary action.	
AO/Evaluation	4. Receive the following out-put reports from Computer Cell.	



RESPONSIBLE	ACTION	TIMING
	<b>Yearly</b>	
	(i) Annual stock position showing item wise consolidated receipt/issue.	
	<b>Half Yearly</b>	
	(ii) Half yearly stock position showing month wise receipt/issue and opening & closing Balances.	
	<b>Monthly</b>	
	(iii) Item-wise consolidated statement of stores issued	
	(iv) Depot-wise consolidated statement of stores issues.	
	(v) Evaluation of issues made to other divisions inter stores and sales.	
	(vi) Estimate wise value of stores drawn by each Division.	
	(vii) Division wise details of material issues made against Store Requisitions.	
	(viii) Item-wise consolidated statement of stores received.	
	(ix) Depot wise consolidated statement of stores received.	
	(x) Document wise details of stock receipts source wise.	
	(xi) Estimate wise value of stores received from each division.	
	(xii) Division wise details of material received.	
	(xiii) Statements of stores issued on challans (under CE (S&D)) but not taken on GRNS	
	(xiv) Statements of stores taken on charge (Under CE (S&D)) but not issued by any store.	
	(xv) GR notes not received	
	(xvi) SRs not received.	
5.	Have the out-put reports checked to ensure that :	
	(i) GRN wise value tallies with individual	

## RESPONSIBLE

## ACTION

## TIMING

- GRN under correct source code.
- (ii) Opening balance of each item code operated during the month tallies with the closing balance of the same during the previous month of operation.
- (iii) Item code, nomenclature, quantity, value etc. of each receipt in VLCS is same as given in the GRNs/SVRs/SRWs.
- (iv) Issue Rate applied during the month compares reasonably with that arrived at by dividing total value by total quantity. Major variations and also cases of minus quantity/value will be noted in a separate register. Review the register and take appropriate action to set right the discrepancies as per procedure laid down in subject code.
- (v) Opening balance quantity received and issued during the month and closing balance as per VLCs will be reconciled with the stock cards received from stores by the auditor concerned under supervision of SAS Accountant as per procedure laid down in subject code 38. Each item code in the VLCs will be initiated by the Clerk concerned and Accountant.
- (vi) Final adjustments for the material disposed of during the month have been carried out.
- (vii) Transfer of stores within CE (S&D) organisation TWD will be reconciled. The discrepancies, if any will be noted in the register.

RESPONSIBLE	ACTION	TIMING
	<p>These may be due to : (i) Change of item code (ii) Change of unit code (iii) Difference in the evaluation of GRNs (iv) Change of store code (v) Change of document number (vi) Difference in value due to change of issue rate (vii) Variation of quantity and (viii) non accountal of Goods Receipt Notes/Store Challans. In this regard the procedure as per subject Code 28 will be followed.</p>	
(viii)	<p>SVR wise and store wise record of the surpluses and shortages will be maintained in register. The totals for each month will be tallied with those as per relevant reports and authenticated by the Accountant. The concerned SDO Store will also be informed of the surpluses and shortages accounted for during the month. On receipt off approval of competent authority JV will be prepared by SDO Store and sent to AO Evaluation Cell. Procedure as per subject code 51 will be followed. Necessary note of approval and adjustment made will be recorded in the register under dated initials of Accountant/AO.</p>	
(ix)	<p>On receipt of ICTs the same will be evaluated on the following principles:</p> <ul style="list-style-type: none"> <li>a) IDA Item Non IDA Item, IDA rate will be adopted.</li> <li>b) Non IDA item to IDA item: The rate at which the item was transferred from IDA should be adpoted. In this case the SDO concerned will give</li> </ul>	

RESPONSIBLE	ACTION	TIMING
	reference to previous ICT vide which transfer from IDA to Non IDA was made.	
	c) items without value will be evaluated at Zero value.	
	d) In other cases the rate which the material was originally received will be adopted. SDO concerned will give reference to GRN page No. and date against the transferring code in the ICT.	
	6. Have the IUT Bills and U-Cheques prepared in respect of material issued/received/returned to/from/by various divisions and forwarded to the Divisions concerned duly supported by relevant documents. Follow procedure as per IUT Manual. It will be ensured that (i) organisation code on the documents is correct (ii) Their number tallies with that printed on the reports (iii) total cost of material issued to/received from a division tallies with the total shown in the reports.	
	7. Have an analysis on out-put reports prepared and put up to the CE (S&D).	
CE (S&D)	8. Review the analysis and pass orders	

TIMING

ACTION

RESPONSIBLE

reference to previous ICT vide  
which transfer from IDA job  
IDA was made.

c) Items without value will be evalu-  
ated at zero value.

d) In other cases the rate which the  
material was originally received will  
be adopted. SOG concerned will  
give reference to BHM page No.  
and date against the transferring  
code in the ICT.

B. Have the IUT 60x and U-Capacitor pre-  
pared in respect of material codes  
concerned. Reference to various divi-  
sions and forwarded to the Division con-  
cerned duly supported by relevant docu-  
ments. Follow procedure as per IUT  
Manual. It will be ensured that (i) organ-  
ization code on the documents is correct  
(ii) Their number tallies with that printed  
on the reports (iii) total cost of material  
issued to various units a Division tallies  
with the total shown in the reports.

V. Have an analysis on out put reports pre-  
pared and put up to the CE (S&D).

B. Review the analysis and pass orders

CE (S&D)

## ACCOUNTING ENTRIES

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
1.	05.	Tender fee received on sale of tender forms	Cash (24,110)	Sale of Tender forms (62.903)
2.	05	<b>Earnest Money Deposit (EMD)</b> Earnest Money Deposit (EMD) received in cash	Cash (24,110)	Security Deposits Including Earnest Money Deposits in Cash (46.101)
3.	05	Refund of EMD (in cash)	Security Deposits including Earnest Money Deposits in Cash EMD (46,101)	Cheque issued Account (24.403)
4.	05	EMD (in cash) forfeited	-do-	Deposits forfeited (62.931)
5.	05	EMD received other than in cash (Bank Guarantee, FD, etc)	Securities/Earnest money from Suppliers/contractors (28.930)	Securities Deposits including Earnest Money Deposits (Other than in cash) (46.102)
6.	05	Refund of EMD received other than in cash	Security Deposit including Earnest Money Deposit other than in cash (46.102)	Securities/Earnest Money from Suppliers/Contractors (28.930)
7.	05	EMD received other than in cash forfeited	-do-	Deposits forfeited (62.931)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
8	05.	Encashment of EMD received other than in cash	i) Cash (24,110) ii) Remittances to HO in Transit Accounts (24.501)	i) Security /Earnest Money from Suppliers/ Contractors (28.930) ii) Cash (24.110)
		<b><u>Security Deposits (SD)</u></b>		
9.	05	Security deposit received in Cash/Bank Draft	Cash (24.110)	Security Deposits including EMDs in Cash (46.101)
10.	05	Security deposit in Cash/ Bank Draft re- funded	Security Deposits including EMDs in Cash (46.101)	Cheques issued Account (24.403)
11.	05	Security deposit in Cash/ Bank Draft forfeited	Security Deposits including EMDs in Cash (46.101)	Deposits forfeited (62.931)
12.	05	Security deposit received other than in cash (Bank guarantee F.D. etc.)	Security /Earnest Money from Suppliers/ Contractors (28.930)	Security Deposits including EMDs other than in cash (46.102)
13.	05	Security deposit received other than in cash-refunded by release of BG/FDR.	Security Deposits including EMDs other than in cash (46.102)	Security /Earnest Money from Suppliers/ Contractors (28.930)
14.	05	Security deposit received other than in cash-forfeited	Security Deposits including EMDs other than in cash (46.102)	Deposits forfeited (62.931)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
15.	05	Encashment of security deposit (other than in cash)	i) Cash (24,110)  ii) Remittances to HO in Transit Accounts (24.501)	i) Security /EMD from Suppliers/ Contractors (28.930)  ii) Cash (24.110)
16.	05	Security deposit adjusted from amount due to suppliers  Notes: (i) cost of Tenders/ Specifications received will be entered in the Register of Sale of Tenders/ specifications by purchase Section (ii) EMD.SD received will entered in Tender Register and EMD/SD Register by Purchase Sections.	SDs/EMDs in cash (46.101)	Supplier/Contractors control Account Capital/O&M (42.2/43.2)
17.	08/09	Payment of advances to supplier by Divn. Accounting Unit	Advances to Suppliers for Material-Capital/O&M (25.501/26.501)	Cheques issued Account (24.403)
18.	44	a) Payment of advance to supplier by CPC-supplier accounting to be done by Divisions	(a) Inter-Unit Accounts Account Code (35)	Cheques issued Account (24.403)



Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
		(b) On receipt of U-Cheque from Division concerned Note : CPC will maintain Sundry Creditors Ledger in Memorandum form.	(b) Inter Units Accounts Blank Account--- Code (37.000)	Inter Unit Accounts-Account Code (35)
19.	44	On receipt of IUT bill for advance payment made by CPC/other accounting unit and on issue of U/Cheque	Advances to Suppliers for Material Capital/O&M (25.501/26.501)	Inter Unit Accounts Blank Account Code (37.000)
20.	11	Payment of freight, demurrage Charges etc.	(i) Relevent Exp. head (ii) Expenses recoverable from Suppliers contractors (28.810)	Cash/Imprest Account (24.110/24.210/24.220)
21.	36 A	Receipts of material (Purchases) at stores and acceptance of the same	Material Purchase Account Capital/O&M (22.20/22.21 and 22.22/22.23)	(i) Advance to Supplier for Material Capital/O&M (25.501/26.501) (to the extent of Advance Payment) (ii) Suppliers/Contractors Control Account Capital/O&M (42.2/43.2) (Balance)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
22.	43	<p>Payment of supplier's bills including supplementary bills by the Divn./AUs.</p> <p>Notes:            (i) Where GRN was wrongly valued, CPC will issue office memo to store Evaluation cell to prepare material Value Adjustment Note to rectify Value Ledger Cards.            (ii) Penalty if any deducted shall be credited to 62.930--- Other Incomes.</p>	<p>Freight on Capital Equipment (76.210) Other freight (76.220)</p> <p>Incidental Stores Expenses (76.270)</p> <p>Claims for Loss/ Damage to Materials- Suppliers/Others (28.725/28.729)</p> <p>Expenses Recoverable from Employees (28.401)</p> <p>Loss of material by Pilferage etc. (79.511)</p> <p>Suppliers/Contractors Control Account Capital/O&amp;M (42.2/ 43.2)</p>	<p>Expenses Recoverable from Suppliers/Contractors (28.810)</p> <p>Cheque issued Account (24.403)</p>
23..	44	<p>(a) Payment of supplier's bill by CPC while supplier accounting is to be done in the divisions.</p> <p>(b) On receipt of U-Cheque from the division concerned</p>	<p>Inter Unit Accounts- Account Code (35)</p> <p>Inter Unit Accounts- Blank Account Code (37.000)</p>	<p>Cheques issued Account (24.403)</p> <p>Inter Unit Accounts- Account Code (35)</p>

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
24.	44	On receipt of IUT bill and issue of U- Cheque by the Divn.	Work/Account head Concerned	Inter Unit Accounts-Blank Account Code (37.000)
25.	37 A	Material issued for works	Respective Revenue Account heads/Capital Works-in-Progress Account	Material Issues-Capital/O&M (22.30/22.31 and 22.32/22.33)
26.	37 A	Material got issued to contractor by field engineers from the stores  Notes: (1) Issues to contractor will be accounted as consumption only at the time of contractor's bill passing. (2) Contractor material control account shall be debited at the normal material issue rate as per S.R. Difference between issue rate and agreed rate shall be adjusted to the work account at the time of payment of bill.	Suppliers/Contractors Materials Control Account - Capital/O & M (25.7/26.7)	Material Issued to Contractors Account (22.34/22.35)
27.	37 A	(a) Material issued by CE (S&D) stores/other store to other divns. not having stores	Inter Unit Accounts-Materials (31)	Material Issues-Capital/O&M (22.30 / 22.31 and 22.32 / 22.33)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
28.	37 A	(b) On receipt of U-Cheque from the Divn. Concerned.	Inter Unit Accounts Blank Account Code (37.000)	Inter Unit Accounts Account Cde (31)
		Accounting for IUT bills where material is issued to Divisions not having stores and issue of U-cheques (1) Against works	Relevant Revenue Heads of Account/ Capital Works in Progress	Inter Unit Accounts-Blank Code (37.000)
		(2) Material got issued to contractors from stores by field engineers	Suppliers/Contractors Materials Control Account-Capital O&M (25.7 /26.7)	Inter Unit Accounts Blank Code (37.000)
29.	37 A	Levy of Store Incidental/ Storage Charges on issues to Capital works and Contractors.	(1) Capital Works in Progress	Store Incidental Stores Charges Capital (Credits) (15.371)
		(a) by purely Capital Stores	(2) Suppliers / Contractors Materials Control Account - Capital O&M (25.7 /26.7)	
		(b) by purely O&M Stores or by O&M Cum Capital Stores CE (S&D)	-do-	R & M/Employee Costs/Adm. General Exp. Charged to Capital Works *(74.9, 75.9, 76.9)
		*Note: Credit will be given to these head in the ratio of estimated expenditure		

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
30.	36B	Return of materials from works	Materials Issues-Capital/O&M (22.30/22.31 and 22.32/22.33)	Relevant Revenue Heads/ Capital Works in Progress Amount
31.	36B	Return of materials by contractors through field engineers	Material Returned by Contractor (22.36/22.37)	Suppliers/Contractors Material Control Material Control Account Capital/O&M (25.7/26.7)
32.	36B	(a) Return of materials from works/contractors under the divn. not having stores  b) On issue of U-cheque to the Divn. concerned	1. Material Issues Capital/O&M (22.30 & 22.31 22.32/22.33)  2. Material Returned by Contractors (22.36 & 22.37)  Credit awaiting IUT Bills (46.941)	Credit awaiting IUT Bills (46.941)  (i) Inter Unit Accounts-Blank Account-Blank Account Code (37.000)
33.	20	Return of material from works under the Divn. not having stores on receipt of U-cheque and valued SRW	Inter Unit Accounts-Blank Account Code 37.000	Relevant Revenue Heads/ Capital Works-in Progress
34.	20	Return of material by contractors through field Engineers under the division not having stores on receipt of U-cheque and valued SRW	Inter Unit Accounts-Blank Account Code (37.000)	Suppliers/contractors Material Control Account Capital/O&M (25.7/26.7)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
35.	19	Accounting for transfer between works under the same Divn/AU. Note : This is to be done on the same basis as for SR and SRW indicated above		
36.	37 A	(a) Inter Store Transfer of materials-outward (from other Divn/AU)	Inter-Unit Account-Materials (31)	Materials Transfer Outward (22.42/22.43)
		(b) On receipt of U-Cheque from the A/U Concerned	Inter Unit Accounts Blank Account Code (37.000)	Inter Unit Accounts-Material (31)
37.	37 B	(a) Inter Store Transfer of Material-Inward (from other Divn/AU)	Material Transfer Inward (22.40/22.41)	Credit awaiting IUT Bills (46.941)
		(b) On Issue of U-cheque to the Accounting/Unit Concerned	Credit awaiting IUT Bills (46.941)	Inter Unit Accounts Blank Account Code (37.000)
38.	40.	Adjustment of material purchase account for O & M consumption by capital stores.	Material Purchase O&M (22.22/22.23)	Material Purchase Capital (22.20/22.21)
39.	40.	Adjustment of material purchase account for capital consumption by O&M/ mixed stores.	Material Purchase Capital (22.20/22.21)	Material Purchase O&M (22.22/22.23)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
40.	16/48	Stock valuation adjustment-non standard rate items and on revision of standard rates	Material Stock Adjustment Account Capital/ O&M (22.50/ 22.51 and 22.52/22.53)	Material value Variance Account-Capital/O&M (79.130/79.140)
41.	16/48	Adjustment of material value variance account to material cost variance account  (1) When debit balance in material value variance account  (2) When credit balance in material value variance account  Note : Entry is to be made at the year by Head Office	Material Cost Variance Account Capital/O&M (79.110/79.120)  Material value Variance Account Capital/O&M (79.130/79.140)	Material value Variance Account Capital/O&M (79.130/79.140)  Material Cost Variance Account Capital/O&M (79.110/79.120)
42.		Adjustment of material cost variance account in case of debit balance	Reserve for Materials Cost Variance (56.610)	Material cost Variance Account Capital/O&M (79.110/ 79.120)
43.		Adjustment of material cost variance in case of credit balance  Note : (1) Adjustment is to be done to the extent of balance available in Reserve Account (2) Entry is to be passed at the year-end by H.O.	Material Cost Variance Capital/ O&M (79.110/79.120)	Reserve for Material Cost Variance (56.610)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
44.	30	Return of scrap	Scrap Capital O&M (22.770/22.780)	Relevant Revenue Heads/ Capital Works-in-Progress
45.	29	Adjustment of identification of obsolete stock	Obsolete Material Stock Account (22.760)	Material Issues Capital/O&M (22.30/22.31 and 22.32/22.33)
46.	29	Write off of obsolete stock	Loss on Obsolescence of Stores (79.561)	Obsolete Material Stock Account (22.760)
47.		On adjustment in value of purchases		
		1. Positive adjustment	Capital/O&M Material Purchase Account (22.20/22.21 and 22.22/22.23)	Suppliers/Contractors Control Account Capital/ O&M (42.2/43.2)
		2. Negative adjustment	Suppliers/Contractors Control Account Capital/O&M (42.2/43.2)	Material Purchase Account Capital/O&M (22.20/22.21 and 22.22/22.23)
48.	54	On receipt/refund/for feiture of EMD & SD from contractor for sale of material	Same as per entreis 1 to (16)	
49.	54	On receipt of cash for sale of store items	(i) Cash (24.110)  (ii) Remittance to HO Transit Account (24.501)	(i) Advance received for sale of Stores.Scrap etc. (46.922) (ii) Cash (24.110)



Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
50	54	On issue of store items sold	Advance for sale of stores Scrap etc. (46.922)  Loss on sale of Scrap (79.572)  Loss on sale of stores (79.573)	Obsolete Material Stock Ac- count (22.760)  Scrap Capital/O&M (22.770/22.780)  Profit on sale of store (62.330)  Sale of Scrap Gains (62.340)  Liability for Sales Tax- (46.937)  Miscellaneous Receipt 62.930 Other Income
51.	51	Adjustment of shortage of stock pending investigation on physical verification	Stock Shortage pending Investigation (22,830)	1. Material Stock Adjustment Account Capital/O&M (22.5)  2. Other Incomes (62.930) for Store Incidental/Storage Charges
52.	51	Adjustment of excess stock on physical verification	Material Stock Adjustment Account Capital/O&M (22.50/22.51 and 22.52/22.53)	Stock Excess Pending Investigation (22.810)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
53.	51	Adjustment of shortage after investigation	Recoverable from Employees (28.401)  Loss of Stock on Physical Verification (79.510)	Stock Shortage Pending Investigation (22.830)
54	51	Adjustment of Excess after investigation	Stock Excess Pending Investigation (22.810)	Excess found on Physical Verification of Stock Materials (62.905)
55.	51	Provision for material received but pending inspection GRN not prepared	Capital/O&M Material pending Inspection (22.660/22.670)	Provision for supply of Materials/Works-Capital/O&M (42.3/43.3)
56.	55	Material in transit	Capital/O&M Materials in Transit (22.680/22.690)	Provision for supply of Materials/Works-Capital/O&M (42.3/43.3)
57.	55	Provision for liability for expenses	Relevant Expense Heads	Provision for Liability for Expenses (46.430)
58.	56	Adjustment for material lying unused on works	Material at site O&M/Capital (22.650/22.640)	Relevant Revenue Expense Heads/Capital Works-in-Progress Account
		Note Reverse entries at Sr. No 55 to 58 in April next year		

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
59	57	To consolidate various stock accounts (capital) stores.	Material Issue (Capital) 22.30 & 31)	Material Purchases Capital (22.20 & 21)
			Material Issue to Contractor (22.34 & 35)	Material Returned by Contractors (22.36 & 37)
			Material Transfer-Out-ward (22.42 & 43)	Material Transfer Inward (22.40 & 41)
			Material Stock Adjustment account-Capital (22.50 & 51)	Material Stock Adjustment Account Capital (22.50&51)
			Capital Material Stock Account (22.60 & 61)	Material Purchases O&M (22.22 & 23)
			Material Issue O&M (22.32 & 22.33)	
		Note :		
		Amount as per 22.32 & 22.33 and 22.22 & 23 should be same		
60.	57	To consolidate various O&M stock accounts (O&M/mixed stores)	Material Issues to O&M (22.32 & 22.33)	Material Purchases O&M (22.22 & 23)
			Material Issues to Contractor (22.34 & 35)	Material Purchase (22.20 & 21)

Sr. No.	Subj. Code	EVENT	GENERAL LEDGER	
			DEBIT	CREDIT
			Material Transfer Out-ward (22.42 & 22.43)	Material Transfer Inward (22.40 & 41)
			Material Stock Adjustment Account O&M (22.52 & 53) O&M Material Stock Account (22.62 & 63)	Material Stock Adjustment Account O&M (22.52 & 53) Material Returned by Con- tractors (22.36 & 37)
			Material Issue (Capital) (22.30 & 22.31)	
		Note: Amount as per 22.30 & 31 should be equal to 22.20 &21		



**FORMATES**

FORMATS





**STORE INDENT RECEIVED REGISTER**  
(To be Maintained by Purchase Section)

Material Group :  
 Material Description :  
 Material Code No. :  
 Unit of Measurement:

Sr. No.	Indent No. & Date	Indented by	Sanctioned Estimate Number	Date by which Required	Quantity Indented	Tender Enquiry	
						No.	Date
1	2	3	4	5	6	7	8

PO Reference			Name of Supplier	Quantity to be Ordered yet	Remarks
No.	Date	Quantity Ordered			
9	10	11	12	13	14







## REGISTER OF TENDERS

Enquiry No. &amp; Date :

Date Place and time of Opening  
of Tenders/Quotations

Sr. No.	Date of Receipt of Tender/ Quotation	Name of Tenderer/ Supplier and Address	Rate/Rates Tendered		Time in which Tenderer/ Supplier proposes to complete supply
			Item No. of Enq.	Rate	
1	2	3	4	5	6

Earnest Money		Tender Specification sold vide Receipt No.	Ref. to Authority under which refund is authorised Vr. No./ Date of the refund of Earnest money in case of rejected Tenders	Signature of Tenderer Representative	P.O. No. & Date	Remarks
Amount	Mode of Deposit					
7	8	9	10	11	12	13



**EMD/SD REGISTER**

Form No. MAT-08

Tender Enquiry No. :

PO Number & Date.

Sr. No.	Supplier's Name & Address	Amount	Nature of Deposit	FDR/BG/DD No. and Date	Name of Bank	Date on which Deposit Sent to Cash Section & Ref. of Despatch	BA-16/JV No.	Refund order No. & Date	Dated initials of official/officer

Note: To be maintained by Purchase Section.

**REGISTER OF PURCHASE ORDERS ISSUED**

Material Group :

Sr. No.	Purchase Order		Name of Supplier	Description of Material	Material Code No.	Date by which supply to be completed
	No.	Date				
1	2	3	4	5	6	7

Amount	Name of Consignee	Enquiry Ref.	Indent Ref.	POA No. and Date	Date on which supply Completed	Date initials of official/officer
8	9	10	11	12	13	14

Note : Separate folio (s) to be allotted for each Material Group.



**PURCHASE ORDERS / CONTRACTS RECEIVED REGISTER**

Material Group : \_\_\_\_\_

Sr. No.	Purchase Order		Name of Supplier	Dt. of receipt,		Description of Material	Material Code No.
	No.	Date		Dairy No.	File No.		
				5			
1	2	3	4	5		6	7

Unit	PO Value	Terms of Payment	Delivery Schedule	PO Amend-ment No/ Dt.	Supply Competed on	Remarks
8	9	10	11	12	13	14

Note: (i) To be maintained by Stores/Division/CPC.  
(ii) Separate folio(s) to be allotted for each Material Group.

**P.O. SUPPLY POSITION AND PAYMENT SHEET**

Quantity to be supplied (Particulars of Qty.)

- |  |   |
|--|---|
| 1. Purchase Order/Agreement/<br>Contract No. | 3. Name of the Supplier                     |
| 2. Name of the Consignee                     | 4. Date when delivery is<br>to be completed |

Bill No./ Date	Qty. ordered	Qty. despatched		Quantity Received		Date of receipt of material	Advance Payment	Subsequent Payment	Remarks (amount recoverable cheque no. & date etc.)
		RR/GR No./Dt.	Qty.	GR/RR No./Date	Qty.				
1	2	3	4	5	6	7	8	9	10





Sr. No.	Date of Receipt	RR/GR No. and Date	Ref. to PO No./ Date	Supplier's Name	Wagon No/ Lorry No.	Wagon/Lorry Weight	
						Gross	Net
1	2	3	4	5	6	7	8

Date of Receipt of Goods	Quantity Received	Condition of Packages on open delivery taken	Shortage/ Breakage in Transit	Freight/Demurrage Etc.				
				Nature of Expenses	Paid by supplier	To Pay	Voucher No.	Recoverable from supplier
1	2	3	4	5	6	7	8	9

Note: This register will be received by Officer Incharge of stores every month

REGISTER

Despatched Form	No. of Packages	Material Description	Material Code	Qty. as per RR/GR	Dated initial of person to whom RR/GR handed over
9	10	11	12	13	14

Material Collected

Particulars of Claims Lodged	GRN		Short/Damaged Goods Register Ref.	Sign. of JE	Remarks
	No.	Date			
10	11	12	13	14	15







**GOODS RECEIPT NOTE**

Name of Supplier : Name of Store : Book No.: GRN No. :  
 RR.GR/Challan No. : Date: Division No. : Date of Receipt of Goods :  
 Purchase Order No. : Date: Locn Code : Date of Measurement :

Sr. No.	Material Code	Material Description	Unit of Measurement	Quantity	
				Supplied	Received and accepted
1	2	3	4	5	6
		TOTAL			

Rate (Basic Price)	Amount	Sale Tax and Excise Duty	Freight if payable by Board	Total Amount	Other Particulars	
7	8	9	10	11	12	
					Exp. incurred by firm to be borne by PSEB	
					Nature of expense	Amount
					1.	
					2.	
					3.	
					4.	
					5.	
					TOTAL	
					Expense incurred by PSEB	
					Nature of expense	Amount
						Recoverable From Supplier
					TOTAL	

Inspected at :      Inspection Note No. :      Date:

Date of Signature      Prepared      Checked by      Material Received &      Posted  
    JE/SDO      SDO      Posted in stock cards      VLC by  
                   SK      Clerk

Certified that the material has been received in good condition and is according to specifications of SDO Stores.  
 Purchase order.



















**STORE VALUE ADJUSTMENT LIST**  
(TO BE PREPARED BY EVALUATION CELLS)  
FOR STD. ITEMS/NON STD. ITEMS.

SVAL No. : \_\_\_\_\_ Store : \_\_\_\_\_  
 Valued Adjusted : \_\_\_\_\_ Locn. Code : \_\_\_\_\_  
 As on : \_\_\_\_\_

Sr. No.	Material Group Code	Material Description	Quantity as per VLC	Old Std. Rate/ Average Rate of Balance Material	VLC Balance before Adjustment Amount	Revised Std. Rate/ Latest Average Rate	Value at Revised Std. Rate Latest Average Rate	Difference in Value	
								In-crease	De-crease

Prepared by

Checked by

(Clerk Concerned)

(Accountant)

Approved by

JV No. &amp; Date

Posted in VLC by

(SDO/AO)

(Clerk)

**Note:** Where positive or negative value appears with no quantity, the entire shall be adjusted to make the closing stock value nil.



**MATERIAL ESTIMATE CONTROL REGISTER  
(FOR MINOR WORKS)**

Name of Work :  
Sanctioned Estimate No. :

Account Head :  
Name of office :

Description of Material												Store incidental Expenses	Total Value	Signature of JE/S.O.	Signature of SDC	Signature of officer Incharge
Code No.																
Unit																
Estimated	Value															
	Qty.															
Drawn during the month CPV/SR-wise																
Total for the month	Value															
	Qty.															
Upto date	Value															
	Qty.															
"Consumption"	Value															
	Qty.															
Balance in hand on completion of work	Value															
	Qty.															

- Notes:
1. Value will be posted in Red ink.
  2. Material returned to store will be shown as minus receipts.

**STORE REQUISITION**

Book N.....Sr. No.....Date.....

Sub Division : Name of Contractor :  
 Division : CMIN No. & Date :  
 Estimate No. : Capital/O&M work :  
 Name of Work : Account Head (Debit) :

Kindly issue the following materials :

Sr. No.	Material Code	Material Description	Unit	Quantity				Rate	Amount	Balance in store after issue
				Total as per Sanctioned Estimated	Drawn till date	Requisitioned	Issued			

Prepared By \_\_\_\_\_ Approved BY \_\_\_\_\_ Approved By \_\_\_\_\_  
 Sign. with Date \_\_\_\_\_ JE/SO \_\_\_\_\_ SDO/Sr. Xen \_\_\_\_\_ SDO Stores \_\_\_\_\_

Issued \_\_\_\_\_ Material Received by \_\_\_\_\_ Posted in Store Card \_\_\_\_\_ Posted to VLC \_\_\_\_\_  
 SK \_\_\_\_\_ JE/SO \_\_\_\_\_ SK \_\_\_\_\_ Clerk \_\_\_\_\_



Folio No. :

**VALUE LEDGER CARD**

Name of Stores :

Name of Article : VLC No. :  
 Group/Code No. : Stock Card No. :  
 Unit :  
 Category (ABC) :

Standard rate (Where/applicable)	
Effective date	Rate

Date	From whom received or to whom issued	Document Reference		Receipts		Issues			Balance		Initials of Clerk/ Acctt.	Remarks
		Preprinted No.	Control No.	Qty.	Value	Qty.	Rate	Value	Qty.	Value		









**GOODS RECEIPT NOTE  
(FOR DEPARTMENTAL RECEIPTS)**

Sub Division : Name of Store : Locn. Code :  
 Division : GRN Book No. : GRN No. : Date :  
 (Returning/Transferor) Date of Receipt of Goods :  
 Locn. Code : Date of Measurement :  
 Estimate No. :  
 Nature of Work :  
 (Capital/O&M)  
 SRW/SC No. :

Sr. No.	Material Description	Material Code No.	Unit	Quantity		Rate	Amount	Remarks
				As per SRW/SC	Accepted			
			TOTAL					

Prepared by	Approved by	Material Received & Posted in store card by
Dated & Signature	JE SDO Stores	SK
Evaluated by	Posted in VLC by	U Cheque No. and date
Clerk	Clerk	Clerk

Where material is returned by contractor under through rate contact, give CMRN No. and date and name of contractor















**TRANSFER WITHIN DIVISION (MATERIALS) CONTROL REGISTER**

Name of Issuing Store

Folio No. :

Issues							
Sr. No.	Month	Store Challan No.		Date	Name of Receiving Store	Particulars of materials transferred	Quantity
		Pre-Printed	Control				
1	2	3	4	5	6	7	8

Receipts					
Amount	GRN No.		Date	Quantity	Amount
	Pre-Printed	Control			
11	12	13	14	15	16

Prepared by

Checked by

Officer Incharge





**ABSTRACT OF GOODS RECEIPTS NOTES (PURCHASES)**

Evaluation Cell :  
Store :

Month :

Sr. No.	GRN No. & date	Supplier's Name	PO No. & Date	Amount as Per GRN	Credit	
					Advance Payment 25.2/26.2	Suppliers Control Account 42.2/43.2
1	2	3	4	5	6	7

**Debit Heads Material Purchase Capital/O&M 22.2**

Steel	Cement	Trans-formers	Metering Equip-ment	Cables & Conductors	Poles	Electric Light Fittings	Spares	Timber	Steel Pipes	Others
8	9	10	11	12	13	14	15	16	17	18

Prepared by :

Checked by

Officer Incharge

Note: Cols. 1 to 4 will be filled in by Store keeper. It will be written up daily in a bound register wherein the first copy will be pre-printed. The other column will be completed by SDC/Store clerk

**ABSTRACT OF GOODS RECEIPT NOTES (DEPARTMENTAL)**

Evaluation Cell

:

Month:

Store

:

Sr. No.	GRN No. and Date	SC/SRW No. and date	Amount as per GRN	Steel	Cement	Transformer
1	2	3	4	5	6	7

**DEBIT HEADS**

Metering Equipment	Cables and Conductors	Poles	Electric light fitting	Spares	Timber	Steel Pipes	Others
8	9	10	11	12	13	14	15

Prepared by

Checked by

Officer Incharge

**Note: 1** To be Group Separately

- i) Inter store transfers from other Divisions 22.40/22.41
- ii) Inter store transfers within Division 22.450
- iii) Return from works from other Division 22.30/22.31&22.32/22.33
- iv) Returns from contractor-form other Division 22.36/22.37
- v) Returns from works within division 22.30/22.31 &22.32/22.33
- vi) Returns from contractors within Division 22.36/22.37

**Note: 2** Cols. 1 to 3 will be filled by Store keeper. It will be written up daily in a bound register where in the first copy will be perforated. The other columns will be completed by SDC/Store clerk

**ABSTRACT OF STORE REQUISITIONS/STORE CHALLANS**

Evaluation Cell

:

Month :

Store

:

Serial Control No.	SR/SC No. and Date	Name of Work & Estimate No.	Amount	Store incidental Expenses	Total		
		Name of Store Division				Steel	Cement
1	2	3	4	5	6	7	8

**Credits :**

Trans- former	Metering Equipment	Cables & conductors	Poles	Electric light fittings	Spares	Timber	Steel Pipes	Others
9	10	11	12	13	14	15	16	17

Prepared by

Checked by

Officer Incharge

- Note: 1 To be Grouped Separately
- |  |                           |
|--|---------------------------|
| i) Issue of material for works-other Divisions           | 22.30/22.31 & 22.32/22.33 |
| ii) Issue of material to contractors of other Divisions  | 22.34/22.35               |
| iii) Issue of material for works within Division         | 22.30/22.31 & 22.32/22.33 |
| iv) Issue of material to contractors of within Divisions | 22.34/22.35               |
| v) Inter Store transfers from other Divisions            | 22.42/22.43               |
| vi) Inter store transfers within Division.               | 22.450                    |
2. Cols. 1 to 3 will be filled by Store keeper. It will be written up daily in a bound register wherein the first copy will be perforated. The other columns will be completed by SDC/ Store Clerk.











**STOCK VERIFICATIONS REPORT**

Book No. ....

Page No. ....

Name of Store :

Date of Check :

Name of Stock Verifier :

Item No.	Code No.	Name of article	Unit	Unit Code	Quantity				Remarks
					As actually counted measured or weighed	As per Stock card on date of physical counts	Surplus	Short	
1	2	3	4	5	6	7	8	9	10

Certified that quantity as shown by col. 6 is correct and that the result of stock verification has been entered in the corresponding Stock Card in case of difference.

Dated Sign.

Stock Verifier

Head/Store Keeper

Officer Incharge Store

Remarks will include Rate Per Unit. Amount of surplus/Short Material and JV No. and date vide which adjusted.

**REGISTER OF SCRAP, OBSOLETE STORES,  
UNSERVICEABLE & SURPLUS ITEMS**

Section :

Name of Store :

Location Code :

Material Code No.	Description of material	Unit	APRIL					Closing Balance
			Opening balance	Additions	Disposed			
					Date	Qty.	Tender/auction ref.	

Dated Sign.

Accountant/officer Incharge

MAY and so on upto March

Additions	Disposed			Closing balance
	Date	Qty.	Tender/auction ref.	

Dated Sign.

Accountant/Officer Incharge



Form No. MAT-30

COOPERATIVE SOCIETY

REGISTER OF

Sale Order No. and Date	Letter No. and Date under which sent	Tender No. and Month	Name of firm	Place where material is lying and name of Store Accounting Unit	Description of Material	Material Code No.
1	2	3	4	5	6	7

REALIZATION

Ist Instalment		2nd Instalment		3rd Instalment	
BA-16 No. & Date	Amount	BA-16 No. & Date	Amount	BA-16 No. & Date	Amount
1	2	3	4	5	6

SALE ORDER

Rate	Amount of Sale order	Due date (s) for payment	Due Date (s) for lifting of material	Actual date (s) of lifting of material Despatch Note No. and Date	Amount of penalty if any	Initials of Clerk Accountant
8	9	10	11	12	13	14

(INSTALMENT)

4th Instalment		Penalty		Dated Signature of Actt/AO	Remarks
BA-16 No. & Date	Amount	BA-16 No. & Date	Amount		
7	8	9	10	11	12