

MANUAL OF INSTRUCTIONS FOR THE MAIN TENANCE AND UP-KEEP OF STORE ACCOUNTS IN THE H.P. STATE ELECTRICTY BOARD.

PREFACE

The Manual of instructions is mainly based on the instructions issued from time to time by the various authorities of the Board for the up-keep and maintenance of consumers and stores accounts, keeping in view the main provisions of the Accounts Codes and Rules as applicable to the Board. All Codes such as Accounts Code Vol-III, Punjab Public works Account Code. Financial Hand Book No. I Financial Hand Book No. 2, H.P.F.R. (Vol-I &II), Financial Hand Book No. II (Departmental Financial Rules) and other relevant Manuals applicable to the Board have been consulted in framing in framing this Manual.

2. This manual has been prepared to suit the system of accounts in vogue in commercial undertaking and utilities. The system of compilation of monthly accounts has not been incorporated in this Manual which has been compiled separately in H.P.S.E.B. Accounting Manual Vol-II. This has been done with a view to avoiding repetition of some of the rules contained therein.

3. This Manual of instructions comprises of up-keep and maintenance of stores accounts and contains instructions No. 1 to 42, whereas the consumer accounts and other accounts are contained in sales manual part-I & sales manual Part-II.

4. With the issue of this Manual, all circulars and orders issued up to date relating to the maintenance and up-keep of consumers and Stores Accounts having bearing on the subject dealt within this Manual should be regarded as superseded. Any amendment and instruction issued in future will be promptly incorporated in this manual with the appropriate instruction, by means of addenda and corrigenda.

5. Any error or omission, when noticed should be communicated to the Chief Purchase Officer, H.P. State Electricity, Board, Shimla with a copy to the Chief Accounts Officer, H.P. State Electricity Board, Shimla.

**Chief Purchase Office,
H.P. State Elec. Board,
Shimla-4**

Shimla, Dated the 1st May, 1995 (Printing Date).

**Member (Finance & Accounts)
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**HIMACHAL PRADESH
STATE ELECTRICITY BOARD
MANUAL OF INSTRUCTIONS**

Instruction No. 1

Accounting of unpaid Wages of Labourers and work – charges establishment.

In order that the Works Accounts may be simplified by the elimination of the suspense account column for "Labourers" and that the total actual cost of work may be exhibited in each case, the amounts remaining unpaid form a Muster Roll should be charged finally to the account of the work concerned and credited to "Deposits" under a sub-head 44.212 – un paid wages to Muster Roll Staff, details thereof being kept in arrears register for purposes of control and watch over payments.

Similarly the wages of work – charge establishment remaining unpaid form an Acquittance Roll should be charged finally to the account of the work concerned by credit to "Deposits", where they should be shown as one single entry under a sub-head 44.211 unpaid salary and wages to work charge staff.

During the course of local inspection it should be seen that the total of details in the Arrears Register Work up to the amount outstanding in the Deposit Register.

Instruction No. 2

Maintenance or Works Accounts for Major Estimates Minor Estimates and Sub Works e.g. Service Connection.

Under Rule 7.63 of Departmental Financial Rules and Articles 133 and 134 of Account Code Vol. III and account of all the transactions relating to a work during a month, whether in respect of cash, stock or other charges, should be maintained by the sub divisional office concerned, but the Works Abstracts (Forms P.W.A. 10 & 11) prescribed therein for the purpose are not suitable to the requirements of the Electricity Board. The following forms will, therefore, be used instead.

1. E.B. Form CA-51 (a) For Major & Minor Works.
2. E.B. Form CA-51 (b) For minor Works including individual industrial service connections upto 70 K.W. and General Service connections.
3. E.B. Form CA-51 (c) Job cost summary for General and Industrial Connections.
2. The Use of each of these forms in explained below :

A –Job Cost Abstract – E.B. Form – CA 51 (a).

This form is intended for use in connection with the maintenance of accounts of all civil and electrical major works, the accounts of which are required to be kept by sub heads of the sanctioned estimates and also for all minor works, either chargeable to more than one detailed head (the accounts of which should be kept by detailed head of classification each detailed head being treated as separate sub head of the estimate for the purpose of accounts) or through chargeable to one detailed head but the accounts of which have been ordered to be

kept by sub head. If such a major or minor work is carried out departmentally or on contract at labour rates only, material being supplied by the Branch, the expenditure should be booked by labour. Material and sundry expenses separately under each sub head of the estimate. If the work is executed by contract at through rates, the total expenditure relating to each sub-head should be booked in the column "Total under the sub-head concerned.

B. – Job Cost Abstract – E.B. Form – CA – 51 (b)

In this form the accounts of all civil and electrical minor works the cost of which is debitable to a single detailed head of classification and accounts of which have not been ordered to be kept by sub-head should be maintained. If the work is carried out departmentally or under contract on labour rates only, the expenditure will be booked separately under the columns provided for labour, material and sundry expenses. If, however, any work is executed on contract at through rates, the expenditure will be booked only in the column "Total Cost".

This form shall also be used for preparing an account of each industrial service connection upto 70 K.w. and each general service connection including each temporary service connection (see note below).

N.B. (1) with a view to avoiding delay in the erection of industrial services upto which the powers have been delegated and all domestic services and consequent loss in revenue sanctioned for a specific period in a financial year, for a probable number of connections estimated to cost not exceeding Rs. 20,000/- for each Local Distribution Scheme.

Immediately on receipt by the sub divisional office an application for a service connection a detailed sub estimate for that connection should be prepared by the Sub Divisional Officer and approved by the competent authority and the work then executed and connection given.

(2) If in any case, daily labour or work charge Estt. Is employed during the period of their engagement on more than one job or work, a note of the time spent on each job or work should be kept in the attendance register or muster roll or in a separate note book kept by the subordinate in-charge of the work. The apportionment of the wages should be made according to the time spent on each job or work.

C – Job Cost Summary – E.B. Form CA-51 (c)

This form is intended for the maintenance of accounts of expenditure against the main lump sum estimates for general service connection and industrial service connections upto 70 K.W. The detailed account of individual service connections will be kept in E.B. Form CA – 51 (b) as explained above and a summary of their cost will be shown in this form in order to control the progress of expenditure incurred against the main lump sum estimate. In this form provision has been made separately for the cost of meter installed in a service in order to have the total cost of the particular service (including meter) at one place.

This form will be prepared at the end of each month from the relevant E.B. Form CA-51 (b) relating to individual service connections.

INSTRUCTION NO. 3

Verification of materials issued direct to Major Electrical Works constructed departmentally.

The procedure in regard to the checking of materials issued direct to a major estimate or for any other work, the accounts of which require the maintenance of "Material-at-site account" is detailed.

2. The cost of materials issued direct to a work referred to in paragraph 1 above is treated in the works accounts as a final charge or debited to the suspense head "Materials" of the work concerned. When the suspense head "Materials" is operated upon a detailed account of all materials issued to or returned from, the work should be kept in Form D.F.R. (P.W.) 30, 'Detailed Statement of Materials' so that the total issues of each kind of materials may be watched with reference to the estimated requirement.

3. An account of all materials drawn either from stores or received direct from suppliers should be maintained in P.W.A. Form 4 by each article. The quantity balances in this register should be struck monthly show the balances of stores drawn against the work concerned and to facilitate the wiring of "Material-at-site account" in Forms D.F.R. (P.W.) 30, 31 and 32.

4. In the detailed statement of materials, D.F.R. (P.W.) 30 only principal materials needs be detailed. Both quantities and values of such items should be shown except in respect of carriage and incidental charges for which value only should be shown. All the minor items may be lumped together under the heading "Petty items", for which only values should be shown. Form D.F.R. (P.W.) 30 shows separately for each kind of materials (1) the estimated requirements (2) the net issues of each month to the work and (3) the net issues there to and of each month. The months transactions should be posted in accordance with the following instructions:

Issued to Work:

- (a) Issues from stock should be posted in lump sum from the monthly abstract of stock issue, and.
- (b) Purchases from suppliers and transfers of materials from other works, divisions or departments should be posted in detail from the vouchers and special transfer entries concerned, at the same time as the corresponding postings in the Job Cost Abstract E.B. Form CA-51 (A) or E.B. Form CA-51 (b) are made.

Issues from the work:

- (a) Materials returned to stock should be posted in lump sum from the monthly abstract of Stock Receipts, and.

- (b) Sales writes off and transfers elsewhere should be posted in detail from the vouchers concerned, at the same time as the corresponding entries in the job cost abstract, E.B. Form CA-51 (a) or E.B. Form CA-51 (b), are made.

The issues from the work should, however, be posted as minus entries.

5. The verification of un-used balances of materials must invariably be made on the completion of a work but on or before the completion of a work, when no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale, so that (1) the accounts of the work may promptly receive credits (2) the balance at debit of the suspense head "Material" may, as far as possible represent the net cost of materials actually used in construction, and (3) the surplus balances awaiting clearance may be reduced to a minimum.

The report in form D.F.R. (P.W.O) 31 should in this case set forth both quantities and values throughout.

6. If the gazetted government servant or subordinate in direct charge of a work, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of work should be verified by the relieving government servant in company with the relieved government servant and the report in Form D.F.R. (P.W.) 31 prepared by the Sub-divisional officer and submitted to the divisional office.

7. A report is required annually of the value of material at site of all works, the accounts of which are open on the last day of the official year. The report in form D.F.R. (P.W.) 31 should be prepared in the following manner & submitted to the Divisional Office.

- (a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of principal items probably used. This should be done in the detailed statement at the top of the form, on the basis of the "progress" of work done on each sub-head, such authorised formula being adopted as may be in general use locally.
- (b) Deducting these quantities from the total quantities of the materials issued to the work as per form D.F.R. (P.W.) 30, the paper balance of the unused materials should next be arrived at and set forth against line C.
- (c) The actual balances should be entered against line. D, and the difference between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deducted from the total value and quantity recorded in the detailed statement of materials, Form D.F.R. (P.W.) 30.
- (d) The reports should then be completed by recording against line F remarks explaining action taken (1) to adjust the difference as per line E and (2) if the

work has been completed, to dispose of the surplus balance as per line D, and by signing the printed certificates applicable to the case and scoring out the others.

- (e) The differences as per line E may be due to (i) the adoption of formulae for determining the actual consumption, (ii) unreasonable wastages or (iii) shortages in some other form. All these differences should be properly investigated.

It is however, not necessary that the balances should be verified at the close of the year if:

- (1) The work has been under construction for not more than three months.
- (2) The accounts of work are expected to be closed within three months, or
- (3) The balances were verified at any time during the year.

Whether balances are not verified at the close of the year, the figures against line C of the Form D.F.R. (P.W.) 31 "Paper balances of unused materials" of the report should be assumed to be the value of the materials at site, and lines D and E of the form *ibid* should be left blank.

(8). Reports of verification of materials in Form D.F.R. (P.W.) 31, prepared in accordance with paragraph 7 above should be dealt with in the divisional office as below:

- (a) A register of Clearance of Material Account should be maintained in Form D.F.R. (P.W.) 32. A separate folio of the register should be reserved for each work for which a materials account is kept, and for facility of reference, the register should be supplied with an index.
- (b) Each Report of verification in Form D.F.R. (P.W.) 31 should be entered in Part 1 of the Form D.F.R. (P.W.) 32, as soon as received.
- (c) If any items of shortage or loss reported in line E of an intermediate report in Form D.F.R. (P.W.) 31, prepared in accordance with paragraph 6 or 7 *supra*, are ordered to be debited to the sub-head contingencies of the estimate, or to the personal ledger account of a contractor, or to Personal Ledger account for recovery from any Board servant or to the account of another work, the adjustment should be forthwith effected by a transfer entry, so that the total cost of the materials to the work may at once be corrected.
- (d) But if any such shortage or loss ordered to be written off by debit to a final sub-head of the estimate, other than contingencies or if there is a surplus and it is to be credited to one or more final sub-heads of the estimates, the consequent adjustments should merely be registered in Part-III of Form D.F.R. (P.W.) 32. Such adjustment leave the total cost of materials unaffected, and can, therefore, be made only by inclusion in the final transfer entry which is made, on the completion of a work vide paragraph 5 *supra*.

- (e) As every Report of verification prepared under paragraph 7 deals with the progressive figures of the cost of materials, line E brings out up to date outstanding differences and not merely differences since last verification. This should be borne in mind when registering differences referred to in clause (b) above, so that adjustments once registered in part III of Form D.F.R (P.W.) 32, may not be registered again.
- (f) Action taken on intermediate reports, in Form, D.F.R. (P.W.) 31, should be recorded on the reports themselves, but when each such report is finally disposed of the fact should be recorded in Part-I of Form D.F.R. (P.W.) 32 and the entry attested by the Divisional Accountant under his dated initials.
- (g) Final reports in Form D.F.R. (P.W.) 31 prepared under paragraph 5, should however, be registered in Part –I of Form D.F.R. (P.W.) 32 as disposed of, as soon as orders on the closing balances and the items of differences as per lines D. and E of the report have been passed by the Divisional Officer. These balances and items should then be transferred of Part –II and III of Form D.F.R. (P.W.) 32 where their clearance will be watched.

9. After the approval of Form D.F.R. (P.W.) 31 by the Divisional Officer and on the completion of the work the measurements of the principal items of materials used on the work concerned should be transcribed in "Measurement Book for material used on a Electrical Works" (E.B. Form CA-25) and approved by the Sub divisional Officer.

INSTRUCTION NO. 4

Disposal of materials received from the dismantlement of the Board's works during the course of normal periodical repairs and replacements covered by the annual or special maintenance estimates.

The following instructions should be observed in connection with the disposal of materials received from dismantlement of the Board's works during the course of normal repairs and replacements estimates.

- (i) The account of the unserviceable materials should be maintained by the Junior Engineer and Storekeeper in the registers as per sample forms 'A' and 'B' (annexed hereto) respectively.
- (ii) The Junior Engineer should put up the stores requisition for new materials to the Sub Divisional Officer for approval after entering in the prescribed register the corresponding articles to be recovered as a result of repairs or replacement. The Stores Requisitions should be put up the Sub Divisional Officer alongwith the Register. Before preparing a stores requisition the Junior Engineer should visit the site to ascertain the items requiring repairs or replacement and thus be in position to complete the register in the light of the condition and details of the articles even before the articles are actually dismantled.

- (iii) The Sub divisional Officer should, at the time of approving the requisition, satisfy himself that the unserviceable materials entered in the register by the Junior Engineer compare reasonably with the materials proposed to be drawn and should then append his signature in the register in the space provided for the purpose.
- (iv) All items of dismantled materials, such as conductor cables, wires of all sizes and descriptions, cartridge fuses, poles, stays, brackets, tee-boxes, channel iron etc., should be entered in the register.
- (v) If any of the dismantled articles vice sub-paragraph (iv) above has been damaged or deteriorated and is not likely to fetch any scrap value, a remark to this effect be given by the Sub-Divisional Officer in the remarks column of the register maintained by the Junior Engineer.
- (vi) Ordinarily no serviceable materials are likely to be dismantled during the course of periodical repairs and replacements, but should such a contingency arise, the materials should be disposed off as under and the depreciated cost of the dismantled materials credited to Revenue:
 - (i) Serviceable materials as may be fit for use on temporary service connection should be transferred to the subsidiary stores for temporary service connection materials and their estimated value debited to the current estimate for temporary connections.
 - (ii) Those of the serviceable materials, which may be required for immediate use on any new work under construction, should be transferred to that work and their estimated value debited to the accounts of the work.
 - (iii) The remaining serviceable materials should be kept separate from new materials but under the same group with same code number. Such materials should be accounted for under the heading. "Dismantled Materials" under each relevant group and used first.

A suitable note to this effect should be given in the remarks column of the Junior Engineer's register.

2. It should be clearly understood that these instructions apply to all unserviceable materials excluding of course such materials as prima-facie are not likely to fetch any scrap value e.g. cement black tape gutties, compound plaster, broken insulators etc.

Annexures : Two sample forms of Registers.

INSTRUCTION NO. 4A

Disposal of materials received from the dismantlement of the Board's permanent works, e.g. services, mains etc.

The following instructions should be observed in connection with the disposal of materials received from the dismantlement of the Board's permanent works as opposed to temporary service connections such as:-

- (i) Service connections (General) If a service remains idle for more than 6 months
- (ii) Service connections (Industrial) Or where theft of energy through idle service is apprehended.
- (iii) Service sub-mains, mains and other requirement etc. Due to augmentation or replacement.

1. Dismantlement without replacement.

- (a) (I) Before any permanent work, including service connection, is dismantled without replacement, sanction of the competent authority to its dismantlement and write off should be obtained in writing. In making the applications for sanction, detailed reasons necessitating and justifying the dismantlement should be stated for the information of the sanctioning authority. Where it has been necessary to dismantle to work because it has never been used or has been used very little, the circumstances under which it was originally constructed should be stated.

(ii) In case of permanent service connections, which have remained idle for six months or more, the various officers in the Electricity Board are delegated powers to sanction their dismantlement upto following limits.

CE-Full powers

SE-25,000/-

XEN – 10,000/-

SDO-2,500/-

(iii) Similar power as in (ii) above have been delegated to various officers where connections have remained idle for less than six months but theft of energy is apprehended.

- (b) In such cases the cost of dismantlement should be debited to the annual maintenance estimate of the scheme concerned provided the expenditure involved on dismantlement does not cause any excess over the estimate, otherwise a separate estimate debitable to the minor head "Maintenance Proper" under the major Head "XLI-Working Expenses" should be framed, and sanctioned by the competent authority to cover the expenditure.

- (c) Immediately after a work is dismantled, an inventory of all the materials dismantled, whether in serviceable conditions or not, should be prepared and entered in E.B. Form CA-104 by the official incharge of dismantling the work. The inventory should be verified by the Sub-Divisional officer who should add his dated initials to the register in token of the verification.
- (d) A survey report (on Form D.F.R.P.W 15) of the material which are considered by the Sub Divisional Officer to be absolutely unserviceable should be prepared and submitted the Executive Engineer. As soon as the survey report is sanctioned, the unserviceable materials should be destroyed in the presence of the Sub-Divisional Office or disposed off otherwise as ordered in the survey report and certificate as to their disposal at the bottom of the form should be completed and signed (with date) by the Sub-divisional Officer.
- (e) The account of dismantled works should be adjusted as under:-

- (i) The total book value of the work should be credited to the detailed head “receipt from permanent works dismantled” of the Minor Head “Deduct-Receipts and Recoveries on Capital Account” under the Sub Major Head concerned per contra debit to a separate estimate to be sanctioned under the Major Head Maintenance Proper of the Sub Major Head concerned of the Major Head “XLI-Receipts from Electricity Schemes-Deduct-Working Expenses” XLA-Receipts from Multipurposes River Scheme Deduct Working Expenses.”

The estimate under the above head for the total book value of the work to be credited to the Minor Head Deduct-Receipts and Recoveries on Capital Account plus dismantlement charges (if these cannot be debited against the annual maintenance estimate in accordance with paragraph 1 (b' above)' will be for the net amount only i.e. after taking into account the credit of the serviceable articles referred to in paragraphs e (iv), e(vi) below.

- (ii) The amount credited to “Deduct-receipts and Recoveries on Capital account” (see item (I) above) should be deducted from the total book value of works under the minor head concerned to which the dismantled works related, for purpose of calculating future depreciation interest charges. To enable this being done the recoveries should be shown in P.W.A. Form 9 under a separate sub-head called “Receipts from permanent works dismantled.”
- (iii) The value of serviceable articles should be calculated with reference to their condition.
- (iv) Such serviceable materials as may be fit for use on temporary service connections should be transferred to the subsidiary stores for temporary

service connection and their estimated value be debited to the current estimate for temporary service connections.

- (v) Those of the serviceable materials, which may be required for immediate use on any new work under construction, should be transferred to that work and their estimated value debited to the accounts of the work.
- (vi) The remaining serviceable materials, should be kept separate from new materials but under the same group with same Code Number, such materials should be accounted for under the heading "Dismantled Materials" under each relevant group and used first.
- (vii) The disposal of serviceable materials as per Paragraph (e) (iv), (v) and (vi) above should be noted by the Sub-Divisional Clerk against the items concerned on the Register and verified by the Sub-Divisional Officer under his dated initials.

II Dismantlement for purposes of augmentation or replacement.

- (a) In the Case of permanent works including service connections to be dismantled for purposes of augmentation or replacement the estimate for augmentation or replacement should provide for the cost of dismantlement of the existing work in addition to the cost of new work and be sanctioned by the competent authority. The total estimated cost should be allocated in accordance with the principles laid down in clause (e) of appendix Part II of Departmental Financial Rules. According to this clause, if the cost for renewals and replacements of existing work really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs. 1000 the cost of the new work should be divided between capital and Revenue, the portion debited to the latter account being the cost of the original work, which should be estimated if the actual cost is not known and the balance debited to Capital. The cost of dismantlement should invariably be debited to the Minor Head "Maintenance Proper" under the Major Head "XL-I" or "XIA" as the case may be. In other cases the whole cost of the new work but which is in all material essential the same as the latter, although it may exceed the cost of that work by more than Rs. 1000 should not be debited to capital but to the Revenue Accounts, (Exception; Expenditure on all new service connections, extensions and new lines even if it does not exceed Rs. 1000 should be debited to "Open Capital Account")

The value of the serviceable materials recovered from dismantlement should be estimated with reference to their condition and the prevailing market rates which should in no case be more than the original costs. This value should be credited to the portion of the estimate allocated to the Revenue head for which necessary provision should be made in the estimate. For example, if a work, the capital value of which amounts to Rs. 500 is replaced by a work estimated to cost Rs. 2,050 including Rs. 50 being the cost of dismantlement of the existing work, the estimated value (i.e. Rs. 2,050) will be divided between the Capital and Revenue heads as follows:

ALLOCATION				
Description	Total	Capital	REVENUE	
			Cost of original work	Cost of dismantale ment
1. Estimate cost of new work (including cost of dismantlement.	Rs. 2,050	Rs. 1,500	Rs. 500	Rs. 50
2. Deduct cost of dismantled materials	200		550	200
3. Net	1,850	1,500	350	

(b) With the above classification only 1,500 will be added to the Capital value of the existing work (Rs. 500) and thus the total Capital value of the new work will Rs. 2,000 in the books of the Board.

(c) The serviceable materials should then be dealt with in accordance with the procedure laid down in clauses (e) (iii) to (v) and (f) of paragraph 1 above.

III. Temporary dismantlement of services due to alterations and additions to consumers' buildings.

The procedure laid down in paragraph II above should be followed where necessary.
Annexure : One Form.

INSTRUCTION No. 5

Adjustment of transfer debits or credits between Divisions in the Electricity Board.

There have been instances of inordinate delay in the acceptance of the debts raised by one division against the other owing to non-compliance by the various Divisions in the Board with credits afforded to

the directions contained in Article 185 of Account Code Volume III. Such delays entail unnecessary correspondence between the different offices and unless a transaction is cleared before the close of a financial year, the non-acceptance of a debit or a credit results in a variation between the budget grant and the actual outlay of the divisions concerned. In future the provisions of Article 185 *ibid* should be strictly complied with by all the Divisional Officers in the Board as per procedure detailed below:

- (i) Immediately after the monthly accounts returns (stores and cash) submitted by a subdivisional office to a divisional office have been checked and abstracted in the later office, the debit for the stores supplied to or the expenditure incurred on behalf of any of the other Division should be raised, can an Advice of Transfer Debit duly supported by the relevant vouchers forwarded to the Divisional concerned.
- (ii) If any materials found surplus on the completion of a work or received after the dismantlement of a work are returned by a certain division or a sub-division to the Divisional or Sub-divisional stores of another division, a regular Stores Return Warrant (E.B. Form CA-9) should be prepared by the division returning the materials and after recording any entry in the Transfer Entry Book by the division the debit should be raised against the division concerned and an A.T.D. sent. A ledger in Form H.P. – CAO-86 will be maintained in each Divisions for keeping records of all the Debit Transfer memos issued to various Divisions. This ledger will be received by each Divisional Officer every month to assess the progress made in the clearance of transfer transactions.
- (iii) Immediately on receipt of an A.T.D. it should be entered in the register in Form HP
A.T.C.
(CAO)- 88 to watch the disposal of all transfer memos received from received from other Division and forwarded to the sub division concerned for verification, allocation and return.
A strict watch should be kept by the divisional office that there is no undue delay in the return of the A.T.D. from the Sub divisions. Ordinarily an A.T.D. should invariably be re
A.T.C. A.T.C.
returned by a sub division to a divisional office within a maximum period of two weeks from the date of its receipt by the former. The Divisional Accountant should personally see that this is done and any case of delay should be brought to the special notice of the Divisional Officer for suitable action against the Sub divisional officer responsible for the delay.
- (iv) A.T.D. should be accepted or rejected by the responding divisions within a maximum
A.T.C.

Period of three weeks from its receipt in that Division. Ordinarily no A.T.D. should be
A.T.C

Rejected. The question of breakages, shortages or excesses, if any, in the materials supplied should be taken up separately.

(v) With a view to exercising a proper control that there is no undue delay in the acceptance of the Advice of Transfer, each divisional office should prepare two statement periodically, say seven times in a year on the dates specified below showing (a) of the Transfers received but not accepted.

(i) 30th June

(ii) 30th September

(iii) 31st December.

(iv) 31st January

(v) 28th February.

(vi) 31st March.

(vii) 20th April (relating to the previous Financial year just closed).

Note: For prescribed forms of the statement see Annexure "A" and "B" .

(vi) These statements should be prepared in triplicate. One copy should be forwarded to the responding division in the case of Statement "A" Division raising the debit in the case of statement 'B' second copy should be sent to the controlling officer and the third copy should be retained as an office copy.

(vii) In the column headed "Reasons for non-acceptance", concise but self contained reasons including correct references to the correspondence, if any, should be recorded. If non acceptance of an Advice be due to flimsy reasons, the Controlling Officer should issue orders for an early acceptance of the same.

(viii) The statement 'A' issued by a certain Division should be checked with the corresponding statement 'B' received from the other Division, and discrepancies, if any should be reconciled.

2. It should be impressed on all concerned (Executive Engineers, Sub divisional Officers Accountants, Subordinates and Clerks) that any undue delay in the issuing acceptances of the Advices will be very seriously dealt with.

Himachal Pradesh State electricity Board

Statement showing Advice of Transfer _____

Name of Division to whom the Advice of Transfer issued _____

Sr. No.	A.T.C/A.T.D.		Dispatch		Amount	Brief Particulars of advice	Reference to correspondence (if any) with the responding Division
	No.	Date	No.	Date			
1	2	3	4	5	6	7	8

Prepared by (Clerk) _____ (date) _____

Checked by (Accountant) _____ (date) _____

Endorsement No. _____ (date) _____

Copy forwarded to the Executive Engineer _____

Division with the request that the acceptances of the Advices detailed above should be expedited.

Executive Engineer
_____ **Division.**

Endorsement No _____ (date) _____

Copy forwarded to the Superintending Engineer _____ Circle, for information, favour of necessary action and orders.

Executive Engineer
_____ **Division.**

Himachal Pradesh State electricity Board

Statement showing Advice of Transfer received but not accepted upto date _____

Name of Division to whom the Advice received but not accepted _____

Name of Division from whom the Advices received _____

Sr. No.	A.T.C/A.T.D.		Dispatch		Amount	Brief Particulars of advice	Reference to correspondence (if any) with the responding Division
	No.	Date	No.	Date			
1	2	3	4	5	6	7	8

Prepared by (Clerk) _____ (date) _____

Checked by (Accountant) _____ (date) _____

Endorsement No. _____ (date) _____

Copy forwarded to the Executive Engineer _____

Division for the information and necessary action.

Executive Engineer
_____ **Division.**

Endorsement No _____ (date) _____

Copy forwarded to the Superintending Engineer _____ Circle for information.

Executive Engineer
_____ **Division.**

Accounting procedure for the transactions relating to materials received for specific work.

Owing to non-compliance by the various divisions in the Board with the directions contained in Article-48 (I) of Account Code Volume III, there have been instances in which the transactions relating to materials received for specific works were not incorporated in the accounts for a considerable time resulting in variations between the budget grant and the actual outlay. In order to ensure that all transactions relating to purchase of materials for specific works whether from suppliers or from other Divisions of the Board or other departments are accounted for properly and expeditiously, the following procedure should be strictly observed.

- (i) At the close of the accounts month, each of the subordinates attached to a sub-division should prepare a statement in the whether from suppliers or from other divisions of the Bard from appended here to and submit the same to his Sub-division Office with his monthly accounts.
 - (ii) On receipt of the above statement in the Sub-divisional office it should be examined with the relevant record e.g. Purchase Order, Indent, etc. and the cost of the materials should be adjusted in the accounts of that very month.
2. In order to clear the items placed in the Schedule of purchase without any under delay the following procedure should be adopted.
- (a) If the materials have been received from other Division of the Board.
As per procedure laid in instructions No. 5
 - (b) If the materials have been purchased from the suppliers or other Departments.
 - (i) On receipt of the bill by the Sub-divisional Officer from the supplier direct or through the divisional office, he should immediately pass it on to the subordinate who in turn should complete the entires in the Measurement Book and return the bill alongwith the relevant Measurement Book after recording on the bill the verification in the following form within two days from the date of the receipt of the bill by him.

Verified for Rs. _____ vide Measurement Book No. _____
page/pages _____ to _____

- (ii) On receipt back of the bill from the Subordinate, earliest possible action should be taken to pay the bill after observing the usual formalities.

Annexure – One Specimen from of statement.

INSTGRUCTION No. 7

Use and upkeep of Stock Measurement Book – E.B. Form CA-5

The Stock measurement Book (E.B. Form CA-5) is the most important initial record being the basis of all quantity accounts of stock received from all sources namely from suppliers, other divisions or departments or from works, even the material received by one subdivision from the Divisional Stores or from another sub-division within the same Division should be recorded in this Book. In other words Stocks measurement Book will be a complete diary of the stock receipts.

2. The Stock measurement Book is printed in triplicate and is to be written by carbon process.

The two perforated sheets should be removed from the book and the duplicate copy sent to the subdivisinal officer for submission to the divisional office alongwith the monthly stock accounts, the triplicate to the storekeeper for his use. The original sheet, which is not perforated, will remain in the Book. The triplicate copy with the storekeeper should also be used by the Sub Divisional Officer in connection with the allocation of Supplier's Bills, the amounts of which have been credited to Stock Purchase pending payment or adjustment. A not of estimated cost adopted in Stock Receipt. Abstracts as credited to Stock Purchases should be kept in this copy.

3. No page should on any account be torn out of a book nor should any entry be erased or disfigured so as to be illegible. If a mistake be made, it should be corrected by canceling the incorrect words or figures with a single stroke of the pencil and by writing the correct words or figures separately, and the correction thus made should be initialed and dated. All signatures and initials made in the Measurement Book should be dated. (of paragraph 5 of instructions in Measurements Book D.F.R. (P.W.) 20).

4. All measurement must be neatly recorded in the authorised form of Measurement Book, and no other book at the time it is taken. The practice of entering measurement in Note Book and afterwards copying them into Measurement Book is strictly prohibited. The entire should be made in indelible pencil, (of paragraph 6 of Instructions in Measurements Book D.F.R. (P.W.) 20).

5. As all payments adjustments for suppliers are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurement to record the quantities clearly and accurately, (of, Paragraph 7 of instructions in Measurement Book D.F.R. (P.W.) 20).

6. The entries of on each page of the measurement Book should be made continuously without leaving any blank lines except at the end of the day in which case any blank lines left over should be crossed diagonally, the cancellation being attested and dated, (of paragraph 8 of instructions in measurement Book D.F.R. (P.W.) 20).

7. Entries should be recorded in the Measurement Book continuously except as in paragraph 6 above and no blank pages should be left. Any pages left blank inadvertently must be concealed by diagonal lines, the cancellation being attested and dated. (of paragraph 8 of instructions in Measurement Book (D.F.R. (P.W.) 20)
8. When any measurements or series of measurements are cancelled, the cancellation must be supported by dated initials of the office ordering the cancellation, or by a reference to his orders initialed by the officer who made the measurements. In other case the reason for cancellation should be recorded. (of paragraph 9 of instructions in Measurement Book D.F.R. (P.W.) 20.)
9. The index provided at the commencement of each Measurement Book should be carefully kept up to date, and the inner title page in the measurement Book showing the number of the book name of officer, etc., must invariably be filled in as well as the entries on the outside lable (of paragraph 10 of instructions in Measurement Book D.F.R. (P.W.) 20.
10. The clerk ordered by the disbursing officer to chick, the bills responsible for the arithmetical check of all calculations entered in the Measurement Book and he must initials (with date) each account in the Book, in token of having so checked it (of paragraph 11 of instructions in Measurement Book D.F.R. (P.W.) 20.
11. When an officer or subordinate is required to submit his Measurement Book, with his accounts to the Divisional or Sub-divisional Officer, he should be supplied, if necessary, with a second book for alternate use (of paragraph 13 of instructions in Measurement Book D.F.R. (P.W.) 20.
12. When payment is made to suppliers or adjustment is made, pages of Stock Measurement Book should not be crossed in red ink but an entry should be made giving Voucher No. or Transfer Entry Order No. and date, as the case may be in columns 15 and 16 provided for the purpose and dated initials should be appended by the Disbursing Officer while marking the payment or carrying out the adjustment.
13. The voucher for payment must invariably bear a reference to the number and page of the Stock Measurement book in which the measurements are recorded and also to the number and date of order for the supply. The month in which stores were accounted for in Stock Receipt Abstracts should also be stated. (of paragraph 15 of instructions in Measurement Book D.F.R. (P.W.) 20.
14. All Measurement Books in use must be sent once in a year to the divisional office, for the personal scrutiny of the Divisional Officer, and should be returned to the sub-divisions within 15 days (of paragraph 16 of instructions in Measurement Book D.F.R. (P.W.) 20.
15. Once every half year, ie. during May and November, immediately before transfer, the Sub-divisional Officer should make a complete check of very current Measurement

Book in the sub-division and have them completed in all respects, as far as possible up to date. He should certify to this effect below the entry in each book, noting also any items which still remain to be completed. At the next inspection the Sub-divisional Officer will not have to go through the same pages of the Book again except to see that the incompletd parts have not since been completed.

16. During the inspection of sub-division by the Executive Engineer, the Divisional Accountant should similarly check a percentage of the Measurement books as laid down in Article 228 of Audit Code and record the following certificate.

“Checked and found correct and complete except for certain items detailed in audit Note sent to the Sub-divisional Officer _____ Sub-division, with the Executive Engineer’s inspection Note No. _____ dated _____ 19”

This will enable each inspection to be started from the point reached the previous year.

17. On the occasion of the transfers, it will be the special duty of the Sub-Divisional Officer to see that the measurement Books, with the Relieved Officer at the time are recorded in the transfer papers by the numbers they bear, and are acknowledged by the Relieving Officer, and that necessary corrections are made in the name of officer on the fly leaf of the Measurement Book and in the Register of Measurement Books as well (of paragraph 17 of instructions in measurement Book D.F.R. (P.W.)

18. In case a Measurement book is lost, an immediate report should be made of the facts of the case, and this report must be promptly forwarded to the Board together with the explanation of all parties concerned or responsible for the loss (of paragraph 18 of instructions in measurement Book D.F.R. (P.W.) 20.

INSTRUCTION NO. 8

Preparation of Project Estimates for Electrical Supply of financial statement and making provision for charges on account of Establishment. Tools and plant, Interest etc. and preparation of financial statements.

The following procedure is laid down for the preparation of financial statement and making provision for charges on account of interest etc. in respect of Electrical Supply Schemes.

- (i) Expenditure of each project should be allocated in accordance with the detailed Accounts Classification as may be in force from time to time in the Board.
- (ii) While calculating provision for each detailed head under the minor head ‘works’ an additional provision of 5% should be made for contingent expenditure. Similarly an additional provision of 1% on account of cost of material ordered through the Indian Stores Department should be made to

cover inspection charges. In the case of materials purchased from abroad, provision for custom duty should also be included.

- (iii) Establishment charges : Provision should be made at the rate of 10% on total cost of works.

Note: In the case of big projects the provision should be calculated in accordance with paragraph 10 in Appendix-V-A of Punjab Public Works Department Code.

- (iv) Tools and Plants : Provision should be made at 2% on total cost of work (Punjab Public Works Department Code Appendix-IX)

- (v) General Charges:

- (a) Audit & Accounts : Provision should be made at 1% on cost of works (i.e. excluding Establishment and Tools and Plant).

- (b) Interest : Provision should be made at 4% per annum on expenditure during the period of construction. The term “ Expenditure” means total direct capital outlay i.e. sum total of works. Establishment, Tools and Plant, Suspense and Deduct Receipts and Recoveries on Capital Account.

Note: If the period of construction goes beyond 31st March of any financial year, interest should be calculated annually by taking the total direct capital outlay at the beginning of the year plus half the outlay during the year. For example suppose a Project is commenced during November, 1948 and is estimated to be completed by September, 1949 and if capital outlay during November, 1948 to March, 1949 is Rs. 50,000 and during April 1949 the outlay is Rs. 40,000 the interest should be calculated as under.

$$1948 - 49 \frac{\text{Rs. } 50,000/-}{2} = \text{Rs. } 25,000 = @ 4\% \text{ for 5 months.}$$
$$= \text{Rs. } 50,000 \text{ plus Rs. } \frac{40,000/-}{2}$$

1949-50 @ 4% for 6 months

“Interest during construction” to be shown in the form of the abstract of Capital Cost should be

Calculated for the period beginning from the anticipated date of the commencement of the project up to the probable date of its completion (or the date from which the Project would commence to earn revenue). This amount should then be transferred to Part IV of the Financial Statement as an opening entry. Interest charges for the period after the commencement of the commercial Operation of a project should be shown direct in Part IV even if addition capital expenditure is incurred.

This point has been made clear in the calculation sheet showing details of interest charges (part IV of Financial Statements).

(c) Other charges.

- (i) Compensation for injuries and damages : An arbitrary allowance.
- (ii) General contingencies : Provision should be made at the rate of 1% of the cost of material to be purchased through Indian Stores Department. In addition, an arbitrary allowance should be made for miscellaneous contingencies which are not directly debitable to works.
- (iii) Capitalized abatement of land revenue : Provision should be calculated at 20 times the land revenue to which the land is assessed (vide paragraph 3 under Sub-head (O) Overhead charges of Appendix IX of Public Works Department Code).
- (iv) Provision for item Nos. 1 (v) (c) (i) & (c) (ii) above should be made under the minor head "works" against the detailed head "Miscellaneous" Provision for item Nos (v) (a) and (v) (c) (iii) i.e. Audit and Accounts and Capitalized Abatement of Land Revenue should be made under indirect charges separately as two distinct items.
- (v) For the purpose of exhibition in the abstract estimate of cost, provision for interest should be shown after working the total of Direct and Indirect Charges.

2. Provision for annual working Cost after project Commences to yield revenue.

(i) The rates at which provision for annual working costs should be calculated are given below:

Kind of Project	Percentage Rates			Total
	Interest	Depreciation	Operation & Maintenance	
I Hydro Main Distribution system (i.e. Production and Transmission)	4.0	3.25	0.50	7.75
Local Distribution. II Thermal	4.0	3.25	0.50	10.25
Generation	4.0	6.00	3.00	14.0
Distribution	4.0	3.25	3.0	10.25

Note : The percentage fixed Thermal Projects for Depreciation and Operation and Maintenance need approval by the Chief Engineer

- (iii) In the case of Thermal Projects, Provision for diesel oil and lubricants should be made in addition to the operation and Maintenance charge referred to in the above table.
- (iv) In the case of Projects whose power is retailed after purchasing it in bulk format the sources of supply (for example Gurgaon Electric Supply Scheme), provision should be made for “Cost of power purchased in bulk”.
- (v) The percentage rates referred to above should be applied to be Capital outlay as explained below.

Interest : Total direct Capital outlay (including suspense) at the beginning of the year plus half outlay during the year.

Depreciation : Total Direct Capital outlay (excluding suspense) at the beginning of the year plus half outlay during the year.

Operation and Maintenance. Same as Depreciation.

(v) Indirect charges:

- (a) Audit and Accounts Charges : These should be calculated at 1% on the total direct works expenditure (excluding depreciation charges and cost of power purchased in bulk).
- (b) Capitalized abatement of land revenue to be calculated at 20 times the land revenue to which the land is assessed.

(4) Justification:

For the purpose of determining financial justification of any project, forms prescribed in Appendix V (A) of the Punjab Public Works Department Code should be prepared after making necessary modifications to suit the requirements of the Electricity Board.

Important Note – In preparing a Project for sanction no deduction is to be made from the total Capital outlay on account of anticipated excess of revenue over simple interest (vide Departmental Financial Rules Appendix I, Part III, Para 2 (a) No notice should, therefore be taken of the figures appearing in column 7 part IV of the Financial Statement “Net Revenue Less Simple Interest”.

After Part IV has been completed a statement in the following form should be prepared:

- (i) Total Direct Charges
- (ii) Total Indirect Charges.
- (iii) Arrears of Simple Interest if any i.e. balance of total interest over total net Revenue.
- (iv) Total Capital invested.

Note: Capital invested include (1) Direct Charges, (2) Indirect Charges (3) All arrears of Simple interest, if any i.e. balance of total interest over total net revenue.

- (v) Net revenue for 5th year of operation.
- (vi) Percentage of (v) to (iv)
- (vii)

Note: Any scheme which does not yield a percentage of 4 should be treated as unproductive.

- 4. If a project consists of more than one section, for example, Generation (Production and Distribution, the figures of each section should be exhibited in two separate liens against each year.
- 5. General Remark

A set of financial forms duly annotated is annexed hereto as Annexures (parts I,II,III,IIIa and IV of the Annexure).

INSTRUCTION NO. 9

Working of Board's Motor Lorries and Cars in the electricity Board –Preparation of Annual estimates, provisions therein for direct and indirect charges, rate per kilometer of carriage etc.

The following instructions for the working of Board motor lorries and officers touring cars, are laid down:

- (a) An annual estimate chargeable to the Head 74.6- Vehicle or Transport Suspense account should be sanctioned for each sub-division in which there is a lorry or a car.
 - (b) Several vehicles of the same description may be operated on the same manufacture account when feasible.
 - (c) The number of vehicles to be operated on the same accounts should be stated in the name of the sanctioned estimate with a view to comparison being instituted with the estimates in other sub-divisions and to avoid chances of error in classification of charges.
2. The charges for their working (both direct and indirect) fall under the following heads.

Direct:-

- (1) Pay of Establishment (Driver, Cleaner, etc.) The pay of Driver, cleaner etc. if borne on regular establishment should be adjusted monthly by debit to the manufacture estimate concerned per contra credit to the minor head "Establishment Charges" subordinate to the Major Head concerned.
- (2) Stores required for working (Petrol, Mobiloil, Grease, etc.)

Indirect :-

- (3) Repairs and replacements of parts (annual overhaul and painting, tyres etc.)
 - (4) Maintenance and repair or rent of lorry shed, if any.
 - (5) Depreciation as calculated under paragraph 8 infra the total depreciation charges should be debited to the estimate at the commencement of operation by credit to the service head to which the cost of the vehicle was charged.
 - (6) Interest at 6% as calculated in paragraph 8 infra.
 - (7) Supervision charges on articles issued from stock at 10% on item (2) only.
 - (8) Departmental charges (for establishment and tools and plant) at the rate of 24% on items (1), (3) and (4) only.
3. In the working estimates all direct expenditure as per items (1) to (4) above and the indirect charges on account of depreciation will be shown as "operation" and all probable recoveries as "Outturn". While the amount of direct charges will be debited to "operation" as they are incurred, the total amount of depreciation chargeable to an estimate will be debited thereto at once at the commencement of operation by credit to the service head to which the cost of the vehicle was charged.

The remaining indirect charges, viz. Items (6), (7) and (8) of paragraph 2 do not affect the manufacture account as they are chargeable only when the lorry is used on other than Board works. When so recovered the amount on their account should be credited to the head concerned.

4. (a) In account of a each year's manufacture should be closed on 31st March by adjusting the difference between operation and outturn in accordance with the provisions of Article 163 of Account Code, Volume III.
- (b) In the case of touring cars loss or gain by operation at the end of the season should be debited or credited to the head "Transport expenses under Establishment contingencies" of the division concerned.

In the case of lorries, which are on a general manufacture account for transportation of store, the seasonal rate should be revised if necessary, and the various works given credit for, or debited with the excess or deficit.

The loss or gain should under no circumstances be carried forward to the next season's account.

5. In order to exercise proper control over the daily consumption of stores in running vehicle, a detailed daily account should be kept in the lorry log book and Lorry Maintenance Books.

The Log Books in respect of Motor Lorry and other Machinery should be maintained upto a period of 5 years after a particular Lorry/Machine has ceased to work and has been condemned.

5 (a) In the event of a loss of Log Book a report stating facts relating to the loss must be made to the head Office by the Divisional office under advise to the S.E. concerned immediately. This report should then be promptly forwarded to Board together with explanation's of the official's responsible for the loss.

6. From these daily accounts an abstract will be prepared monthly showing the recoveries made from individuals which should always be made in advance or on the completion of the journey, the amount debitible to various estimates, the total mileage done the petrol consumed etc.

These abstracts should be carefully scrutinized by the Divisional Officer half yearly with a view to increasing or decreasing the rates, if necessary, in consultation with the Superintending Engineer.

Note :- Each vehicle will be provided with a Kilometer.

7. From this abstract, adjustments will be made in the divisional office in the monthly accounts crediting the vehicle manufacture account (Outturn) and debiting the estimates of the works concerned with the amount of the hire charges. Debits to the manufacture account will be passed through the usual cash and stock accounts, etc.

8. The rate to be charged for each kilometer of carriage which should be sanctioned by the Superintending Engineer, will be calculated on the following lines:-

Assume life of vehicles 6 years

Let Y = Annual Mileage.

Let V = Capital Value in rupees.

Let L = Value of lorry shed or garrage, if any.

Let D = The sum of direct charges for the year under item 1 to 4 in paragraph 2 above.

Let A = Depreciation i.e. $\frac{V}{6}$

Let = Interest at 6% i.e. $\frac{(v+L) \times 6}{2 \times 100}$

Let G = The rate of hire per kilometer for board work.

Let P = Rate of hire per kilometer for non Board work.

Then $G = \frac{D+A}{Y}$

119

100 (Item 1+3+4+ pf D) + 110

100 (Items 2 of D) +A+1

P = _____

Y

9. The rate charged for carriage should not be in excess of market rate (Rule 7-121 of Departmental Financial Rules), and that this is so, should be certified by the Divisional Officer concerned in the annual estimate for the working expenses of the vehicle, the local market rates of carriage being quoted therein.

10. When a lorry runs empty, the charges will be debited to the work or person in whose interest the journey is performed.

11. When a vehicle is used partly for private purpose and partly for Board work, the charge from each party will be fixed by the Sub-divisional Officer incharge of vehicle according to the circumstances of the case the private party being charged on his share, interest, supervision and departmental charges in addition.

12. (a) The vehicles will not be treated as a means of locomotion supplied at Board expense for purpose of T.A. Rules.

(i) Any Board servant of whatever grade travelling or sending his luggage or servants in it, will be charge, if travelling on duty the same rate as for carriage of board Stores.

For example ordinarily an officer of the Electricity Board using a Board car and travelling on duty will pay nire at the Board rate i.e. G as calculated in paragraph 8 above and will be entitled to draw travelling allowance under the ordinary rules.

(ii) If more than one Government servant travels in the same vehicle at the same time, the charges may be divided amongst them.

13. The lorries employed in the Electricity Board in connection with the maintenance of Trunk and Branch Transmission lines and Telephone systems are exempt from the operation of paragraph (above) subject to the following conditions:

(i) If at times these lorries are used for other works as for carriage of stores, etc. a rate should be fixed in consultation with Board at which the adjustment in cost between the works concerned may be made. In fixing this rate the prevailing market rates should be taken into consideration.

(ii) The daily log sheets should be strictly maintained.

INSTRUCTION NO. 10

Measurement Book- Record and custody, person authorised to make entire mode of recording measurements, check measurements and payment for work etc.

The following measurement books are maintained in the Electricity Branch:

- (i) Stock Measurement Book (E.B. Form CA-5).
- (ii) Measurement Book for Material used on electrical Works E.B. Form CA-25.
- (iii) Measurement Book- Form D.F.R. (P.W.) 20 (small).
- (iv) Standard Measurement Book Form D.F.R. (P.W.) 20 (large).
- (v) Measurement Book (E.B. Form CA-23) for Lump Sum Contracts.

(i) Stock Measurement Book (E.B. Form CA-5)

This measurement Book is intended to record the accounts of all stock articles received from suppliers, other Division or Departments or from works, and the detailed instructions for its use and upkeep are laid down in instruction No. 7.

(ii) Measurement Book for Materials used on electrical Work (E.B. Form CA-25).

This Measurement Book is intended for the verification of materials issued direct to an estimate for an electrical work (service connections local distribution lines and transmission lines) constructed departmentally or under piece work/contract at labour rates.

(iii) Measurement Book Form D.F.R. (P.W.) 20 (Small)

This Measurement Book is intended to record detailed accounts of actual measurement quantities whether of work done by daily labour or by contract or of materials received (not covered by Stock Measurement Book as per item (I) above) which have to be counted or measured.

(iv) (Standard Measurement Book Form, D.F.R. (P.W.) 20 (Large)

This Measurement Book of buildings is intended for detailed measurements of each kind work which is usually subject to renewal. This measurement Book facilitate the preparation of annual estimates for periodical repairs.

(v) Measurement Book E.B. Form CA-23.

This Measurement book is intended for recording measurements of lump sum contracts, and materials received against lump sum contracts.

2. The general instructions for the use and upkeep of measurements Books Form D.F.R. (P.W.) 20 and E.B. Form CA-23 are given below.

1. Record and Custody of Measurement Books.

- (1) The head clerk of a divisional office will, immediately on receipt of a new Measurement Book examine and see that each page is correctly numbered recording his check on the inside of the cover. There after it will be marked with a bold hand printed consecutive number on its outer cover and when issued from the divisional office with the year of its issue. The person to whom the book is eventually issued will similarly check the numbering of its pages and record his check on the inside of the cover.
- (2) All the measurement books belonging to a division should be numbered serially and a register should be maintained in form D.F.R. (P.W.) 21 in the divisional office showing the serial number of each book, the name of subdivision to which issued, the date of issue and the date of its return. So that its eventual return to the divisional office may be watched.
- (3) A similar register should also be maintained in form D.F.R. (P.W.) 21 in the sub divisional office showing the name of the sub divisional office and sectional office to whom measurement books are issued. Books no longer in use should be withdrawn promptly even though not completely written up.
- (4) All measurement books received in divisional office for issue as well as all completed Measurement Books received back or retained in the office for record will be in the charge of the head Clerk and should be kept under lock and key, the key of which should remain in the personal custody of the Head Clerk, who will also be responsible for the correct up keep of the Register of Measurement Books.
- (5) Measurement Book should be transmitted from one office to the other in one of the following ways:-
 - (i) They should be handed over personally whenever this can be conveniently done.
 - (ii) They should be sent by registered post.
 - (iii) When it is not possible transmit by either of the above two methods, a special reliable.

An acknowledgement should be obtained in all cases.

II. Persons authorised to make entries in the measurement Books.

The following members of the non-gazetted establishment in the Board are authorised to make entries in the Measurement Books.

- (a) Junior Engineer
- (b) Sub Station Operators.
- (c) Permanent Way Inspectors.
- (d) Meter Inspectors.
- (e) Head Mistries
- (f) Overseers.
- (g) Power House Superintendents.

III Mode of recording Measurements.

- (1) The Measurement Book is a most important record being the bases of all accounts of quantities, whether or work done by daily labour or by the piece meal labour or by contract or of materials received which have to counter or measured. The description of the work must be lucid, so as to admit of easy identification and check and should contain such a complete and reliable record of facts as to be conclusive evidence in a court of law.
- (2) For large works a separate Measurement Book may be set apart, if found convenient two or more books may be set apart for different classes of work.
- (3). Each set of measurements should commence with entries stating.
 - (i) In the case of bills for works done.
 - (a) Full name of work as given in the estimate.
 - (b) Situation of work, exact locality.
 - (c) Name of contractor.
 - (d) Number and date of his agreement or work order.
 - (e) Date of written order to commence work.
 - (f) Date of actual completion of work and
 - (g) Date of measurement.
 - (ii) In the case of bills for supply of materials.
 - (a) Name of suppliers;
 - (b) Number and date of his agreement or order;
 - (c) Purpose of supply in one of the following forms applicable to the case;
 - (i) "Stock" (for all supplies for stock purpose).
 - (ii) "Purchases" for direct issue to (here enter full name of work as given in the estimate)

(iii) "Purchases" for (here enter full name of work given in estimate) _____
for issue to contractor _____ on _____.

(d) Date of written order to commence supplies;

(e) Date of actual completion of supplies; and

(f) Date of Measurement.

And should end with the dated initials of the person making the measurements.

A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

Note:- In regard to item 3 (i) (e) and 3(ii) (d), the date of the written order to commence work should only be given a work order has been issued or a contract agreements has been executed. Where no such order issued is issued to commence work or supplies, the word 'nil' may be noted.

4. The pages of the book should be machine numbered and no page should, on any account be torn out of book, nor should any entry be erased or disfigured so as to be illegible. If a mistake be made, it should be corrected by canceling the incorrect words of figures with a single stroke of the pen or pencil and by writing the correct words or figures separately; and the corrections thus made should be initialed and dated by the responsible officer. All signatures and initials made in the measurement book should be dated.

5. All measurements must be neatly recorded in the authorised Form of measurement book, and in on other. The entries should be made, if possible, in ink, but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The entries in the "Contents of Area" column should, however, be made in ink in the first instance and not inked over.

6. As all payments for work of supplies are based on the quantities recorded in the measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded and (2) that if the entries job or contract has been completed, the date of completion should be duly noted in the prescribed place. If the measurements taken are the first set of measurements on a running account, or the first and final measurement this fact should be suitably noted against the entries concerned and in the later case, the actual date of completion noted in the prescribed place.

7. Entries should be recorded continuously in the Measurement Book no blank pages should be left. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested and dated.

8. The measurement Book being primarily the initial record made on the spot by personal measurement by a responsible Executive Officer or subordinate of quantities or work done of materials received and only secondarily and ancillary a record of expenditure incurred on the basis of quantities, it is obvious that in a case where the service to be paid for is not susceptible of measurement, such as octroi duty, municipal, taxes, electric charges and railway freight, etc. or where it is not possible to determine the quantity of work done, entries need not be made in Measurement Books.

9. Further petty purchases upto Rs. 10 in each case are made from the local bazar, for which payments have to be made immediately. Similarly payments for washing cloths belonging to a rest house of dispensary have to be made immediately. In such cases it is not possible to observe the usual formality of recording measurements in Measurement Book and their scrutiny and approval by the Sub-divisional Officer before making payments, and consequently no entry in Measurement Book need to be made. Any supplies of which quantity accounts have to be kept under the rule, should, however, be recorded in the Measurement Book irrespective of the amount involved.

10. Detailed measurements may be dispensed with in cases in which payments on account of work actually executed are made on the certificate of a responsible officer (not below and rank of Sub-Divisional Officer) to the effect that not less than the quantity of the work paid for has actually done, and the officer granting such a certificate will be held personally responsible for any over payment which may occur on the work in consequence. Final payment may, however, in no case be made without detailed measurements.

11. Similarly the detailed measurements may be dispensed with connection with the works done on lump sum contracts if a responsible officer (not below the rank of sub-divisional officer) certifies in the bill that by a superficial and general measurement or in some other suitable method, which should be specified, he has satisfied himself that the value of work done is not less than a specified amount in conformity with the contract agreement, and that, with the exception of authorised additions and alterations, the work has been done according to the prescribed specifications. Detailed measurements must invariably be taken in respect of additions and alterations.

12. When any measurements or series of measurements are concealed, the cancellation must be supported by dated initials of the office ordering the cancellation, or by a reference to his order, initialed by the officer who made the measurements. In either case the reason for cancellations should be recorded.

13. The index provided at the commencement of each book should be carefully kept up to date and the inner title page in the Measurement Book showing the number of the book, name of officer etc. must invariably be filled in as well as the entries on the outside liable.

14. The sub divisional clerk ordered by the disbursing officer is responsible for the arithmetical check of all calculations entered in a Measurement Book, and must initial (with dated) each account in the book, in token of having so checked it. Assistant sub-divisional clerks are authorised to check measurement Books and prepare bills of contractors provided that in the

following cases Measurement Books should be checked and bills prepared by the sub-divisional clerk personally.

- (i) Final Bills of all running accounts.
- (ii) First and final bills for amounts exceeding Rs. 500.

15. The officer making the measurements must calculate the “Contents of Area” of each measurement and enter it in ink, and abstract the result himself. The measurement Book should then be submitted to the paying officer for his orders. If he is satisfied that a bill should be prepared and that the name of the estimate has been correctly entered, he will check the rates, if entered, or fill in the correct rates and before handing over the Measurement Book to his clerk should write below on each account an order to his clerk and prepare the bill for the same. The Sub-divisional Officers should invariably date their orders to the clerks to check and bill the measurements entered in a measurement book.

16. When an officer or subordinate is required to submit his Measurement Book with his accounts to the Divisional or Sub-Divisional Officer, he should be supplied if necessary, with a second book for alternate use.

17. From the Measurements Book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured, or the invoice of materials received from other Divisional or Departments is verified and signed by the Sub-Divisional Officer, every page containing the detailed measurements must be invariably scored out by a diagonal red ink line and when the payment is made (by cheque, cash, etc., or book transfer) an endorsement be made in red ink on the abstract of the measurements quoting the number and date of the voucher of payment, of the Advice of Transfer Debit. The endorsement should be initialed and dated.

18. the disbursing Officers should not sign in full, or permit any contractor to do so on duplicate copies of bills, even through duly headed “Duplicate” or “Office Copy”.

19. It is inadvisable to record short measurements with the object of retaining a portion of the value of the work done by a contractor as security. It is preferable to take complete measurements of work done and to make formally such dedications from the contractor’s bill as may be necessary.

21. The voucher for payment must invariably bear a reference to the number and page of the Measurement Book in which the Measurements are recorded, also the number and date of work order for the supply.

22. When submitting a bill for signature, the sub-divisional clerk will draw in red ink one diagonal line across each page of the measurement book on which are recorded the detailed measurements in token of his having made the required arithmetical check. He will then draw in ink one diagonal line across each page of the measurement book on which is recorded the connected abstracts of measurements.

23. At the time of payment the bill the “Disbursing Officer” will draw in red ink a second diagonal line across the same abstract page and on the last page will make and initial on endorsement in red ink giving the Voucher No. and date.

Paid as per Voucher No. _____

Dated _____

Initials of Disbursing Officer _____

24. When receiving back the measurement book and bill the sub divisional clerk will scrutinize the abstract for any omission from this procedure.

25. On Measurement Book shall change hands i.e. from one subordinate to another or to a clerk or in office and vice-versa without an endorsement being made after the last measurement handed and signed and dated by both parties. The endorsement will give the name of person who hands over and that of the person who receives measurement Book.

26. On the occasions of transfer it will be the special duty of the Sub divisional Officers to see that measurement books with the relieved officer at the time are recorded in the transfer papers by the number they bear, and are acknowledged by the relieving officer and that necessary corrections are made in the name of the officer on the fly leaf of the Measurement Book and the register of measurement Books as well.

27. In case a measurement book is lost, an immediate report should be made of the facts of the case and this report must be promptly forwarded to the Board together with the explanations of all parties concerned or responsible for the loss.

IV – Check measurements and payments of work

1. As measurements form the basis of all payments a Sub-divisional Officer must check measure personally, so far as possible, before payment is made, not less than the following percentages of measurements made by his subordinates unless under special circumstances he is exempted from doing so by the Chief Engineer in which case the latter should issue definite instructions as to the amount of checking, which should be done.

- (i) In the case of works costing Rs. 200 to Rs. 500 the Sub divisional Officer should check measure or measure not less than 25 percent of the number and 25 percent of the cost of all such works.
- (ii) In the case of works costing more than Rs. 5000 the Sub-divisional officer should check measure or measure 35 percent of the cost of all such works.
- (iii) In the case of works done departmentally the Sub-divisional Officer should first check 25 percent of measurements in respect of works costing more than Rs. 2000 and 50% of measurements in respect of works costing more than Rs. 5000/-. This however does not apply to electrical works constructed departmentally or under piece-work/contract at labour rates in which case the S.D.O. incharge should

personally check 20% of the items of material used on the works (including all costly items.)

(iv) Main measurements on all contracted works shall be recorded by the Sub-Divisional Officer himself.

(2) In assessing the cost of the work done the value of stock issued should be excluded.

(3) When a check measurement is made by a Divisional or Sub-divisional or Sub-Divisional Officer, the fact should be noted under his dated initials in the Measurement Book thus:.

“Check measurement made by me on _____
vide

Measurement Book No. _____ page _____
_____”

(i) The Divisional Officer shall check measure at least 2 percent of the cost all the measurements recorded in each Sub-Division. Fifty percent of the check measurement by the Divisional Officer shall cover the measurements recorded by the Sub-Divisional Officer. In exceptional cases the percentage of check measurements by the Divisional Officer shall be reduced to one percent at the discretion of the chief Engineer.

(4) With a view to safeguard against the risk of double payment check measurements made by the Sub-Divisional Officer should be entered in a separate measurement book which should be labelled “Check Measurement Book” and at the end of each measurement the Sub-Divisional Officer should recorded the following information.:-

(a) The number and the name of the estimate.

(b) The date of final payment.

(c) Number and page of subordinate’s Measurements Book.

(d) The quantity measured by the subordinate with date.

(e) Proportion of the work checked by the Sub-divisional Officer.

(f) Difference in quantities and reasons for such differences, if any.

(g) No payments are to be made on entries in a “Check Measurement Book”.

The part selected for checking should be measured by the Sub-divisional officer in his own check measurement book without reference to the original measurements and the totals compared cross references should invariably be give. When a Sub-Divisional Officer’s Check reveals differences not exceeding 2 percent in the case of original works and 5 percents in the case of repairs the subordinate’s entries for the portion checked should only be rectified according to the check measurements. But when the differences exceed this limit the whole work

should be remeasured by the Sub-Divisional Officer himself and payment made thereon, the case being reported to higher authority for action against the Subordinate.

V. Check and scrutiny of measurement Books:-

(1) Once every half year, i.e. during May and November and before transfer, the Sub divisional Officer should make a complete check of every current Measurement Book in the sub-division and have them completed in all respects, as far as possible, upto date. He should certify to this effect below the last entry in each Book, noting also any itmes which still remain to be completed. At the next inspection the Sub- Divisional Officer will not have to go through the same pages of the books again except to see that the incomplete parts have or have not since been completed.

(2) During the inspection of sub-division by the Executive Engineer, the Divisional Accountant should similarly check a percentage of the Measurement Books as laid down in Article 228 of Audit Code and record the following certificate:

“ Checked and found correct and complete except for certain items detailed in the Audit note sent to the Sub-divisional Officer _____ Sub-division with the Executive Engineer’s Inspection Note No. _____ Dated _____ 19_____

This will enable each inspection to be started from the point reached to previous year.

(3) All measurement books in use must be sent once in a year to the Divisional Officer on such dates as the Divisional Officer may fix most suitably April and May for the personal scrutiny of the Divisional Officer should be returned to the sub-divisions concerned within fifteen days.

(4) When these books reach the divisional office the Head Clerk should first all compare them with his register of Measurement Books. (Form D.F.R. (P.W. 21) and report, if any are missing. The Head Clerk will at the same time make any necessary correction in his register and bring to notice any evident in accuracies in the name of officer on the fly leaf of the Measurement Book. He will then hand over as quickly as possible to the Divisional Accountant.

(5) The Divisional Accountant will then check the books to see whether instructions in paragraph 4.6 and 4.7 (1) and (2) of the Punjab Works Department Code and above have been complied with. He will himself check not less then 10 percent of the value of total measurements recorded in each book since the last review. Such checks should cover complete sets of measurements. Payments based on the entries reviewed should be traced out from the various accounts documents and verified. Similarly supplies or issues of materials should also be traced out from the various accounts and verified.

(6) The Divisional Officer will them take steps to obviate in future any neglect of the above instructions which may have come to light, and will at the same time retain for record in his office any books which he considers to be full or nearly so, or which he deems to have been in

use long enough. The blank pages, if any, should be cancelled by the Divisional Officer under his dated initials before such Measurement Books are filed. Such books, when once filed for record in the divisional office, must not be allowed to pass out of the office again for reference, except under the strictest precautions to guard against their loss. And on so passing out of the divisional office they must not be allowed to pass into the personal custody of anybody of a rank lower than a Sub-Divisional Officer.

The Superintending Engineer is required to make it his special duty during his tours to see that measurement books are carefully kept and measurements properly recorded and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted. He should also see that any order of Board regarding check measurements are duly observed.

VI- Final Record of Measurement Books

(1) Measurement Books should not be in use for longer than five year and the Divisional Officer should call for return and record, Measurement Books which have been in use for his period whether filled or not. The blank pages of measurement books returned for record should be cancelled and attested.

(2) All completed measurement books will be retained in the divisional Office for a period of 15 years after the date of last entry in accordance with Punjab Public Works Department Code appendix III, item 25 of the "Public Works Accounts Forms," the measurement books being tied in bundles, by years, a slip being placed at the top of each bundle, indicating the number of books in each bundle and the year to which they relate, the year being the year of issued as recorded in the Register. The return of any completed book that may be issued for reference should be carefully arranged.

(3) On each completed measurement book a certificate and record order as given below, should be recorded at the end signed by the Accountant:

"Certified that this book no. Has been checked and it is found that.

- (a) No page is torn out and missing and blank pages have not been left uncanceled .
- (b) Corrections are properly made and initialed by a responsible persons.
- (c) Original pencil entries are not inked over, and columns "Contents" of "Area" have been entered in ink.
- (d) The number and date of each voucher in which the quantities are entered for payment are noted.
- (e) The entries are crossed off.
- (f) In the case of cancelled measurements the reason for cancellation is signed by the person who made the measurement and the sub-divisional officer.

- (g) The index is complete.
- (h) Each set of measurement is signed by the Officer by whom they are actually made.
- (i) Each set of measurement bears, in addition to the signature of the officer or the sub ordinate who made the measurements, the initials of the clerk who checked the calculations and the initials of the Sub-divisional Officer who passed the measurements or paid the bill.

Dated

Divisional Accountant
Record

Dated

Divisional Officer.

VII – Maintenance of Standard measurement Books.

(1) Standard Measurement Books will invariably be written legibly in ink only maintained by the officers of the Board for the purposes specified in Department Financial Rule 7-18 and Article.

(2) All the Standard Measurement Books maintained in a Division will be numbered in an alphabetical series so as to be readily distinguishable from ordinary Measurement Books and a register of them maintained in the divisional office in Form D.F.R. (P.W.) 21. A similar register should be maintained in each sub division showing the books belonging to it and the register kept under lock and key in the custody of the sub divisional Clerk concerned.

(3) In view of the fact that these books will form the basis of both the annual repair estimates and contractors bills for work done, they should be written up either by the Sub-Divisional Officer himself or one of his subordinates under his orders. Each set of measurements taken by the latter class of officials should, however, be fully checked by the Sub-Divisional Officer concerned, after which it should be examined by the Divisional Officer and declared in writing in the book itself and finally approved by him for one or both of the purposes specified above.

(4) Thereafter the Standard Measurement Books will be brought up to date under the supervision of the Sub-Divisional Officer with reference to any additions or alterations which may be carried out to the building or work concerned, within one month of the account of the estimate therefore. All such corrections will be duly attested by the Sub-divisional Officer.

(5) The Divisional Officer will also be expected to exercise a check over the completion of Standard Measurement Books from time to time, by personally examining each book at least once a year. To this end to programee of work should ordinarily be as follows:

- (a) Soon after the close of the official year, as possible, the sub-divisional Officer concerned will arrange for a personal examination of these books with a view to satisfying himself that they have been brought up to date with reference to the additions, alterations or special repairs carried out in the building or work during the preceding year and submit them not later than the 15th June for the inspection of the Divisional Officer.

- (b) On receipt in the divisional Officer the books will be compared with the register of Standard measurement Books in order to ensure that will books have been submitted for inspection. They will then be subject to much scrutiny as the Divisional officer may direct. A comparison of these books with the accounts of expenditure and the record of connected measurements relating to estimates for additions, alterations or special repairs to building and works in Division should, however form a feature of the check to be applied.

N.B. A record of the results of the scrutiny above referred to should invariably be retained and produced, if required, for the Superintending Engineer's or F&A works Audit Party's inspection.

- (c) Finally a report should be made to the Chief Engineer/Superintending Engineer so as to reach him not latter than the 31st of July of each year to the effect:
 - (i) That all the standard measurement Books of the Division have been inspected by the Divisional Officer.
 - (ii) That the entries made therein have not been tempered with.
 - (iii) That the corrections due to additions or alterations to the building or work concerned have been carried out, and.
 - (iv) That the books are reliable and up-to-date records.

A copy of this report should be furnished to the Chief Accounts Officer.

- (6) When a payment is based on Standard Measurements the following certificate invariably be recorded on the bill in his own handwriting by the Sub-Divisional Officer, examining or verifying it.

“Certified that the whole of the work billed for herein has been actually done, and that no portion thereof has been previously billed for in any shape” .

VIII – Measurement Book (E.B. Form CA-23) for Lump Sum Contracts.

The Measurement Book has been specially devised to record the measurements of materials received under lump sum contracts for supply and delivery of heavy machinery such as switcher, power house equipment etc. or for the supply, delivery and erection of such machinery in accordance with the contract. In the former case, the measurements should be recorded in this Measurement Book immediately on the receipt of the Material, but in the latter case the measurements should be recorded on the completion of the works as one erected item as stated in the contract. This Measurement Book also covers the following items of work.

- (a) Electrical works to be executed departmentally but with the assistance of supervisory Engineers of Suppliers against contracts.

The measurement of equipment of receipts from the suppliers should be recorded in Measurement Book (E.B. Form CA-23) as per description, specification and schedule of materials covered in each contract.

(b) Electrical works to be executed by the suppliers of equipment and over which over all supervision is to be done by the department lump sum contracts.

The Measurements will be recorded in E.B. Form CA-23 "Measurement Book for lump sum contracts" on the completion of the work as covered in the contract. The material will remain in the safe custody of the department in packages received till taken over by the contractor for erection. The damaged packaged will, however, be opened up and examined for the purpose of lodging claims on Railway and/or Suppliers and insurance Company etc.

The detailed instructions regarding the use of upkeep of measurements books. D.F.R. (P.W.) 20 are applicable to this measurement Book also. The instructions are also printed on the fly leaf of this measurement Book and should be carefully observed by all concerned.

INSTRUCTIONS NO. 11

Defalcation and Losses Submission of reports in respect of losses in Cash and Stores.

Every Board servant should realize fully and fairly that he will be held personally responsible for any loss sustained for Board through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Board servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

2. The Divisional Officer should, in case of any robbery, loss or destruction by fire or otherwise or property viz cash or stores, submit immediately a report to his Superintending Engineer, forwarding a copy thereof simultaneously to the Chief Engineer. If the loss exceeds Rs. 200/-, a copy of the report submitted by the Divisional Officer to his Superintending Engineer or a relevant extra therefrom as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible, should be forwarded to the Accountant General H.P. and Chief Accounts Officer H.P.S.E.B. Shimla. The Divisional Officer will, in every case, hold a departmental inquiry and record evidence of his findings especially in the matter of responsibility and capability of the person concerned, and should also state the steps taken by him in the matter. When the matter has been fully investigated, a further complete report should be submitted to the Superintending Engineer and Chief Engineer of the nature and extent of the loss, showing the errors or neglect of rules by which such loss, was rendered possible, and the prospects of effecting recovery. The submission of such a report does not debar the local authorities from taking any further action which may be deemed necessary.

3. An immediate report of the loss of cash or stores must also be made to the Police, and all proper steps taken for the recovery of property. When an inquiry is held either by the police authorities or others, the Divisional Officer must, in cases where he is not himself authorized to

write off the value of the property, obtain and forward, as soon as possible, to the Superintending Engineer as well as to the Chief Engineer, a copy of the proceeding.

4. The report on the loss, defalcation etc., should be made to the higher authorities and to the Account General, H.P. and Chief Accounts Officer of the Board, even when such loss has been made good from the person responsible for its.

5. A copy of memorandum embodying the general principles to regulate the enforcement of responsibility for losses sustained by Board through fraud or negligence of individuals contained in Appendix 2 part 1 of Himachal Financial Rules, Volume II is appended to this instruction. The principles laid down therein should be carefully followed by all the subordinate officers in the Board.

ANNEURE TO INSTRUCTION NO. 11

Memorandum of General Principles to regulate the enforcement of responsibility for losses sustained by Board through fraud or negligence of individuals.

1. Means should be devised to ensure that every Board servant realises fully and clearly that he will be held personally responsible for any loss sustained by Board through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Board servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. In almost all cases frauds are rendered possible for want of supervision and negligence of rules laid down for the security and safety of public money. The following form of negligence is specially note worthy.

The amount in a bill is not written in words; the amount in the bill or cheque is written carelessly making alteration possible without detection; or a space is left rendering the insertion of digits or words an easy matter.

The cardinal principle governing the assessment of responsibility in such cases is that every public servant should exert the same vigilance in respect of public expenditure and public funds generally as a reason of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore Board are prepared to condone Board Servants honest errors of judgement involving financial loss provided he can show that he has done his best up to the limits of his ability and experience, they are determined to penalise Board servants who are dishonest careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in investigation of any loss due to fraud , negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority, in the first instance and if it is one which should be reported to the Audit Officer in terms of Himachal Financial Rules 2.34 and 2.35 he must make the report immediately. Every important case should be brought to the notice of the superior authority as soon as possible the administrative authority should report to his superior. Should the administrative authority require the assistance of the audit office, in

pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation and if the investigation is complex and the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Board who will then negotiate with the audit officer for the service of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective sphere, for the expeditious conduct of the inquiry.

3. In any case in which it appears that Judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary should always be considered as the question of other for disciplinary action. In deciding the degree of the Board servant's pecuniary liability it will be necessary to look not only to the circumstances of the case, but also to his financial circumstances since it should be recognised that the penalty should not be such as to impair the Board servant future efficiency.

In particular, if the loss has occurred through fraud every endeavor should made to recover the whole amount lost from the guilty person, and if laxity of supervision has facilitated the fraud the supervisory Board Servant at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or directly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Board property or equipment lost, damaged or destroyed by the carelessness of individuals entrusted with their care (e.g. a policeman's rifle a touring officer's tents a factory Motor Lorry an engineer's instruments) should not be recovered in full but up to the limit of Board servant's capacity to pay.

6. One reason why it is important to avoid delay (vide paragraph 2 proceeding) is that in the course of Prolonged investigation Board servants who are concerned may qualify for pension, and it is held that under the rules as they now stand, a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as primary precaution steps should be taken to ensure that Board servant concerned in any loss or irregularity which is subject of an enquiry, is not inadvertently allowed to retire on pension while the inquiry is in progress, and accordingly, when an irregularity or loss, the authority investigating the case should immediately inform the Audit Officer and the authority competent to sanction pension, and it will be the duty of the later to make note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Board

servant's capability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact the Board servants who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should be made a justification for absolving those who are also guilty but who still remain in service.

8. The Finance and Accounts Wing should be consulted by Administrative Department in all cases of serious Financial irregularity before orders are issued in the matter of disciplinary action against those found responsible.

INSTRUCITON NO. 12

Precautions to be observed by officials entrusted with the duty of signing cheques on behalf of Board.

It is the duty of an officer who signs a cheque to satisfy himself that the entries are made in such a manner as to preclude the insertion of words or figures either in front or in continuation of the words of figures as entered in the cheque. If he is guilty of negligence in this respect he will be called upon to show cause why he should not make good any loss that may be occasioned to Board by his negligence.

2. Cheque books required by Disbursing officers authorised to draw on Bank should be obtained by them direct from the C.A.O's office and not from the Bak. The Bank will supply cheque books only on receipt of requisition from CAO's office.

3. Cheques form Books obtained from a particular Bank should not be drawn other Banks.

4. Each cheque book must be kept under lock and key in the personal custody of the drawing Officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving Board servant. The loss of a cheque book or blanks cheque forms should be notified promptly the CAO's Office & the Bank with whom the disbursing officer concerned has a drawing account.

5. No advice of the issue of any cheque need be sent to the Bank.

6. As a rule no cheque should be drawn until it is intended to be paid away, and cheques drawn favour of contractors and others should be made over to them by the disburser direct; but the disburser may be assisted in making disbursements by a cashier appointed for the purpose. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disburser. In such cases, the subordinate should make no entry in any accounts which he keeps, as a payment made by cheque should appear in the cash account of the disbursing officer who draws the cheque and the subordinate's records will be in his correspondence.

Note: It is serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized.

2. Whenever a cheque is drawn, and entered in the cash book, but not paid out on the day on which it is drawn a note must be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.

7. Petty sums under ten rupees should not be paid by cheques unless it is permissible under any law or a rule having the force of law. For the disbursement of these and other charges which naturally are paid in cash e.g., the wages of labourers and of establishment and value payable postage etc., it is permissible to draw money from time to time from the Bank by cheques to replenish the cash chest. Whether there be a guard or not, disbursers must draw cheques for the minimum of cash actually required to meet current disbursements, and if it is found at any time that the balance in hand is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days if the Bank is not situated at an inconvenient distance. The surplus should be returned into the nearest Bank.

8. Cheque remain current for Six months only after the date of issue. Cheques remaining unpaid for any reason for a period of six months from the date of its issue should be cancelled and the amount, written back by debit (minus credit) to 'Banks Account' and credit to 'Unpaid State Cheques account'. The details of such un-cashed cheques should be obtained from the office of the Chief Accounts Officer (Banking Section) for making the adjustment in accounts.

In cases, whether it is necessary to issue a new cheque in lieu of old one, the old cheque should not be destroyed but should be cancelled and a new cheque issued in lieu thereof. The old cheque in cases should be sent to the Chief Accounts Officer alongwith the monthly Statement of cheques issued, so that necessary entry against the old cheques may be made and the amount cleared from the list of un-cashed cheques.

In case of loss of cheques intimated by the payees, the matter should be reported by the Drawing Officer to the Banks with instructions to 'Stop Payment'. An indemnity bond should also be obtained in such cases from the payees and after the 'Stop Payment Advice' has been noted by the Bank's branches, new cheques should be issued by the drawing officers in lieu of the old ones. Notes of all new cheques should be made invariably against the original entries both in the cash books and Register of Cheques.

INSTRUCITON NO. 13.

Grant of imprest to subordinates, to subordinates, Storekeepers and Assistant Storekeepers in the Electricity Branch.

An imprest is a standing advance of fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer and should invariably be discontinued when the necessity of them has passed away. The amount of an imprest, should not, however, exceed one thousand rupees, in any case, without the special sanction of the competent authority. Before

granting an imprest, it should be ascertained whether the official concerned has actually lodged the necessary security deposit with the Board.

2. Subject to the following rules which must be carefully attended to imprest may be given to permanent subordinates only but in cases of emergency and at the discretion of Divisional Officers there is no objection to issuing imprests to temporary subordinates:

- (j) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimise the risk of loss of Board money.
- (ii) Imprests may only be given with the express sanction of the Executive Engineer, and the only to employees of whose character the Sub-divisional Officer has had opportunity of forming a favourable opinion.
- (iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisite precautions have been taken.

3. The Storekeepers and Assistant Storekeepers employed in the Divisional and Sub-divisional Stores Depots of the Board may be granted imprests for making cash payments of railway freight charges only on stores materials etc. subject to the conditions aforesaid.

Note:- Cheques for the amount of Rs. 10 and above in payment of railway freight charges should be issued only at places where there is branch of the imperial Bank of India and such system of payment by cheque is acceptable to the Railway authorities other wise the payment, irrespective of amount, should be made to the Station Master concerned in cash.

4. The account of imprest cash should be kept in duplicate by the imprest holder in form P.W.A. 3 "Imprest Cash Account" in accordance with the directions given in that form. The counterfoil should be retained by the imprest holder and the original supported by the necessary vouchers should be, forwarded to the officer from whom the imprest is held. The imprest should be closed or recouped at least once a month, and also if possible, whenever more than half the amount of the imprest has been spent. The account should in any case be rendered to the officer from whom the imprest is held, in time to enable him to examine and incorporate the account in his cash Book (vide notes on Forms P.W.A. 1 and P.W.A. 2) before it is closed for the month on the date fixed for the purpose.

5. On receipt of the imprest cash account, the recouping officer should examine the account and the supporting vouchers, initial and date the vouchers in token of approval and by a formal pay order recorded on the account, authorise the recouping, enhancement, reduction of closing of the imprest, as the case may be.

6. If any item in an imprest account, appears to the recouping officer to be opened to objection that item may be entered in his cash books as "Item waiting adjustment in the imprest accounts of " under the personal Ledger of the imprest holder to be watched under that head until either the objection is removed or the amount is made good by the imprest holder.

7. The imprest holder is responsible for the safe custody of the imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.
8. The Superintending Engineer when on inspection would satisfy himself that all the above rules are strictly carried out.

INSTRUCTION NO. 14

Closing of monthly cash and stock account in the Divisional and Sub-Divisional Offices on the Electricity Board.

The following instructions should be observed with regard to closing of monthly cash and stock counts in the divisional and sub-divisional offices of the Electricity Board.

1. Divisional Office.

The cash and the stock accounts of the divisional office should be closed on the last working of the calendar month. The Transfer Entry Book of the month should be closed as soon as possible after the expiry of the month, but before this is done, all necessary transfers e.g. those relating to the levy of the prescribed percentages for establishment, tools and plant, supervision charges, etc., would be made.

2. Sub-divisional Office.

The initial accounts of cash and stores which are maintained in sub-divisional office should be closed on the last working day of the month. The divisional stores placed under the charge of regular Sub-divisional Offices are treated as sub-divisional stores for the purpose of closing the monthly stock accounts and are regulated in accordance with the provisions of article 195 of the Account Code Volume-III.

The cash payments relating to stock of a regular sub-division, should always be made in the sub-division concerned and not in the divisional office. In connection with the carriage charges of stock articles, the carriage contractor should be advised to render a separate bill for each Deptt. should, however, bill relate to more than one sub-divisions, the bill should be paid by one of the sub-divisions concerned and other offices should be supplied with full particulars of the payments, made so as to enable them to incorporate the entries in their Stores (Value) Ledger.

So far as the transactions relating to transfer entries chargeable to stock of a regular sub-division are concerned, these should be recorded in the Stores (Value) Ledger from 1st day of the month to the last day of month as is done in the case of a cash transactions. In order to avoid the possibility of an adjustment entry being accounted for in the Sub-divisional stores (Value) Ledger and divisional monthly accounts in to two different months, the Sub-divisional Officers should keep the adjustment vouchers pending in their offices after verification etc. from 23rd of a month to the 10th of the following month (that is to say for the period in which the monthly

accounts are under compilation in the divisional office on the 11th of a month in which they should be adjusted in the divisional office.

INSTRUCITON NO. 15

Care and Custody of C.A., C.S., and C.D. Forms

The instructions for the maintenance of proper record for the receipts and issues of Consumers Bill Books for General and Industrial Supply (E.B. Form CA-42) (a) and E.B. from CA-43 (b) and Consumers Bill Receipt Books (E.B. Form CA-54) in E.B. Form CA-102 in divisional Offices and in EB Form CA-103 in sub-divisional office are laid down in sales manual Part-II.

2. In order to keep a control over the receipts and issues of other C.A. and C.S. forms, and C.D. forms, not referred too in paragraph 1 above, and account of receipts and issues of all these forms should be maintained in the prescribed form U.F. 106 specimen form annexed hereto. The divisional and Sub-divisional Officers should depute responsible officials in their offices to keep proper accounts of all forms to ensure that accurate indents for new supplies are placed and that there is no unnecessary wastage or misuse of these forms.

The Divisional Officers and Sub-divisional Officers should also exercise periodical checks the registers to ensure that a proper record of the forms received and issued in their offices maintained.

INSTRUCTION NO. 16

Submission of Accounts and Consumers Accounts Returns by the Sub-divisional Offices to Divisional Offices.

The initials accounts of cash and stores for a month be closed on the last working day of month in order that the accounts returns of a sub-division should reach the divisional office in time for the compilation of the monthly of the division and its submission to the Chief Accounts Officer by the prescribed date.

The cash Accounts of the Divisional Office should, however, be closed on the last working day of the calendar month. The Transfer Entry Book of the month should be closed by the divisional office as soon as possible after the expiry of the month but before this is done, all necessary transfers, e.g., those relating to the levy of the prescribed percentages for Establishment, Tools and Plant, supervision Charges etc. should be made.

The following Accounts returns should be prepared and submitted by sub-divisional and divisional offices to the authority mentioned against each item

(a) List of Account to be submitted by sub-divisional offices to divisional offices (except item 12, which is to be submitted to be Central Electricity Commission).

1. Copies of the Cash Book (Supported by Vouchers) Twice a month or often as may be directed by the Divisional Officer. The copy of the last period of each month together with the each Balance Report within 3 days of the date on which the accounts of a month are closed.
2. Abstract of Stock Receipts and issues together with sheets of Stock Measurement Book. Within three days of the date on which the accounts of a month are closed.
3. Job Cost Abstract (Accompanied, where necessary by statements of out turn from manufacture and Transfer Entry Orders) for each work in progress in connection with which there was any transaction during the month.
4. Accounts of Receipts & Issues to Tools and Plant, Forms D.F.R. (P.W.) 12 and 13 supported by necessary vouchers and acknowledgments (in original). Within three days of the date on which the accounts of a month are closed.
5. Form D.F.R. (P.W.) 30 in support of a Job Cost Abstract, where necessary.
6. A detailed list in Form D.F.R. (P.W.) 40 in support of "Job Cost Abstracts".
7. Such Statements and Reports in connection with recoveries of rents of buildings and Lands, as the Divisional Officer may require the Sub-divisional Officer to prepare. Monthly
8. Estimate of probable requirements of cash if prescribed by the Divisional Officer. Monthly
9. Register of Tools & Plants, Form D.F.R. (P.W.) 14 on or before the 15th October. Yearly
10. List of Balances in stock. Half yearly on or before the 20th April and 10th October.
11. Account of Interest Bearing Securities in Form D.F.R. (P.W.) 8 in accordance with Rule 5.5 of Departmental Financial Rules. Yearly with the Accounts for March.
12. Electricity Generation and Distribution data. 3rd day of each month to the Central Electricity Commission.
List of Consumers Accounts submitted by

- (b) sub-divisional office to divisional office and head office.
1. Application and Connection Returns. 4th of each month to the divisional office/Head Office.
 2. Consumers Abstract Return. 1st week of each month to the divisional office.
 3. Defaulting Consumers list. Last Week of each month to the divisional office.
 4. Technical Statistics -do-
 5. Revenue Statement -do-
 6. Reports of verification of stores (including material at site of works) immediately after each verification.
- (c) List of Returns to be submitted by the divisional offices to the Head Office/office of Chief Accounts Officer.

Accounts (General)

1. Monthly Accounts 15th of a month following the month in which the monthly account was submitted to the Chief Accounts Officer.
2. Consumers Abstract Returns (E.B. Form CA-46) 1st week of each month.
3. Defaulting Consumers List 10th of each month.
4. Technical Statistics -do-
5. Revenue Statement (E.B. Form CA-52) 15th of each month.

OTHER RETURNS

6. Statement showing Maximum demand of the Generating Station (Resident Engineer Jogindernagar only) 10th of April each month.
7. Length of 11 K.V. Transmission lines in the Electricity Branch (Additions and Alterations) 14th of April each year.
8. Indent for C.A. Forms 10th of September through the S.E.
9. Indent for C.A. Forms 10th of November through the S.E.
10. Statement showing salient Particulars of D.F.R. (P.W.) 14 yearly Register of Tools and Plant in E.B. Form CA-107. 15th June each year.
11. Report on the Salient Particulars of the Register and Physical verification of the yearly Register of Stock. 1st of June.
12. Scrutiny of Measurement Books 31st of July each year.
13. Loss of Stores or cash exceeding Rs. 200 immediately after is noticed. Occasional.

INSTRUCTION NO. 17

Commencement to work in the absence of sanction to a detailed estimate.

It is a fundamental principal that no work should be commenced or should any other liability, such as ordering and collection of materials, be incurred in respect thereof unless its design has been prepared and approved, detailed estimates sanctioned, funds allotted and orders for its commencement issued by competent authority.

Permission granted by granted by Board in their orders on a budget estimate for the retention and entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission in granted on the implied understanding that, before any expenditure is incurred, the above conditions will have been fulfilled. On the other hand, the sanction of a design and estimate by Board or any other authority conveys no permission for the commencement of expenditure or the work, unless such expenditure has been provided for in the budget estimate of the year, or provision has been made for the outlay within the official year by re-appropriation or out of some lump sum grant allotted for the head of classification under which the service falls. Similarly on liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

2. The above instructions should be infringed except in the following cases:

- (i) In the construction of Electric Supply Schemes covered by sanctioned project estimate and also in the maintenance of the Schemes when under operation, it may occasionally in urgent cases be necessary to commence certain works in anticipation of sanction to the detailed estimates.
- (ii) In any case, whether on grounds of urgency or otherwise a Divisional officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provision, exists (whether estimates have been sanctioned or not) the order of the officer authorising the work should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate to the audit officer connecting that he is incurring a liability for which there is no provision or inadequate provision of funds and should, at the same time state approximately the amount of the liability which is likely he will incur by compliance with the written orders which he has received. The audit officer will then be responsible for bringing the facts instantly to the notice of higher financial authority, with a view to necessary steps being taken either to stop the progress of the work or to regularize its execution. There should be no hesitation in enforcing disciplinary action against any officer, administrative or executive who may fail or delay to comply with these orders.

The Chief Engineer or the Superintending Engineer who so ever is competent to sanction the estimate for the work proposed to be taken in hand in anticipation of a sanctioned estimate or provision of funds, is the authority to decide as to whether the urgency of any case warrants the

commencement of work. No work whatsoever should be commenced into the absence of a sanctioned estimate, without the previous approval in writing of Chief Engineer/Superintending Engineer, which will be accorded only in cases of real urgency. Even if such an approval has been accorded, the expenditure incurred is in no way, regularized, until an estimate is sanctioned by competent authority. The Divisional Offices concerned should, therefore, take immediate steps to have estimates (final or tentative) sanctioned for such works. In the case of estimates sanctioned by the Divisional Officer, advice should be submitted to the Head Office through the Superintending Engineer of the Particulars of sanctioned estimates.

- (iii) In the case of any building, the cost of the ordinary annual repairs (excluding municipal taxes) to which is less than Rs. 2500 the Superintending Engineer may prescribe subject to revision from time to time, a lump sum limited to Rs. 2,500 (plus the amount of the Municipal taxes, if any, payable by Board under paragraph 3.15 of the Punjab Public Works Department Code) to cover the cost of maintenance and within this amount, expenditure will be permissible without any detailed estimate being prepared. Such lump sum should be framed after consideration of the cost of maintenance in the past, and in the case of residential buildings, should further be limited to the amount included for this purpose in the rent assessment. If in any working year the estimated cost for maintenance is more than the permissible limit given above, or if the lump sum sanctioned by the Superintending Engineer is exceeded, a detailed estimate must be prepared in accordance with the ordinary rules and sanctioned by the competent authority. On sanction being accorded to such an estimate the sanction of the Superintending Engineer to the lump sum provision will automatically be superseded for the working year in question.

Note: The sanction accorded to the lump sum provision referred to in this paragraph shall be held to be sanction to an estimate for the same amount for all purposes.

In addition to being contrary to regulation, premature commencement of work has many other disadvantages, it frequently deprives the sanctioning authority of an opportunity to consider the soundness of proposals and to redesign the work if necessary, it usually eliminates competition, there being insufficient information available upon which to call for tenders or quotation, it practically precludes the use of contract agreements and compels the employment of the work order system, it throws accounts into confusion at the outset as there are no sanctioned sub heads upon which to open accounts, and against which to book expenditure on labour and materials, and finally it suggests, and frequently implies, hasty, if considered and uneconomic arrangements for the execution of work.

4. To avoid delay in commencement of work in cases, other than those referred to in paragraph 2 above, tentative estimates may be sparingly used. These may be restored in cases where designs and detailed estimates are ready, but submission thereof is likely to be delayed for some trivial cause, of want of some minor detail or by the need for further consideration on a part of the design that will not effect the work in its earlier stages. Such an estimate should be clearly endorsed "Tentative Estimate" and should consist of a brief introductory report (Explaining inter alia the need for its submission and abstract of cost). It should as far as possible

take the form of an advance copy of detailed estimate under preparation, the quantities, rates and money figures being exact, where estimating has been completed and being in approximate round figures in the case of other items. Tentative estimates will be sanctioned by the authority competent to sanction the detailed estimates and will be cancelled at the earliest opportunity by the completion and sanctioning the detailed estimates.

5. Tentative estimates will generally enable the job cost abstracts to be posted correctly at the outset, and should as a rule suffice to enable the work to be thrown open to competitive tender. If such estimate supply neither of these needs they should not be sanctioned as this means that enough is not known of the probable details and costs of the work to justify commencement.

6. No division is authorised to execute work without first ascertaining definitely that provision for its exists in the estimate already sanctioned or it the work relates to more than one division without written requisition form the division responsible for the maintenance of its accounts specifying the work to be done, and the share of sanctioned provision, which should on no account be exceeded without notice in writing to the division making the requisition.

7. Estimates for losses of stock should be prepared and submitted for sanction of competent authority immediately a loss comes to notice and before it is adjusted by charge to a final head.

INSTRUCTION NO. 18

Excesses over Estimates.

The object of reporting probable excesses and submitting supplementary or revised estimates is that the authority competent to accord sanction shall have immediate information and opportunity to introduce economics during the progress of work if desirable, and to regularize the expenditure in time and thus avoid audit objections.

The Divisional Officers may make any arrangements they considered necessary to ensure that probable excesses are brought to their notice at the earliest possible moment. But they shall lose no time in reporting the probability of excess beyond their power of sanction to the Superintending Engineer on the Works Slip Form D.F.R. (P.W.) 34, explaining therein the probable excess and the causes for excess. If in any case the excess is found to be due to omission of provision for certain essential items in the estimate, the fact should be brought out in the works Slip wherein should be stated why the omission was not detected when the work was started and who is responsible for it.

Excesses over sanctioned estimates are due in some cases to materials having been taken to the sites of works irregular and shows not only gross carelessness on the part of the Engineer in charge of the work but also results in loss of Board due to deterioration of the materials in transit, etc. and unnecessary expense on cartage handling, storage etc.

It will usually rest with the authority competent to sanction excess over estimates to decide on receipt of works Slips whether a revised supplementary estimate is to be prepared and to issue orders accordingly.

INSTRUCTION NO. 19

Stores Classification

Stores Classification List (E.B. Form CA-19) The Stores articles in use in the electricity Branch have been properly classified and a classification list (E.B. Form CA-19) embodying code numbers has been prepared and printed. The Stores Classification List shall be universally adopted in the Branch in all Stores transactions and returns.

2. Unclassified Articles, Certain Stores items have not been incorporated in the Stores Classification List. These comprise firstly obsolete articles and secondly those standard articles which are in use in the Branch but were omitted from the list owing to lack of information and data.

For coding the unclassified articles and others which might be standardized in the Board hereafter, the following system-shall be adopted.

- (a) Symbols for Unclassified Obsolete Articles.
The letters UO (unclassified obsolete) shall be prefixed to the sub-group symbol of the classification list. For instance, all obsolete types of poles should have the symbol UOTI.
- (b) Symbols for Unclassified Standard Articles.
The letter US (Unclassified Standard) shall be prefixed to the Sub-group symbol of the classification list. For instance, all unclassified standard sizes of transformers should have to symbol USE-2.
- (c) Numbering unclassified articles.
Each Divisional Stores Depot shall serially number the unclassified articles in any subgroup of the classification list with the Divisional symbol (as decided in Division) prefixed to the numbers.

3. Sub Heads of stock Account. For purpose of Article 35 of Account Code Volume III, the following sub-heads of stock account shall be adopted.

- (1) Group C-Civil and Mechanical Engineering Stores.
- (2) Group E-Electrical Engineering Stores Equipment.
- (3) Group-T-Electrical Engineering Stores Transmission and Distribution.
- (4) Group-S-Sundry Stores.

INSTRUCTION NO. 20

Stores –Central Price Fixing

As approved by Board prices of Stores will be fixed by the Division office maintaining Stores who will fix standard prices so as to have a uniform issue rate for each article of stores following instructions regarding fresh orders should also be followed.

- (a) While placing orders for the supply of stores, the suppliers should be instructed to forward in each case a spare copy of the invoice invariably to the C.P.O. office.
- (b) A copy of each purchase order should invariably be sent to the C.P.O. Office by each purchasing officer.
- (c) In the case of an indent placed with the placed with the Director General of Supplies and Disposals, Government of India, a clause should be inserted in each indent that a copy of the bill from the Director General of Supplies and Disposals or invoice should be supplied to the C.P.O. Office.
- (d) A register of Purchase Orders and invoice should be maintained in the Head Office separately for each indenting Officer of the Board. Immediately on receipt, in the Head Office, copy of a purchase order or indent, an entry should be made in the register. Similarly on receipt of the copy of an invoice from the supplier, it should be entered in the Register against the purchase order concerned. The main object of this register is to ensure that copies of invoice for all the purchase orders issued are supplied to the C.P.O. Office regularly. If any case, it is found from register that a copy of the purchase order, indent or invoice has not been received in the C.P.O. Office the matter should be taken up by the C.P.O. Office with the Indenting Officer and/or the suppliers concerned as may be necessary.
- (e) The copy of the invoice received in the C.P.O. Office should be checked with the relevant purchase order and posted in the Stores Price Fixing Card E.B. Form CA-18 (Annexure –A) These Price Fixing Cards should be written up and maintained in Card ledger Form by the Stores Estimator.
- (f) Carriage and other incidental charges, if any, actually incurred on the acquisition of stores, should be posted in the stores price fixing card on receipt, in the Head Office, of the monthly incidental charges statement in E.B. Form CA-24 (Annexure B) from the various Divisions and Sub-Divisions. This statement should be submitted by divisions and Sub-divisions so as to reach the C.P.O. Office by the 10th of each month punctually.
- (g) The delivered cost per unit should then be calculated by the Stores Estimator and the cards put up to the Stores Officer, who will decide whether the stock issued rate is to be altered or not. Ordinarily the issued rates should be revised half yearly, but in cases of serious fluctuations in prices revision may be made earlier.
- (h) The Stores Officer at the C.P.O. Office will maintain an independent record of the up-to date issue rates in a Kalamazoo type visible strip Index Book. This record should be kept quite up-to-date.

Himachal Pradesh State Electricity Board

STORES PRICE FIXING CARD

Article _____

Code No. _____

Drg. Unit _____

Drg. No. _____

Name of Suppliers : 1. _____

2. _____

3. _____

4. _____

5. _____

		1	2	3	4	5	Remarks
1.	Suppliers Invoice No.						
2.	Suppliers Invoice Date						
3.	Suppliers Invoice Quantity						
4.	Suppliers Invoice weight						
5.	Suppliers Invoice Value						
6.	Insurance and Sea Freight						
7.	I.S.D. & D.G.S. Charges.						
8.	C.I.F. Value (sterling)						
9.	C.I.f. Value (Rupees)						
10.	Customs Duty						
11.	Landing Charges						
12.	Railway Freight to first Destination						
13.	Other Incidental Charges						
14.	Total						
15.	Average rate per unit						
16.	Issue Rate						
17.	Date of issue of adoption rate						
18.	Signature						

INSTRUCTION NO. 21

Use of stores Requisition (E.B. Form CA-8)

The stores requisition (E.B. Form CA-8) is prescribed to be used when materials are to be drawn from stores for use direct on Board's works or for issue to a contractor. These forms are bound books each book containing 100 forms in triplicate. Books and pages are machine numbered.

2. The following procedure should be followed with regard to the use of this form:
 - (i) The stores requisition (E.B. Form CA-8) should be prepared by the indenting officer in triplicate, who should give the name of the sub-division, work, job number and Allocation thereon and also fill in the columns headed "As indented for". The quantities indented for should be written in both figures and words.
 - (ii) The two perforated copies, original and the duplicate, should be sent to the storekeeper or the official incharge of stores by the indenting officer.
 - (iii) The Storekeeper or the official incharge of stores, after issue of the stores, should fill in columns 7 and 8 "As issued in both the copies of stores requisition and after completion of the necessary entries in Stock Cards (E.B. Form CA-6) should submit both the copies to the Sub-divisional Officer or the Attached Officer incharge of stores from day to day.
 - (iv) The indenting officer on receipt of the materials should check it and fill in the columns headed 'As issued' of his office copy of E.B. Form CA-8.
 - (v) The sub-divisional clerk or the clerk working under the Attached officer incharge of stores should check both the copies of the stores requisition, fill in the rate and amount of each article issued in columns 9 and 10 and make necessary entries in the Stores Value Ledger (E.B. Form CA-26) maintained by him. The original copy of the stores requisition should be sent to the divisional office alongwith the monthly accounts and the duplicate to the indenting officer for verification.
 - (vi) The officer indenting the stores should on receipt of the duplicate copy check it with his office copy as completed vide (iv) above, fill in the columns 9 and 10 of his office copy and return it (duly initialed) to the Sub-divisional officer or to the Attached Officer in charge of stores from whom he received it, for record in his office finally.

INSTRUCTION NO. 22

A stores Requisition (E.B. Form CA-B) is used, when indenting from Stores Depot for works. All indent (E.B. Form CA-1) is used when indenting for stores for replenishment of stock. Stores issued in compliance with an indent will be accompanied by a Store Challan (E.B. CA-17).

2. If no the presentation of a Store Requisition at a Stores Depot, it is found that certain items are not in stock, the procedure will be as follows.

- (a) In the case of a Sub-divisional Stores Depot, the Stores not available will be indented for from the division by means of an indent, where upon the division, if the stores are in stock, will comply by issuing the stores under a challan. If the stores are not in stock, the division will proceed as under.
- (b) In the case of a Divisional Stores Depot, Stores indented for by a sub division or another division will, if in stock be issued under a challan. If the stores are required for another division, but are not in stock, that division, should be informed accordingly. If the store are required within the division, should be informed accordingly. If the store are required within the division itself, the stores should be indented for from other depots, but if the stores are not available in any of the depots, then necessary action should be taken to purchase them through the departmental agency competent to do so. Before purchasing any stores, however, a division should make certain that these stores are neither available at some other stores depot of the Board nor can be spared in the quantities required. It is only by taking such precautions that the heavy suspense accounts of the board can be kept under control.

3. The Stores Challans are printed in book form in quadruplicate and machine numbered, with the first three foils perforated. In order to get a good impression, only pencil carbon paper should be used, a tine sheet placed beneath the last foil to give a firm surface and the writing done with a hard copying pencil (back pencil must not be used).

4. After preparing four copies at one operation the issuing depot will tear out the three perforated foils leaving the fourth fixed copy in the book as the depot record. The three foils will be forwarded to the receiving depot or office. When the stores are received and checked, the receiving depot or office will duly receipt all the three foils and retain the third foil as its record. The original and duplicate copies duly receipted will be immediately returned to the issuing depot, in case of deficiency or damage, the details will be entered on the reverse of all the three foils by carbon process.

5. On receipt of the original and duplicate copies from the receiving depot, the issuing depot will forward the original receipted foil to the Accounts Office concerned alongwith the monthly

papers. The duplicate receipted foil will be filed in the issuing depot for record and stock verification purposes.

6. It is the duty of the storekeeper of the issuing depot to watch that the original and duplicate copies of all stores challans are returned duly receipted from the receiving depot without delay, and in case of delay to follow up the matter to a conclusion. \

INSTRUCTION NO. 23

Object and use of Stores Return Warrant and Transfer Entry Order (E.B. Form CA-9) and Stores Transfer Warrant and Transfer Entry Order (E.B. Form CA-10).

(i) OBJECT

Stores Transfer Warrant and Transfer Entry Order (E.B. Form CA-10)

This form is intended to record particulars of materials, which are transferred district from one work to another work in progress.

Stores Return Warrant and Transfer Entry Order (E.B. Form CA-9).

This form is intended to record particulars of surplus material returned to stock from a work **(2) USE.**

Stores Transfer Warrant and Transfer Entry Order (E.B. Form CA-10).

- (j) These Forms are bound in books, containing 100 form, in triplicate. Books and pages are machine numbered.
- (ii) A warrant in triplicate should be prepared by the subordinate in charge of the work from which the material has to be transferred. The receipt of the subordinate incharge of the work to which the material is transferred should be obtained on all the three copies, who should also fill in Col. 6 "quantity accepted" of the warrant.
- (iii) The Warrant should then be evaluated by the first subordinate on the basis of accepted quantities. The book should then be submitted to the sub-divisional office. The warrant should be checked by the sub-division clerk in respect of allocation and other particulars record therein and in token of this check he should append his dated initials under the word "checked" written in his own hand writing. The Stores Transfer Warrant and Transfer Entry Order should then be put up to the Sub-divisional Officer who should satisfy himself as to the correctness of rates and then append his dated signature. The warrant should be posted in the Job Cost Abstracts of the work concerned.

- (iv) Triplicate copy will remain in the book, duplicate should be recorded in the divisional office and the original submitted to the divisional office for audit.
- (v) After a warrant has been audited under the supervision of the Divisional Accountant and passed by the divisional Office, an entry in the Transfer Entry Book (Form P.W.A. 8) should be made.

Stores Return Warrant and Transfer Entry Order (E.B. Form CA-9).

- (i) As per (i) under "Stores Transfer Warrant and Transfer Entry Order".
- (ii) A warrant in triplicate should be prepared by the subordinate in charge of the work from which the surplus material has to be returned to stock, dated signature of the subordinate competent to take delivery of the stock materials should be obtained on all the three copies. The subordinate should also fill in Col. 6 "Quantity Accepted" of the warrant. The material returned from work to stock should be treated in the same manner as the material received from suppliers i.e. it should be accounted for in all the stock papers viz. Stock Measurement Book, Stock Cards and Abstracts of Stock Receipts.
- (iii) The warrant should then be evaluated on basis of the accepted quantities. The book should then be submitted to the sub-divisional office. The warrant should be checked by the sub-divisional clerk in respect of allocation and other particulars recorded therein, entries in Stock Measurement Book and Abstracts of Stock Receipts and in token of his check, the sub-divisional clerk should append his dated initials under the word "Checked" written in his own hand writing on the writing on the warrant and also in stock Measurement Book. The Warrant should be posted in the job cost abstract concerned. The warrant and Stock Measurement Book should then be put up to the Sub-Divisional Officer, and who should satisfy himself as to the correctness of the rates and sign the certificate in the warrant and should append his dated initials in the Stock measurement Book in the Volume "Dated" initials of the Disbursing Officer".
- (iv) As per (iv) under Stores Transfer warrant and Transfer Entry order.
- (v) After a warrant has been audited under the supervision of the Divisional Accountant and passed by the Divisional officer, no entry in Transfer Entry Book (Form PWA-8) should be necessary as the necessary credit to the work concerned will be afforded through stock receipt abstracts.

Himachal Pradesh State Electricity Board

Stores Return Warrant and Transfer Entry Order No. _____

Date: _____

Form _____

To _____

Name of work _____

Job No. _____

Item No.	Code No.	Brief Description of Stores	No. & Date of Store of Requisition under which Stores were originally drawn	Quantity	Unit	Rate			
				Returned	Accepted			Amount	
1	2	3	4	5	6	7	8	9	10

Dated signature of the subordinate returning the Stores _____

Dated signature of the recipient _____

Certified that the materials are serviceable and certain to be required within reasonable time, and have been priced within current market rates, and these have not been taken back on stock at a value higher than that at which these were originally drawn.

Sub-divisional Office

Entered in Stock measurement Book No. _____ Page _____ by _____ Date _____

Entered in Stock Card _____ by _____ Date _____

Countersigned
Executive Engineer,
_____ **Division**

Dated Signature of Divisional Accountant

Himachal Pradesh State Electricity Board

Office _____

Stores Transfer warrant and Transfer Entry order No. _____

Name of work contractor from _____ transferred _____

Job No. From which transferred _____ Allocation from which transferred _____

Job No. to which transferred _____ Allocation to which transferred _____

Item No.	Code No.	Brief Description of Stores	No. & Date of Store of Requisition under which Stores were originally drawn	Quantity		Unit	Rate	Amount	Reasons for drawing in excess to requirements
				Transferred	Accepted				
1	2	3	4	5	6	7	8	9	10

Dated signature of the subordinate transferring stores _____

Dated signature of subordinate receiving stores _____

Certified that the materials are serviceable and certain to be required within reasonable time, and have been priced within current market rates, and these have not been transferred to work at a value higher than that at which they were originally drawn.

Sub-divisional Office

Adjusted in the Account for _____ vide T.E. Book item No. _____

Countersigned
Executive Engineer,
_____ **Division**

Dated Signature of Divisional
Accountant

INSTRUCTION NO. 24

System of Stores Accounting Stock (Quantity) Card (E.B. Form CA-6) Stores (Value) ledger (E.B. Form CA-26) and list of Balances (E.B. Form CA-28).

The following records should be maintained and the procedure explained below following for the maintenance of stores Accounts in the Electricity Board.

1. Stock Card (Quantity –E.B. Form CA-6) – Procedure for maintenance and up-keep.

- (h) The initial numerical accounts of all the stores articles received and issued in a Divisional or a sub divisional Stores Depot will be maintained by the Storekeeper or the assistant Storekeeper incharge, in (E.B. Form CA-6) quantity Ledger, in respect of quantity on the entries in the Quantity ledger will be made from Stock Measurement Book sheets, Stores Requisition, Stores Challans etc. a separate sheet for each article of store should be used, and all such quantity ledger sheets should be filed in strong binders as approved for this purpose. The binders should be kept under lock and key by the officials concerned. Where there is no post of an assistant storekeepers Sub-divisional Stores. Depot, the quantity ledger will be maintained by the Junior Engineer in charge of stores.
 - (ii) The entries in the quantity ledger should not be made by any other person except the official in charge of stores. In case the official in charge of stores is on leave etc. the Sub divisional Office should make suitable arrangements and see that these records i.e. Linesman, Assistant Linesman etc.
 - (iii) Immediately any stores are received in a stores godown, the storekeeper or assistant storekeeper as the case may be, should check them, note their receipt in the relevant quantity ledger (E.B. Form CA-6) and place them in their respective bins or groups in proper order. The officer in charge of stores should verify the receipt of the stores from the relevant quantity ledger before signing the invoice or challan, and in token of his having done so should add his dated initials against the relevant entry in the quantity ledger (E.B. Form CA-6).
 - (iv) The quantity ledger should be written up immediately a transaction of receipt or of an issue of stock takes place. The officer incharge of stores should see that this is actually done.
 - (v) The total number of sheets, which can be put in one binder is 250. In actual practice the number of sheets should always be about five percent less than this limit. Great care should be taken by the binders so that their life is not shortened and they do not cease to serve the purpose for which they are maintained. Each binder has been provided with locking arrangement. The key of the binder should be kept by the Sub-divisional Officer incharge of stores and its acknowledgement sent to the Divisional Officer for record. All binders in use in the divisional or sub-divisional stores should be brought on to the tools and plant return.

- (vi) The sheets in the quantity ledger should be placed in serial order according to code numbers and sub-groups as per Stores Classification List. Folio numbers are not to be given on the sheets.
- (vii) Maximum and minimum limits should always be filled in the quantity ledger in the space provided for the purpose.
- (viii) At the close of an accounts month, a line from columns 3 to 6 should be drawn just below the last entry of each operated upon article to indicate the closing of monthly accounts in the quantity ledger.
- (ix) The use of pencil in writing Quantity Ledger is strictly prohibited. All entries should be made in ink, Ledgers should be kept neat and tidy with as few corrections as possible.
- (x) The result of physical verification of stock at any time should be recorded in the space provided for at the top of each card by the verifier himself in ink under his dated initials.
- (xi) The entries of the articles found surplus or deficit as a result of stock taking should immediately be recorded in the quantity ledger on the same day when the stock is immediately be recorded in the quantity ledger on the same day when the stock is checked on the authority of entries recorded in the stock Verification Report (E.B. Form CA-14) so that the book balance are set right to agree with the actuals. No entry regarding articles found surplus or deficit, as a result of stock taking, is to be recorded in the Stock measurement book.
- (xii) When a new card for a new article, which is not already in store, is opened, the top portion of the card should be filled up in respect of unit, code number, nomenclature etc. and attested by the Sub-divisional Officer in charge of stores under his dated initials in the place provided for this purpose to avoid its replacement. After a card is filled up, a new card should be added to the ledger. The entries in the top portion should be completed and the card initialed as is done in the case of a new card for a new article. The balance brought forward in the new card should also be checked and initialed (with date) by the Sub-divisional Office in charge of stores, the fully written up card should be removed, if necessary, from the binder, and recorded separately in the storage binder which should be kept under lock and key.
- (xiii) The nomenclature, code number and units of each stock article in the quantity Ledger should be the same as given in the Stores Classification List.
- (xiv) After the day's transactions, the storekeeper or the assistant storekeeper in charge of a store Depot should forward, on the same day the copies of Stock Measurement Book, Stores Requisitions, Stores Challans, etc., for the day, to the sub-divisional office. Monthly serial number to stores Requisitions and store Challans, should be given immediately a stores Requisition or a Stores Challan is presented in order to avoid the loss of issue vouchers.

II. Stores Value ledger (E.B. Form CA-26) – Procedure for maintenance and up-keep.

- (i) The stores clerk or the sub-divisional clerk, as the case may be, shall maintain a stores value-ledger in E.B. Form CA-26 (Containing columns of value in addition to quantity) in respect of all stores articles received and issued in a divisional or sub-divisional or sub-divisional stores depot.
- (ii) The value ledger should be written up from day to day independently from stores Requisitions, etc., as received from the stores and from cash and adjustment vouchers, and the officer incharge of stores should that this is actually done.
- (iii) The cash debit in respect of freight and other incidental charges (the allocation of which by each article is not known at the time of making payment) must be apportioned between the articles affected and posted in the value ledger before submission of a copy of cash book to the divisional office. The amount relating to adjustment vouchers should be posted in the month in which they will be adjusted in the divisional office.
- (v) Balance in the value ledger sheets for each operated upon article will be struck monthly instead of after each transaction (as will be necessary) in the case of quantity ledger (Stock Card, E.B. Form-CA-6).
- (vi) In the event of break down or other emergent work, when stores are issued after office hours, the transaction in the value ledger should be recorded on the next working day. The actual date of issue of stores should be noted in the value ledger as denominator of a fraction, the numerator of which will be the date on which the transaction is incorporated in the ledger.
- (vii) All entries in the value ledger should be made in ink. There is, however, no objection to the totals being written in pencil in the first instance, but it is imperative that the pencil totals should be allowed to stand and should never be erased or inked over. Ink figures should always be written above or number pencil figures. Ledgers should be kept neat and tidy with as few corrections as possible.
- (viii) There will be cases in which entries in value ledger will be made in respect of values only, i.e., without quantity. Such entries should be attested by the Sub-divisional Officer-incharge of stores under his dated initials.
- (ix) Accounts of articles without value i.e. drums, tins, barrels etc., should be kept in the quantity and value ledger like other articles, The columns relating to value in the value ledger should be left blank in case of such articles.
- (x) Whenever, petty articles like bolts and screws, say 2 or 3 in number, are issued for certain works, the cost of which works out to a few paise only, the value of such articles issued should be taken to be nearest rupee if the cost is fifty paise or more, and it should be ignored if the cost is less than six paise.
- (xi) Posting of amounts relating to A.T.D., I.S.D. bills and other adjustment vouchers to be made in the stores value ledger.

Should any vouchers relate to more than one sub-division, the amount pertaining to each sub-division chargeable to stock should not at the time of verification be entered in the stores value ledger, but a note of voucher number and date, full particulars of the change, and the amount debit to stock should be kept in a separate register maintained for this purpose. When recording the entry of each a voucher in the adjustment book in the divisional office before the 22nd of a month, intimation of adjustment should be sent by the divisional office to the Sub-divisional officers concerned to enable them for making the necessary adjustment entry in the stores value ledger.

As regards, the transfer of stock between the divisions with the Branch, a separate Advice of Transfer debit for each sub-division of the other division should invariably be prepared by the divisional officer raising the debit so that the acceptance of the debit expedited and the necessity for recording the transactions in a separate register referred to in the preceding paragraph is obviated.

- (xii) Posting of Debits and Credits relating to March Supplementary Accounts in the Stores Value Ledger. A note of such debits or credits should be kept in the register referred to in paragraph (xi) above and necessary entries should be recorded in the stores value ledger after the transactions relating to the month of April and may have been posted. The opening and closing value balance columns for the months of April and May should be left blank and completed after the transactions relating to March Supplementary have been posted in the ledger.
- (xiii) The value ledger will be maintained only for "other Sub-Head" of stock consisting both the quantity and value account. The account of Sub-heads "Manufacture". Land and "Kiln and "Storage" will however, be maintained like ordinary works in work abstracts.
- (xiv) The instructions in respect of (i) the nomenclature, code number and units of each stock article to be used, (ii) the total number of sheets to be placed in one binder, (iii) custody or the keys of value ledger binders, (iv) accounting for surplus and deficit in stores as a result of stock-taking, (v) new cards and replacement of completed cards by new ones, (vi) writing of quantity ledger by the official in charge of stores as laid down ones and (vii) writing of quantity ledger by the official in charge of stores as laid down for the upkeep of Quantity Ledger will also apply to the upkeep value Ledger.

III. Preparation Challans and stores Requisition by sub-groups of stock and by serial code numbers.

In order to facilitate the posting in the quantity and value ledgers and their checking, the names of the articles of stores should be clearly written in serial order of Code Numbers under each sup-group in the various documents such as Stores Requisitions, Stores Return Warrants and Stores Challans etc.

IV. Number and Quantity Ledgers in a Store Depot and number of value Ledgers in a Sub-divisional Office or Divisional Stores Depot.

In the Central Stores depots a separate ledger should preferably be opened for each subgroup according to the Stores Classification List. In all other depots the number of ledgers would depend on the number of articles handled subject to the maximum limit of 250 cards per ledger.

V. Quantity Ledgers and Value Ledgers to be written up by different officials.

The quantity ledger and the value ledger are required to be written up by two different officials. In case any of these two officials is or both the officials are on leave etc., the sub-divisional Officer in charge of stores should arrange and see that both these records are written up daily and that their writing up is not entrusted to the same official on any account.

VI. Method of filling of the various columns in quantity Leger (E.B. Form CA-6) and in the value Ledger (E.B. Form CA-26).

The following procedure for filling of the various columns of quantity and value ledgers should be adopted.

(i) Columns 1 (Date), Year should be written up once in this column on each sheet against where the year changes. It should be under lined.

In the first sub-column calendar month should be written in abbreviations with first entry. In the subsequent transactions relating to that month the name of the month should not be repeated nor should the word "Ditto" written.

In the 2nd sub-column the date should be written. The method of filling column No. 1 (i.e. the date column) is explained in the illustration given below:-

Date		
1953	1	
Jan.	3	
	28	
Feb.	1	
	5	

(ii) **Column 2 "From whom received
To whom issued"**

(a) Receipts

Classes of Receipts.

Particulars to be filled in this column.

- | | |
|---|--------------------------------------|
| 1. Supplies from a firm | 1. Name of the firm |
| 2. Inter Departmental Transfers. | 2. Name of the Sub-division |
| 3. Materials returned from a work in progress | 3. Estimate No./Year. |
| 4. Materials round in excess. | 4. The words stores found in excess. |
| 5. Materials returned from permanent works dismantled | 5. Description of the dismantled. |

(b) Issues

- | | |
|--------------------------------|-------------------------------------|
| 1. Works | 1. Estimate No./year. |
| 2. Inter department transfers. | 2. Name of the Sub-division. |
| 3. Cash or credit sales. | 3. Name of the purchaser |
| 4. Articles found short. | 4. The words, "Stores found short". |

(iii) Columns of quantities in respect of "Receipts," "issue" and "Balances" viz, Column Nos. 3, 5 and 6 in quantity ledger (E.B. Form CA-6) and columns 3, 6 and 8 in Value ledger (E.B. Form CA-26).

Digits should appear in these columns. The practice of writing units such as "dox" "Ibs", "cwt", "Srs", etc., should be stopped as the unit is stated on the top of cash sheet.

(iv) Column 4 of quantity ledger (E.B. Form CA-6) Form CA-6) and Column 5 of Value Ledger (E.B. Form Ca-26). "Authority Measurement Books or stores Requisition No. and date".

Page number/Book number should only be written in each case. Reference to dates and abbreviation of the various classes of vouchers e.g. Stock Measurement Book, Stores Challan, Stores Requisition etc. is not required. This should be clear from the description given in column 2.

VII Accuracy of Quantity Ledger and Value Ledgers

The officials writing up the quantity ledger and the value ledger should pay special attention to the accuracy of ledgers and rectify errors and omissions as soon as they are apparent.

Any errors that may be discovered in the ledgers before the accounts for the month are closed may be set right by the official concerned. Such corrections should be made neatly by scoring out incorrect figures or other entries and writing the corrections above them which should be attested by the dated initials of the officials concerned.

Corrections, if any, in the closing balances of quantity ledger and Value ledger should be initialed separately by the Sub-divisional Officer in charge of Stores in addition to the initials

added by him in token of reconciliation. Other corrections due to clerical may be initialed with date by the official maintaining the ledger.

Interpolations arising out of any reason are strictly prohibited. Any omission noticed in the sub-divisional office or pointed out by the divisional office should be made as the last transactions in the account month concerned giving reference to voucher number and date etc. in the remarks column.

VIII. Reconciliation of balances of value Ledger with Quantity Ledger.

At the close of an accounts month, the balances as per quantity and value ledgers (E.B. Form CA-26) respectively should be checked and reconciled by the Sub-divisional Officer in charge of the Stores Depot. Both the Ledger (Quantity and value) should be put up by the officials, responsible for their maintenance, to the Sub-Divisional Officer for his check. Where the balances agree the officer in charge of stores will initial (with date) against in balances in the value ledger sheet concerned in the remarks column in token of reconciliation. In the case of the value ledger sheets concerned under the dated initials of the Sub-divisional officer in charge of stores and action taken to clear the discrepancies at once.

After the check has been exercised by the Sub-divisional Officer and all balances of the operated upon articles reconciled, a closing line should be drawn. If, as a result of the Sub-divisional officer's or other Officer's check, any additional entry is to be made in ledger, it should be made below the totals for the month already struck, fresh totals and balances written and closing line drawn again to indicate that the accounts month is closed.

IX. submission of monthly Stock Account by the Sub-divisional office to the Divisional Office.

At the close of an accounts month, a copy of each of the operated accounts of the value ledger should be prepared by the clerk concerned in the sub-divisional office in E.B. Form CA-27 from the stores value ledger and not from issued and receipt vouchers for submission to the divisional office. These copies should then be arranged in the order they appear in the stores value ledger and the total of receipts and issues of each sheet should be carried forward to the next sheet and the progressive total thus carried forward from sheet to sheet will be totaled at the end for each sub-head of store. Each copy of the value ledger should be initialed with date by the clerk preparing the copy and also by the Sub-divisional Officer incharge of stores.

To avoid rush of work at the close of month, the work of preparing copies of the sheets of operated upon articles need not be held over till the month is over. Endeavour should be made to prepare copies during the course of the month as and when time is available.

The sub-divisional clerk in the sub-divisional office or the stores clerk in the divisional depot should also prepare the following analysis and abstracts (specimen from annexed hereto) showing the receipts and issues of the stores articles during the monthly by value only.

- (a) Analysis and Abstract of stock Receipts (To be written up daily).

- (b) Analysis Stock issued by work (to be written up daily).
- (c) Abstract of Stock issue (To be prepared at the close of the month).
- (d) Stock Abstract by Sub-heads of stock (to be prepared at the close of the month).

In the form "Stock Abstract by Sub-heads of Stock" after the grand total Sub-head "Storage" should also be added so as to give total debits and credits relating to Stocks".

The following particulars should be furnished in the analysis and abstracts.

- (i) Name of suppliers quoting reference to the vouchers and adjustments against each in respect of receipt.
- (ii) Names of works and other heads of accounts with value of stores issued to each together with the details by requisitions showing how the amount debited to each work had been worked out.

The copies of the operated upon accounts of the stores value ledger together with the abstracts, stores requisitions, stores challans, duplicate stock measurement Book sheets etc., will be forwarded to the divisional office for compilation of the monthly accounts. The copies of the stores value ledger accounts relating to a sub-head of stock will show the total value of receipts and issues during a month separately for each sub-head, and also the grand total of receipts and issues for all the sub-heads. The totals will be struck by carrying forward the progressive total from sheet to sheet for each sub-head separately and then the grand total will be struck. The aggregate of the value ledger accounts should agree with the aggregate of the abstract.

Note: In the case of small stores depots where the number of issue transactions is rather limited the preparation of the "Consolidated Abstract of Stock issue" can be eliminated and the required information obtained from the "Analysis of stock issue by work " for each sub-major head under each major head. Where the Consolidated Abstract of Stock issues" has to be prepared it is not necessary to repeat the names of the works. Reference to items numbers of "Analysis of Stock issues by Works", will do.

After reconciling the value ledger and stock abstracts in the above manner, the totals of debits and credits pertaining to sub-head "Manufacture", "Land and kiln" and "Storage" will also be added in the 'Stock Abstract by Sub-heads of Stock" in order to make it a complete value account of the suspense head "Stock".

X. Compilation of monthly stock accounts in the Divisional Office

As soon as the initial stock accounts received from the sub-divisions has been checked and corrected (if necessary) in the divisional office, they should be incorporated in the monthly accounts for the division and the stock papers sent back to the sub-division concerned with an Audit Note for noting the corrections made therein. The stock papers (alongwith the Audit Note)

should be returned to the sub-divisional officer before the accounts of the sub-division concerned for the next month are closed so that the mistakes in copies of stores value ledger noticed by the divisional office are set right before the next month's accounts of the sub-division are submitted to the divisional office.

Immediately on receipt of the corrected stock papers the officer-in-charge of stores should carefully note the corrections and also correct the stores value/quantity ledger cards accordingly. If in any case, the figures and entries adopted by the divisional office are found to be incorrect, they should not be corrected by the sub-divisional office except under a formal Transfer Entry Order, which should be adjusted in the following month's accounts.

XI. Issue rates of stock articles.

An issue is assigned to each new article as it is brought on stock. This rate is fixed on the principle that the cost to be charged to works on which the materials are to be used should approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in stock accounts. It should provide, beyond the original price paid, for carriage and other incidental charges, if any, actually incurred on the acquisition of stores; but it should in no case be in excess of the market rate.

The issue rate should be worked out to the nearest One rupee as far as possible.

Where there is appreciable difference in costs of the suppliers already in stock and of those newly purchased, the issue rates should at once be raised or lowered as the case may be. The alternative of adopting average rate for stock in hand and new suppliers received tends to minimize profits and losses on stock and should be adopted wherever considered necessary. Approval of the Divisional Officer to the change in the issue rates should always be obtained.

XII. Closing of monthly accounts of divisional and sub-divisional stores

The monthly stock accounts of the Divisional and Sub-Divisional Stores which fall under the charge of regular Sub-Divisional Officers should be closed on the last working day of each month. In this connection of instructions laid down in Instruction No. 46 should be followed.

XIII. List of Balances (E.B. Form CA-28)

At the end of each year i.e., 31st March the storekeeper or the Assistant Storekeeper (or the Junior Engineer if there is no assistant storekeeper) in-charge of a Store/Sub-Store Depot will prepare in E.B. Form CA-28 a list of quantity balances of all articles if stock from quantity ledger card in E.B. Form CA-6) and submit the same to the sub-divisional office for check with the value ledger balances (E.B. Form CA-26) and stock taking. The result of stock taking will thus be recorded on the list in accordance with the instructions laid down in paragraph 4.35 of Public Works Department Code and the list forwarded to the divisional office for necessary action.

The following certificates are to be recorded on the last sheet of the half yearly list of balances.

- (i) Certificate by the official in charge of Stores.

"Certified that all stores enumerated above have been checked by me on the dates mentioned against each and results reported to the Sub-divisional Officer".

Dated Signature

(ii) **Certificate by the Sub-divisional officer incharge of stores.
Certified that"**

- (a) Those items of stores against which the dates of their check have been noted, have been checked by me and results reported to the divisional office.
- (b) All the stores enumerated above for the year ending 31st March have been checked by me and results reported to the divisional office and
- (d) The closing balances in this list have been duly compared by me with the balances shown in the value ledger and found to be correct.

Dated Signature

(iii) Certificate by the Divisional Officer.

The balances shown in this list have been checked by the Divisional Accountant with the balances shown in the Divisional Register of stock and found to be correct.

Dated Signature

***Annexure
Forms A,B,C, and D.***

Himachal Pradesh State Electricity Board

Sheet No.

ABSTRACT OF STOCK ISSUE
(To be prepared at the close of the month)

Depot.....

Month

Year

Item No.	Name of Work	Head of Account	Item No. of the Detailed sheet	Amount	
				Stock	Storage
1	2	3	4	5	6
1.	A-Main Scheme		81-A-(Capital Outlay)		
2.	B-Local Distribution Scheme				
3.	A-Main Scheme		XLI-(working Expenses)		
4.	B-Local distribution Scheme				
5.	Other accounts Heads				
	Total				

Note:- The total of issues (Col. 5) should agree with the total of the operated accounts of the value ledger.

Himachal Pradesh State Electricity Board
Stock Abstract
 By Sub-heads of stock

Depot..... *Month* *Year*

<i>Item No.</i>	<i>Sub-groups</i>	<i>Operated account Ledger Sheet No. FromNo.</i>	<i>Receipt</i>	<i>Issues</i>	<i>Remarks</i>
1	2	3	4	5	6
1.	I. Main Group –Civil & Mechanical Stores.				
2.	C.I. Building Material and Timber.				
3.	C-2 Metals and hardware.				
4.	C-3. Transport and handling equipment				
	C-4. Mechanical Machinery				
	I. Total Main Group				
	II. Main Group-Electrical Engineering Stores Equipment.				
5.	E-1. Electrical machines.				
6.	E-2. Transformers				
7.	E-3 H.T. Switchgear and batteries.				
8.	E-4. L.T. Switchgear and Batteries.				
9.	E-5. Instruments.				
10.	E-6. Energy meters.				
11.	E-7. Telephone Equipments and Instruments.				
	II. Total Main Group.				
	III. Main Group – Electrical Engineering Stores – Transmission & Distribution.				
12.	T-1. Poles and pole line hardware				
13.	T-2. Structure				
14.	T-3. Insulators and hardware.				
15.	T-4 Conductors (Bare) and cables.				
16.	T-5. Conductor fittings.				
17.	T-6. Cable Fittings.				
18.	T-7 Electrical and fitting accessories.				
	III. Total Main Group.				
	VI. Main Group – Sundry Stores.				
19.	S-1 Bolts and nuts.				
20.	S-2. Oilmans Stores.				
21.	S-3. Supplies of tools.				
22.	S-4 General Stores.				
	IV. Total Main Group.				
	Grant Total				

INSTRUCTION NO. 25.

Procedure for the Receipts of materials required for Stock and works and Maintenance of Accounts thereof.

The Electricity Board Stores are divided into two distinct categories as shown below:-

- (1). Stores debited to final heads.
 - (i) Tools and Plant.
 - (ii) Materials debitable to works.
- (2) Stores debited to suspense:.
 - (i) Stock.

Booking of expenditure on stores.

- (a) As a general rule the cost of acquisition of stores should be debited to the final head of account concerned or to the particular work for which they are required if either of these can be determined at once. Otherwise it should be kept in a suspense account of the work concerned pending clearance as the materials are issued actually by debit to specific heads of account of work.
- (b) The cost of the supply of all stores required as tools and plant for the general use of the division should be debited at once to the Minor Head "Tools and Plant" subordinate to the Major Head under which such charges for the division are classified, and special items of tools and plant which are required not for general purposes but for a specific work should be debited to that work. The question whether a particular item of supply should be treated as ordinary tools and plant or special tools and plant should be determined in accordance with the instructions contained in Rule 6.39 of the Departmental Financial Rules which makes distinction between "Ordinary Tools and Plant" and "Special Tools and Plant" as under.
 - (i) General or ordinary tools and Plant are those which are required for general use of the division.
 - (ii) Special Tools and Plant are those which are required not for general purposes, but for a specific work.

Changes for new supplies of and repairs to articles of the classes which, in the case of executive offices are classified under the head "Tools and Plant" are treated as contingent charges etc. in the case of special offices, such as offices of Chief Engineer and Superintending Engineers.

- (c) In the case of other materials when the purchases are made for the requirements of works generally, the cost should be accounted for under the suspense head "Stock".
Storage of materials (stock)

The materials in stock of a division is sometimes kept in a single down of yard in the charge of a Storekeeper or other Board servant or each Sub-divisional Officer may have a separate stock in his charge either at his head quarters or scattered over the sub-division in the direct custody of subordinates or other Sectional Officers. Again the stock, although scattered over the entire division may be in the general charge of a single Board Servant and the sub-divisional Officers may merely indent upon him, by keeping all the accounts.

Stock accounts may be maintained in a sub-divisional office, even though the officer in charge is not authorised to keep a cash account. A separate account should be kept in the divisional office of any stock which is directly under the charge of the Divisional Officer or of a Board Servant under his orders and not under the orders of a Sub-divisional officer.

Quantity Accounts.

(i) Receipts.

Materials may be received on stock from the following sources.

(a) Suppliers.

(b) Other sub-divisions, divisions or departments (including Government Workshops).

(c) Manufacture and

(d) Works, buildings, etc.

All materials received should be examined and counted or measured as the case may be, when delivery is taken. The records of the detailed count or measurement should be kept in the measurement Book (E.B. Form CA-5) in the manner prescribed in instruction No. 7 based on Rules 7.16 and 7.17 of Department Financial Rules and the total number of quantity received should be simultaneously entered in E.B. Form CA-6 "Stock Cards". Such acknowledgement as may have to be given to a supplier for stores received from him can be signed only by the Divisional or the Sub-Divisional Officer.

2. ISSUES

The accounts of issue from stock should be made on the production of approved indents, stores requisitions, stores challans.

2. Issue to contractors, Issues of materials to contractors with whom agreements in respect of completed items of work i.e. for both labour and materials, have been executed.

Issues direct to works. Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

(i) Issue to contractors. The materials from stock should only be issued to the contractors on receipt of an indent, or requisition in E.B. Form CA-1 or CA-8 respectively duly signed by the Divisional or Sub-Divisional Officer.

On the authority of the contractor's detailed acknowledgement of materials made over to him for use on works the cost recoverable from him should be debited at once to his personal account by charge to the suspense head "Contractors other Transactions" in the accounts of the work concerned.

- (ii) Issues direct to works. All materials required for use on works should be issued only on the production of an indent or requisition on E.B. Form CA-1 or CA-8 respectively duly approved by Divisional or Sub-divisional Officer.

In all cases materials issued direct to a work should be brought to account in the sub-division as indicated below:

Sr. No.	Sources of receipt of materials	Head of account to be credited	Mode of effecting adjustment of cost.
1.	Stock (Including manufacture.	Stock	Through stock accounts at the end of the month.
2.	Transfer from another	work concerned	By Stores Transfer Warrant and transfer entry order in E.B. Form CA-10 prepared as soon as the materials are transferred from one work to another
3.	Transfer from another division, Department of Government	Purchases	By Special Transfer Entry in Form P.W.A. 7 prepared as soon as the materials are received.
4.	Suppliers.	Purchases	By Special Transfer Entry in Form P.W.A. 7 prepared as soon as the materials are received.

The full value credited to the head concerned should be debited to the work.

3. In the case of materials received direct from Suppliers, chargeable to a work, full details of the articles received should at the same time be entered in a measurement book (Form D.F.R.) (P.W. 20) with the full name of the work as entered in the estimate.

When the sub head 'Material' of the suspense head of a work is operated upon a detailed account of all materials issued to or returned from the work, should be kept, in Form D.F.R. (P.W.) 30 Detailed statement of materials so that the total issues of each kind of materials may be watched with reference to the estimated requirements. However, when the cost of the materials issued to a minor estimate is adjusted at once as a final charge, no detailed account in Form D.F.R. (P.W.) 30 is necessary. The Sub-divisional officer should make his own arrangements for verifying the materials used on works.

In the detailed Statement of Materials (From D.F.R. P.W. 30), only principal materials need be detailed.

For verification of unused material the instructions contained in instruction No. 3 based on Rules 7.57 to 7.61 of the department Financial Rules should be followed.

Maintenance of Stores Accounts (Stock).

The accounts of stores should be maintained strictly in accordance with the instructions No. 24.

INSTRUCTION NO. 26.

Physical verification of stores.

The stores in the Electricity Board may be classified as under:

- (i) Materials at site of works.
- (ii) Tools and Plant and Sectional Stock Stores.
- (iii) Sub-store for materials for temporary connections.
- (iv) Sub-divisional Stores (Stock).
- (v) Divisional Stores (Stock).

2. The Physical verification of each of these stores shall be conducted in accordance with the following instruction.

- (i) Materials at site of works. The Physical verification of these stores should be carried out at least once a year and will be governed by Rules 7.57 to 7.61 of Departmental Financial Rules as covered by instruction No. 3.
- (ii) Tools and plant and Sectional Stock. The physical verification of these stores should be done in accordance with paragraph 4.35 of the Punjab Public Department Code (2nd Edition) as below.
 - (a) All the stores of a sub-division under this class must be checked each half year by the subordinate in charge of the section. Each subordinate will prepare on E.B. Form CA-28 half yearly distribution lists for stock and yearly for Tools and Plant showing the closing balances and will certify distinctly that he has checked the stores recording the results of sub checks. These will be submitted to the Sub-divisional Officer, who will note on each distribution list whether or not he has also personally checked all the stores in accordance with the instructions in paragraph 4.31 of the Punjab Public Works Department Code (2nd Edition) and if not, will state the previous year of half year in which these stores were checked and the name of the Sub-divisional Officer, who made the check.

Note : The Physical verification of the meters installed at consumer's premises shall be carried out in accordance with Instruction No. 31.

(b) The half yearly and yearly returns and distribution lists will be checked in the divisional office and care taken to see that all stores have been counted and that the sub-divisional officer has checked a sufficient quantity. All the stores of a sub-division must be counted by the Sub-divisional Officer within a maximum period of one year",

- (iii) Sub Stores for materials for temporary connections. The physical verification of this sub store will be done half yearly by the Junior Engineer incharge of the sub-store and yearly by the Sub-divisional officer incharge.
- (iv) Sub-divisional Stores (Stock) all the stores on the Sub-divisional Store should be checked each half year by the assistant storekeeper incharge and the Sub-divisional officer incharge should check the whole stock at least once within a year.
- (v) Divisional Store (Stock). All the stores in the divisional stores should be checked each year by the storekeeper incharge. Stores Officer in charge of the divisional stores will check 10% of the items every year.
- (vi) Physical verification of Sub-divisional and divisional Stores (Stock) All the divisional and sub-divisional stores would be independently checked by the Stock Verifier once in a year 2% of the items checked by the Stock verifier will be test checked by any officer deputed for the purpose by the Chief Engineer.

In the case of big stores where it does not appear to be possible to check all articles of stores in one day i.e. the day following the expiry of each half year, the stock taking has to go on throughout the half year. The result of physical verification as carried out from time to time by the subordinate in charge and the officer in charge of stores should be reported separately in stock verification report (E.B. Form CA-14). Every article counted should be entered in this form even if there may be no surplus or deficit. The physical verification should invariably be completed within the periods prescribed above.

3. In addition to the instructions contained in paragraph 2 above for the physical verification of individual classes of stores the following general instructions should be observe.

- (i) On the transfer of Sub-divisional Officers or other officers in charge of stores the following instructions or the checking of stores should be strictly followed.
- (ii) In the case of Divisional stores which also serve as Central Store, the relieving officer should check 25% of the stores within three months of his taking over charge of stores.
- (b) In the case of other divisional stores the relieving officer should check 50% of the stores within three months of his taking over charge of the stores.

- (c) 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 of the sub-division.

The relaxations allowed in (a) and (b) above are subject to the following conditions:

(1) 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 the date of assumption of charge.

(2) Responsibility of the relieved and relieving officers for the shortages of stores will be fixed with reference to the facts of each case, but where responsibility cannot be fixed on a particular officer, the responsibility for shortage will be held to fall jointly on both the relieved and the relieving officers.

An officer incharge of stores is responsible for the stores in the same degree as his storekeeper, assistant storekeeper or other subordinate in whose custody the stores are placed.

(ii) When one subordinate is relieved by another, the Sub-divisional officer must see that a distribution list of all the stores under his charge is prepared, the stores counted and a certificate of the count given on the list by both subordinates. The distribution lists will be carefully filed in the divisional office.

(iii) Superintending Engineer will scrutinize the distribution lists at the time of his inspections of divisional office in order to ascertain that the above instructions are complied with.

(iv) Stock Verification Book E.B. Form CA-14) will be used the above named officers and/ officials for reporting the results of counts carried out by them.

The discrepancies in stock articles will be dealt with in accordance with Article 102 (C) of Account Code, as the case may be.

(1) The value of stores found surplus should be credited at once as a revenue receipt or a receipt on capital account, as the case may be.

(2) The value of deficit should not be, however, debited to final heads but kept under the head 22.830 Material Suspense account shortages in stock pending recovery of adjustment under orders of competent authority. When the loss is declared to be irrecoverable and its write-off ordered, a transfer entry should be prepared to clear the head 22.830 Material Suspense account shortages in stock by debit to (i) the work for which the stores were collected or (ii) the general head 'Losses on Stock' under one or more major heads as may be decided by competent authority; on consideration of the objects for which the stores were stocked.

(3) The entries with regard to the shortages and surpluses in stores should also be made simultaneously in Quantity and value Ledgers, showing the surpluses as receipt and shortages as issue.

(v) Aluminum steel corded conductors, paper insulated power cables, or four core armored bazar or domestic service cables on heavy drums will only be checked by Engineer officer incharge of the stores once in very two years.

INSTRUCTION NO. 27

Precautions against any stores becoming surplus in the Electricity Board.

To avoid losses on stock the following instructions should be observed.

- (i) No materials specially required for work should be purchased or their manufacture ordered until the work has been definitely sanctioned and funds allotted.
- (ii) An officer ordering the purchase of materials or manufacture of articles whether of work or for Stock will be held personally responsible that the quantity is really needed and is not excessive.
- (iii) Material and manufactured articles found surplus on the completion of work should be sold by public auction and their value credited to the work (vide Rule 7.56 of Departmental Financial Rules). Only materials of a generally useful nature likely to be required on other works and not liable to deterioration may be brought on stock and that only with the written permission of the divisional Officer who will be responsible that the articles in questions are work keeping at the value booked.
- (iv) On no account should anything be brought on to stock with a view to affecting a paper saving on an estimate.

INSTRUCITON NO. 28

Precautions against losses of stores in the electricity Board.

The Storekeepers and Assistant Storekeepers employed in the Electricity Board are responsible for the custody, preservation and issue of the stores under their charge and for the maintenance of the initials detailed quantity accounts and other returns relating there to. An assistant storekeeper employed under a storekeeper is also responsible alongwith the latter in all store matters.

2. The officer incharge of the Store Depot is also responsible for all the stores belonging to the depot in accordance with paragraph 4.15 of the Punjab Public works Department Code, 2nd Edition Accordingly he cannot be absolved of the responsibility in the event of loss of shortage of stores from the Depot due to fraud or negligence of the members of the storekeeping establishment or other reasons he should, therefore, take keen interest in the business of stores under his charge and watch the transactions relating thereto, carefully.

3. All storekeepers and assistant storekeepers should keep the stores in the charge will arrange and properly stocked in their respective bins or groups in the store godwon code number

and the name of the article placed therein, so that it may be possible for any body to identify the contents of the bin and check them easily with the book balance. The officer incharge of each store Depot should see that his instruction is properly complied with by his storekeeper and/or assistant and that the stores are not merely piled up or dumped.

4. Immediately any stores are received in store godown, the storekeeper or assistant storekeeper, as the case may be, should check them, not their receipt in the relevant stock cards (E.B. form CA-6) and place them in their respective bins or groups in proper order. The officer incharge of the store from the relevant stock Card before signing the invoice or challan, and in token of his having done, so he should add his dated initials against the relevant entry in the stock card.

5. Similarly when any stores are issued, the storekeeper or assistant storekeeper, as the case may be, should at once note the issue in the relevant stock card.

6. The officer in charge of Divisional/Sub-Divisional store Depot 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. Any discrepancies noticed should be reported immediately to the Divisional Officer.

7. The Divisional Officer should visit each Store Depot in his division at least once in two months with a view to seeing that the stores are kept duly checked in proper order and that the officers incharge exercise the weekly check as prescribed in paragraph 6 above. He should at the same time take the opportunity of checking a few of the articles selected at random in order to satisfy himself that the actual balances in the bins agree with the book (i.e. stock card or ledger) balances. The stock cards or ledgers relating to the articles checked should be initialed (with date) by the Divisional Officer in token of the check made by him.

As a result of stock verification, as soon as a discrepancy is noticed, the book balance should be set right by the Executive Engineer treating a surplus as a receipt and a deficit as an issued, with a suitable remark. The value of stores found surplus or deficit should be adjusted in the accounts in the manner proscribed in clause (c) of Article 102 of Accounts Code Volume-III Stock Verification report in E.B. Form CA-14 should be prepared, which should be dealt with in the divisional office, just as the sub-divisional officer's report are dealt with.

All cases of shortages in stores should be brought to the notice of the Chief Engineer concerned and Finance & Accounts wing in the usual manner.

8. The above checks and also the physical verification required to be carried out periodically by storekeepers/assistant storekeepers and officers incharge of stores under other rules should be carried out in actual practice. Instances of perfunctory check and verification will be dealt with severely.

9. When the stores indented for by the Sub-divisional officers for replenishing their stores depot or requisitioned by them for use direct on their works are all available in the divisional stores, they should be supplied in one lot. It is no use making the supply of the available stores in

installments as such a procedure unnecessarily increase the number of transactions and consequently the account work.

10. These instructions also apply to the subordinates performing the duties of storekeepers in addition to their own duties.

INSTRUCTION NO. 29

Accounting of Containers such as Empty Barrels, Bags, Tin and Drums etc. In Stock.

The following accounting procedure should be observed in the electricity Board in respect of containers such as empty bags, empty ins, empty barrels etc. :-

1. The value of the containers should be taken into account in fixing the stock issue rates of the article contained therein.
2. The containers should be brought on to stock without value and a list thereof maintained in each sub-divisional and divisional office concerned as a supplement to the Half yearly Stock Return.
3. The containers required for use on works of the Electricity Board should be issued from stock to those works without value.
4. Other containers should be disposed off by public auction or otherwise and their sale proceeds credited to Board accounts as miscellaneous revenue receipts.
5. The containers received with equipment, conductors and cable in connection with the construction work, the cost of which is charged direct to the work concerned, should be disposed off by Public auction or otherwise and their sale proceeds credited to the work concerned vide Article 67 of Account Code Volume-III.

INSTRUCITON NO. 30

Subject:- Half Yearly register of stock, Form D.F.R. (P.W.) 11 including Part-II Summary and Part-III Review.

In accordance with Rule 8.24 (a) (ii) of the Departmental Financial rules, the Half Yearly Register of Stock including Part-II and Part-III should be completed on or before 1st June and 1st December each year (for half year ending 31st March and 30 September respectively). In order to ensure the strict compliance with these rules, a report on the salient particulars of the Register and Physical verification should be submitted by each Divisional Officer to the Superintending Engineer and to the Chief Engineer in the prescribed form (E.B. Form CA-106 vide Annexure 'A') by 1st June, and 1st December, each year.

Annexure : Form 'A'

Himcahal Pradesh State Electricity Board.

Statement showing salient particulars of half yearly register of stock, Form DFR (P.W.) 11 including parts II and III for the half year ending September, March (Due in the Head Office on 1st December, 1st June).

Item No.	Particulars	Name of Sub Division			
1.	Date on which the list of balances of the Sub-division (E.B.) Form CA-28) was received in the divisional office.				
2.	Date of which the return (D.F.R. P.W. 11 was completed in all respects in the Divisional Office.				
3.	Was the whole stock counted by the official incharge (e.g. Asstt. Storekeeper, Storekeeper etc.) during the half year under review in the case of Sub-divisional Stores year ending 31 st March _____ in the case of Divnl. Stores. Name and designation of the official who did the counting referred to in item 3.				
4.	Was the whole stock				
5.	were 10% item of the stock counted by the Officer incharge				
6.	During the year ending 31 st March _____ in the case of sub-Divisional Stores. Name and designation of the officer who did the counting referred to in item 5 above.				
7.	Name of Stock verifier if the stock verification was carried by him during the half year.				
8.	Result of verification (e.g., value of surplus and deficit by:- (i) Gazetted officer incharge				
9.	Surplus				
10.	Deficit				
11.	(ii) Gazetted officer incharge				
12.	Surplus				
13.	Deficit				
14.	(iii) Stock verifier				
15.	Surplus				
16.	Deficit				
17.	Result of the valuation (e.g. amount of gross profit and loss)				
18.	Profit				
19.	Loss				
20.	Month in which the surpluses and deficits were adjusted arising out of the verification of :				
21.	Non Gazetted Official				
22.	Gazetted officer				
23.	Stock Verifier				
24.	How it is proposed to adjust the loss if any, referred to in it 9 above?				
25.	No. and date under which part-III Review for the half year ending _____ Dated: _____				
26.	<u>30th Sep.</u>				
27.	31 st March was submitted to the Finance & Accounts wing of the Board. Signature of the Divisional				
28.	Remarks Accountant.				

No. _____

Dated _____

Submitted to the Chief Engineer H.P. State Electricity Board
Through Superintending Engineer Circle, for necessary action

Divisional Officer

_____ Division.

INSTRUCTION NO. 31.

Meters (including Demand indicators and time switches)- Commercial transactions e.g. indenting delivery, payments, quantity and value accounts, issued to and return from works, and write off etc.

1. Indenting

The following procedure is laid down for the indenting and the ordering of various kinds of meters required for use in the Board.

Single Phase Meters/Poly Phase meters, Industrial Metering Equipment with Maximum Demand indicators, etc.

1. The sub-divisional officers of various operation sub-divisions shall intimate their probable requirements separately for single phase and poly phase meters to the Executive Engineer, by 15th January for the coming financial year.

The Executive engineers of various Operation Divisions should intimate their probable requirements of meters, as received from their S.D.O's and for any new sub-divisions to be opened and placed under their control, to the Superintending Engineer, by 31st January every year who shall further forward the same after exercising checks at their end to their respective Chief Engineers by 8th of February.

Note:- Any special requirements of meters can also be indented separately as and when necessity arises. In such cases, it should be clearly stated as to why such requirements could not be foreseen at the time of submission of yearly returns.

2. The Chief Engineer, (operation) will place consolidated indents on the C.P.O's Office for single phase and poly-phase meters separately by making additional provision for any emergencies that in his consideration may occur. Such consolidated indents must reach the C.P.O's Office by the 15th of February each year.
3. On receipt of the consolidated yearly indents from the Chief Engineer, the requirements will be scrutinized in the C.P.O. Office and orders for the purchase of meters will be placed on the suppliers. A copy of each order placed by the C.P.O. Office will be sent to the Executive Engineer, maintenance and Testing Division for his information also.
4. In placing an order, the following instructions should be given to the suppliers:
 - (a) To dispatch the consignment and the railway receipt to the Executive Engineers, Maintenance and Testing.
 - (b) To send (i) copies of Dispatch Advice Note (i.e. Challan) and /or invoice and (ii) 5 copies of the bill as under.
 - (i) **Challan :-** Two copies to be sent to Executive Engineer, Maintenance and Test along with the Railway Receipt, the third copy to be put in the

packing case containing the meters, and the 4th copy to be sent to the Chief Purchase Officer as the officer placing the purchase order.

- (ii) Bill:- Four copies to be sent to the Executive Engineers, Maintenance and test, the fifth copy to be sent to the Chief Purchase Officer.
- (c) To send the I.S.D. Inspection certificate, to the Executive Engineer, Maintenance and Test, alongwith the Railway Receipt and the Challan.
- (d) To send all consignments 'Freight Paid'.
- (e) To obtain a separate freight voucher for each consignment of meters and to attach the same to the relevant will in quadruplicate sent to the Executive Engineer, Maintenance and Testing.

II. Delivery

On receipt of each consignment the Executive Engineer, Maintenance and Testing should.

- (a) Check the contents with the challan or the invoice, return one copy of the challan or the invoice duly receipted to the supplier, if so required by them and file the other copies in his record.
- (b) Enter the materials received in his Stock Measurement Book (E.B. Form CA-5);
- (c) Enter the materials received in the Stock card (E.B. Form CA-6) and Stores Value Ledger (E.B. Ledger CA-26).
- (d) Advise the respective Executive Engineers and Sub-divisional Officer concerned of the receipt of the materials with reference to their indents.

III. Payments of Bills.

- (a) Relating to supplies brought direct from suppliers other than according to the I.S.D. Rate contracts.
- (b) Immediately on receipt of the bill (in quadruplicate) from the suppliers, the Executive Engineer, Maintenance and Test, should complete the entry in the Measurement book with regard to value, verify the bill and record the pay order thereon and make the payment.
- (2) When the bill has been paid, its original copy should serve as a voucher and be submitted to the Finance & Accounts Wing H.P. State Electricity Board with the monthly accounts the other copies being retained in his office for noting the number and date of the voucher of payment in the Measurement Book and record in his office.

(c) Relating to supplies received from the I.S.D. or their contractors.

Payment in respect of these bills is made to the suppliers direct by the I.S.D. and subsequently adjusted by book transfer, such bills after verification with the connected measurement Books should be forwarded by the Executive Engineer, Maintenance and Testing, direct to the I.S.D. with instructions to debit the amount to his division. The number and date of the letter or memorandum; with Maintenance and Test, to the I.S.D. should be noted against the relevant entries in the H.P. State Electricity Board the Advice of payment the item number and date of the Transfer Entry Book should also be noted in the Measurement Book Concerned.

IV-Procedure for drawing meters from the Executive Engineer Maintenance and Test.

1. On the Authority of the advice referred to in paragraph II (1) (d) above, the Executive Engineers and Sub-divisional Officers concerned should draw their requirements from the Executive Engineer, Maintenance and Test, in E.B. Form CA-1; Due regard should always be paid by the indenting officer to the following points.

- (a) The indent (E.B. Form CA-1) must bear dispatch number and date of the office of issue. If a serial number is already printed on the form, separate dispatch number need not be given.
- (b) The Latest date by which the meters are required should be specifically stated in the indent in the space provided for this purpose. The terms as early as possible 'or immediately' are vague and their use should be avoided. Executive Engineer, Maintenance and Test reserves the right not to comply with the indents containing these vague terms until after the requirements of all the correctly dated indents have been met. In fixing a date of delivery, sufficient time should be allowed to enable the test laboratory to test the full requirements of the indent assuming that the test laboratory has an average daily output of thirty meters of varying types.
- (c) Ordinarily no notice will be taken by the Executive Engineer, Maintenance and Test, of the indents placed on him by telephone. A proper indent in E.B. Form CA-1 should be placed on his as explained in (b) above.
- (d) **Meter will not ordinarily be issued on demand from the laboratory to a messenger unless.**
 - (i) The office, who has sent the messenger, has been informed previously by the laboratory, that tested meters are available for his Division or Sub-division.
 - (ii) The necessary indent in E.B. Form CA-1 has been received by the Executive Engineer, Maintenance and Test and responsible time elapsed since its receipt.

2. In order to reduce labour and expense of packing and dispatching, cost of transporting and the accounting transactions to the minimum, it is desirable that the requirements should be drawn as few installments as possible.

3. In comply with the indents received from the various Executive Engineers and Sub-divisional Officers, the Executive Engineer Maintenance and Test, should send a challan in triplicate to the office of destination and insist on getting two copies back duly receipted by a responsible official who should not record there or shortage or breakage, if any. Entries in respect of all issues should simultaneously be made in the stores Quantity and value ledger (E.B. Form CA-6 and CA-26) maintained by the Executive Engineer, Maintenance and Test. Officer receiving the meters should check the meters on receipt with the challan and make it a point to return copies of challan duly receipted to the Executive Engineer, Maintenance and Test, preferably through the person delivering the meters to the latter to raise necessary debit for the cost of such meters.

4. Before issuing the meters to any office or depot, departmental numbers will be affixed to them, by the Executive Engineer maintenance and Test, in accordance with instruction No. 32.

5. The Executive Engineer, Maintenance and Test, should prepare a Meter Test and Movement Card (E.B. Form CS-21) in respect of each meter, complete the initial entries including the results of the initial tests and send the card alongwith the meter. In addition a card should also be maintained permanently in the office of the Executive Engineer, Maintenance and Test for each meter showing its various movements from and to his office and tests.

V. Treatment of Meters in Accounts Stock, Works and Tools and Plants.

1. Entry of the meters received from the Executive Engineer, Maintenance and Test, should be made in the Stock Measurement Books (E.B. Form CA-5) of the Divisional and Sub-Divisional Stores, concerned and the meters brought on to stock.

2. The meter born on stock will be issued on the authority of Stores Requisition (E.B. Form CA-8) to work as and when required and its cost charged to the head 14 (Capital works in progress) metering equipment of the Local Distribution Scheme concerned.

Note:- Deciding whether an item of expenditure in the Electricity Board is debitable to Capital Expenditure of Revenue (Work Expenses) the principles laid down in Part II of appendix 1 to Departmental Financial Rules should be followed except that in the case of all new service connections and extensions and new lines the expenditure, even if it does not exceed Rs. 1000/- must invariable be charged to capital. The term 'Service Connections' includes meters for this purpose, and the same principle will, therefore, be applicable to meters also, that is to say, the cost of meters will be charged to capital even if the cost is less than Rs. 1000/-

3. The issue of each meter should be entered in the Meter Test and Movement Card, and thereafter a meter should be treated as an article of special Tools and Plant charged to work. In other words a meter once issued from stock should, ordinarily never be brought back on two stocks but should be kept in the meter testing room as a tools and plant meter as opposed to a stock meter.

4. A lump sum estimate for general service for each Local Distribution Scheme is prepared at the beginning of each year, half year, quarter, or a month depending upon the magnitude and

the requirements of each scheme, adequate provision should be made in the estimate for general meter required for the estimated number of general services and allocated to the Head 14 (C.W.P.). The general meters required in addition to industrial meters in connection with industrial service, should be allocated to the same head 14 (C.W.P.) metering equipment. The provision for meters in addition to the number required for estimate services, should include a few additional meters due to replacement of defective meters. In making the provision for the additional meters care should be exercised to take into account the number of serviceable tools and plant meters, available in the meter Test room at the time of preparing the estimate. Ordinarily this provision for additional meter should not exceed 5 percent of the estimated number of spare (i.e. Tools and Plant) meters should be kept down to the minimum possible. It is most important, therefore, that while submitting each estimate for sanction the exact number of spare (i.e. Tools and Plant) meters should be specified. The provision for additional meters should be zealously scrutinized in the office of sanctioning authority with particular reference to the number of spare meters in hand.

The spare meters can be used on Temporary connections also.

5. The procedure prescribed in sub-paragraph (4) above is also applicable generally to the case of industrial meters required for industrial supply services.

6. The sub-estimates prepared for individual permanent connections General or Industrial against the periodical lump sum estimates referred to in sub-paragraph 4 above, should include the cost both the Service and the Meter and these sub-estimates should be allocated to heads 14 (CW.P.)

7. In the case of an industrial supply for special consumers the cost of which is not covered by the periodical estimates referred to in sub-paragraph 4 above, and for which separate estimate is required to be prepared, only one estimate should be prepared which should provide for the cost of Industrial Service, Industrial meter or Meters General service and General Meter or Meters and if necessary also for the cost of mains and sub-stations etc., and allocated accordingly.

Note:- Estimates for metering equipments with current transformers will be prepared by the Executive Engineer, Maintenance and Test Division.

8. When any meter is removed from a job due to any reason e.g.

- (a) Disconnection (Permanent or temporary)
- (b) being defective, (inoperative, slow or fast) requiring replacement by a correct meter,
- (c) Requiring replacement by a meter of higher/lower capacity due to increase/decrease in the connected load, it should not be returned to stock, but stored separately for dispatch to the Executive Engineer, maintenance and Test, as per paragraph 9 below.

In this way the accounting transactions of crediting the job from which the meter has been removed, and debiting the stock account which in the ordinary course will be necessary, will be eliminated and moreover the necessity for determining the depreciated cost to be adjusted

will not arise. The entry of the meter removed will, however, be made in the relevant meter test and Movement card and its reading recorded therein. The entry will also be made in the relevant tools and plant returns.

9. When a defective meter is sent by a Sub-Divisional Officer or a Divisional Office to the Test Laboratory of the Executive Engineer, Maintenance and Test, for test and/or repairs, it will be treated as an article of Tools and Plant and the procedure will generally be similar to that described in paragraph 8 above. Its entry will, however be made in ink in Form D.F.R. (P.W.) 13 "Account of issues of Tools and Plants".

10. The meter required to replace the meter removed from a work will be drawn from the Meter Test Room, if a suitable one is available there, and failing that from stock by debit to the current estimate of industrial or general meter, as the case may be. In the former case, i.e. when a meter is re-issued from the meter Testing Room, no further debit will be raised against the job on which it is to be installed, because its cost has already been charged once to the minor head 14 (C.W.P.) as the case may be. The issue of such a meter will be treated just like the issue of an article of ordinary Tools and Plant, that is to say, its entry will be made in the relevant meter Test and Movement Card and the Register of Meters Born on Tools and Plant List (E.B. Form CA-21) only. In the later case, i.e., when a meters issued from stock, the cost will be charged to the head 14 (C.W.D.).

11. In the case of replacement of a meter of lower/higher capacity by one of higher/ lower capacity due to increase/decrease in the connected load, adjustment of the cost is not needed in the cost accounts of the particular connection even if the later (i.e. the replacing meter) is issued from stock. As already stated in sub-paragraph 10 above, the cost of the meter issued from stock will be charged to the head 14 (C.W.P.) metering equipment.

In the case however, of a consumer whose service charges and meter rent etc., are governed by item No. 2 (b) (ii) of the Schedule of Service Charge appended to the Board's Application and Agreement forms for General and Industrial Supply, the amount of rentals may be re-assessed according to the cost of the new meter and the consumer should be required to give his consent in writing, to the payment of the revised amount of rentals from the date of installing the new meter. The rentals should not however, be re-assessed up to and including the meter's of 25 amps. Capacity because the difference in the cost between the meters not exceeding 25 amps, capacity is not appreciable.

12. According to sub-paragraph 10 above, if a meter is issued from the Meter Testing Room to replace a meter already installed on a certain connection, no debit should be raised against the Job/because its cost has already been accounted for. For the same reason if a meter returned from a certain job is re-issued, no further debit will be raised against the head 14 (C.W.P.).

Should, however, a consumer elect to pay for the cost of a complete connection (that is to say, service as well as meter) in a lump sum, the cost of meter (even if it has been supplied from the Meter Testing Room and not from stock) should be taken into account as if a new meter has been issued from stock. The cost of meter recovered in such cases should be credited to the minor head 14 (C.W.P.) metering equipment.

A regular Sale Account should be prepared for the sale of the meter and an entry about its sale should also be recorded in the relevant Meter Test and Movement Card. It is, however, not necessary to prepare a stores requisition which is required only for drawing material from stock.

Ordinarily the number plate of the meter sold (whether from stock or tools and plant or the one already installed at consumer's premises) should be removed before its is sold. As, however, the plate cannot be removed without breaching the seal which can be done only by the Executive Engineer, Maintenance and Test, and not by the local offices, a meter should in the first instance be sold alongwith the number plate on the clear understanding with the person to whom it is sold that in due course the meter in question will be replaced by another one without the number plate. Simultaneously an indent should be placed on the Executive Engineer, Maintenance and Test, to supply a Tools and Plants meter without number plate, which on receipt should be installed at the consumer's premises and the meter with number plate already there removed.

In the case of a consumer whose service charges and rentals are governed by item number 2 (b) (ii) of the Schedule of Service charges appended to the Board's Application and Agreement from for General and Industrial supply, the cost of meter (even if it has been supplied from the Meter Testing room) should be added to the capital cost to form the basis of assessment as if a new meter has been issued form stock.

13. The use of the forms of stores Requisition and Stores Return Warrant is restricted to the materials to be drawn from or to be returned to stock respectively. Stores Return Warrant should not, therefore, be prepared for a meter returned from a job which is to be stocked in the meter testing room as an articles of Tools and Plant. Similarly when drawing a meter from the meter Testing Room, it is not necessary to prepare a Stores Requisition. All the same it is very important that there should be some authority from the Sub-Divisional Office for changing a meter or installing a new meter. A meter change order duly signed by the Sub-divisional Officer will, therefore, serve as an authority for returning a defective meter from a job to the Meter Testing Room and for issuing a good meter from the meter Testing Room to replace the returned one. Similarly a service Connection Order will serve as an authority for drawing a meter from the Meter Testing Room for installing it in a new connection.

14. New meters issued from stock to the various jobs become articles of Tools and Plant and therefore, their proper numerical account should be maintained on suitable forms in addition to maintaining a Meter Test and Movement card for each meter. Form D.F.R. (P.W.) 12,13, and 14 will also be used by the sub-divisions for rendering the accounts to the Divisions. For this purpose of control over the meters charged to works, their record be kept in a Meter Register called Register of meters borne on Tools and Plant List (E.B. Form CA-21). This register will be kept as a subsidiary register to from D.F.R. (P.W.) 14 in the sub-divisional office and checked by the Sub-divisional Office forms D.F.R. (P.W.) 12 and 13 shall be prepared from this register (E.B. Form CA-21, and P.W.A. Form 4) (Tools and Plant Register) need not, therefore, be maintained for meters.

At the end of March each year, it should be seen by the Sub-divisional officer concerned that the closing balances arrived at in the Form D.F.R. (P.W.) 14 agree with the balance shown in E.B. Form CA-21, and a certificate to that effect should be recorded in the Tools and Plant return under his dated signature. The meter installed at the consumer's premises represent Tools and Plant articles lent on hire. These should therefore be shown in Part-II of the Tools and Plant Return.

The correctness of all meters borne on the Tools and Plant return should be verified by the Sub-Divisional Officer of other Office incharge at the end of March each year and in token thereof he should record, under his dated signature, a certificate in the following form on the Tools and Plant return.

Item No.	Description	Quantity by Phases	
		Single phase Amps.	Poly phase Amps.
1.	Number of meters in the Meter Tools and Plant godown (as per actual account)		
2.	Number of meters installed at the Branch's works (as per Physical verification).		
3.	Number of meters installed at the consumer's premises (as per consumer's ledger).		
4.	Number of meters with Executive Engineer, Maintenance and Test (as per receipted challans).		
Total			

Certified that the totals in the table given above agree with the balances shown in the Tools and Plant return.

Dated

Signature of the Officer.

Another Register called 'Register of Meters Returned from works to the Tools and Plant meter Subsidiary Store or Meter Testing Room' will also be maintained (in E.B. Form CA-22). The above Register (E.B. Forms CA-22) will be checked and audited locally at the time of the Executive Engineer's inspection of the Sub-Division and the F & A wing of the Board inspection of the Division.

15. If a new meter is issued from stock to replace a meter removed from a work for tests and or repairs, the cost of the new meter should be charged to the account head of the work concerned and the old meter after repairs kept in the meter Testing room as spare 'Works Meter'.

16. Due to affixing the departmental numbers on the meters in accordance with Instruction No. 32, 'Consumers' meters' (i.e. a meter installed by the branch at consumers' premises) will not ordinarily be issued as a "Works Meter' (i.e. a meter installed by the branch on the works of the branch) and Vice versa and neither will meters from one town be transferred to another town. Should, however, the transfer of such a meter, as has been returned from a job, become necessary, the meter should first be sent to the Executive Engineer, Maintenance and Test, who will alter the number plate and send it to the Division or the Sub-Division or the Sub-Division requiring it. Should for any emergent reasons a direct transfer become necessary, the fact should be duly intimated to the Executive Engineer, Maintenance and Test, to enable him to correct the meter Test and Movement Card.

VI. The financial accounts should be adjusted as under:

- (a) If a 'Consumer's Meter is to be used as a works Meter or Vice versa in the same town. No adjustment is necessary. The Works Meter after it is repaired should, however be
Consumer Meter

Treated as Consumer's Meter .
Works Meter

- (b) If a 'Consumer's meter is transferred from one Local a Distribution Scheme to the other.

The head 'Deduct-Receipts and Recoveries on Capital Account' of the Local distribution Scheme from which meter is transferred should be credited with the original value of the meter and the head 'depreciation Reserve' should be debited with the amount of depreciation reserve provided for the meter up to the end of the year previous to that in which the transfer takes place. The office to which the meter is transferred should debit the original cost of meters to the head meters (General) or meters (Industrial) of that town, and should credit the amount of depreciation reserve to the head "Depreciation Reserve" of that town.

VII. Write off of Unserviceable Meters.

1. All the defective and damaged meter will be sent by the respective offices to the Executive Engineer, Maintenance and Test, duly accompanied by a report stating how the damage had occurred. A copy of the report should be submitted to the Chief Engineer's Office also so that it may be determined whether the write off without any recovery from the person, if any at fault is justified.

2. On receipt of such a meter and report, if after examination by the Executive Engineer, Maintenance and Test, the meter is found to be repairable, it should be repaired and returned to the office concerned. The cost of repairing such meters will be charged to the annual estimate for the operation and maintenance of the Testing Laboratory.

3. Should the examination reveal that the meter is irreparable, a survey report should be prepared by the Executive Engineer, Maintenance and Test, and Submitted to his Superintending Engineer. After the survey report is approved by the competent authority, it will be returned to the Executive Engineer Maintenance and Test, on the authority of which he will dispose of the unserviceable meter. After disposing of the meter in the manner ordered by the competent authority the survey report after the certificate of disposal having been recorded by the Executive Engineer, Maintenance and Test, should be transmitted to the office concerned (viz the office to which the meter belongs) to enable that office to adjust the accounts in the manner explained below:-

- | | | |
|-------|------------------------------------|--|
| (i) | Credit Minor Head | With the original value of the old meter written off, should there be any difficulty in ascertaining the original value of old meter, the cost of the meter issued to replace the old should be adopted. |
| (ii) | Debit. Depreciation reserve. | With the amount of depreciation provided upto the end of the year previous to that in which the write off takes place. |
| (iii) | Debit. Revenue metering equipment. | With the difference between (i) and (ii) above. |
| (iv) | Credit. Revenue | With the sale proceeds (if any) to the old meter. |

Note:- The Executive Engineer, Maintenance and Test, will advise the Executive Engineer concerned of the credit afforded to the later who will adjust the amount in his accounts as indicated above.

The Executive Engineer, Maintenance and Test, should maintain a record of all the meters received from the various Local Distribution Schemes for repairs in the form appended hereto.

VIII. Complete inventory of meters of the Board as a whole to avoid unnecessary purchase of new meters.

1. An inventory of all meters (i.e. Stock Meters and Tools and Plant meters excluding those Tools and Plant Meters which are actually on the job either Consumer's Premises or Board's works) lying at each depot, should be prepared by the depot concerned periodically say annually during march and copy sent to the Executive Engineer, Maintenance and Test, through the Executive Engineer, concerned. A copy should also be sent to the Chief Engineer. The inventory should be accompanied by an abstract in the following form:-

Name of Local Distribution Scheme

Date of Inventory

Item No.	Description	No. of Meters by phases
1.	Actual No. of stock meters (i.e. lying in local Store Depot).	
2.	Actual No. of Local Tools and Plant Meters (i.e. lying in Local Meter Testing Room).	
3.	Total of (1) and (2)	
4.	No. of Tools and Plant meters with Executive Engineer, Maintenance and Test.	
5.	No. of stock meters with Executive Engineer, Maintenance and Test.	
6.	No. of meters under order in transit.	
7.	No. of meters under order.	
8.	Estimated No. of meters to be returned to meter Testing Room due to disconnections.	
9.	Total	
10.	Estimated requirements for the year.	
11.	Spare meters.	

2. Before transmitting a copy of the inventory to the Executive Engineer, Maintenance and Test, and the Chief Engineers, Executive Engineers, should scrutinize the inventory personally very carefully with particular reference to the indents placed on them by the Sub-divisional Officers. If necessary, the indents of the Sub-divisional officers lying with their Executive Engineer and even the orders placed by the Executive Engineers on Executive Engineer, Maintenance and Test, should be cancelled to avoid unnecessary accumulation of spare meters.

3. On receipt of this inventory, Executive Engineer, Maintenance and Test, should make a serious attempt to transfer the meters lying spare at one place to other places where the same may be required.
4. If the accommodation in the Laboratory of the Executive Engineer, Maintenance and Test permits, the spare meters from all Depots should forthwith be collected in the Laboratory so that the stock of spare meters may be centralized and their transfer facilitated.
5. As soon as the meters of one office are transferred to another, the former office should be advised of the transfer by the Executive Engineer, Maintenance and Test, to enable him to adjust his quantity and value accounts and raise debits against the other office.

INSTRUCTION NO. 32

Affixing Departmental Numbers to Meters.

All the meters of the Board must be tested and/or repaired by the Executive Engineer, Maintenance and Test in Board's Testing Laboratory at Solan/Sundernager or any other place where it may be established, before issue to any office or return after repairs to the office from which they were received. In order to enable the Executive Engineer, Maintenance and Test to do so without any difficulty, it is essential that each meter should bear a distinctive symbol indicating the name of scheme and number of the Station and/or the Local Distribution town, to which it belongs.

2. This Departmental numbering of the meters will, after the receipt of each fresh supply, done by the Executive Engineer, Maintenance and Test, in the following manner: -

(a) The meters installed at the consumer's premises will be called 'consumers' meters' and those installed on the Board's Works including offices will be called "Works meters".

(b) The names of the towns, in which Local Distribution, Schemes exist, will be indicated by serial numbers allotted to them for purpose of Project Main heads and accounts.

(c) The numbering of meters will start from No. 1 in each new station, town or area in respect of both consumer's meters and works meters. In respect of existing stations, towns or areas this numbering will commence from the next serial number i.e., continuation of previous numbers.

(d) The numbers should be stamped on the name plate inside each meter and not on its outer case.

3. The serial numbers to Local Distribution projects (under sanction or preparation) and other stations and area where Local Distribution does not at present exist will be allotted by the head office from time to time as necessity there for arises.

4. With regard to the numbering of the old numbered meters viz those at present installed at the consumer's premises and the Board's Works it is absolutely necessary that when the Executive Engineer, Maintenance and Tests, sends the first installment of new, meters duly tested and numbered to any stations these meters should be installed at the consumer's premises or the Board's works in replacement of the meters at present installed in that town, stations or area and the latter sent to the Executive Engineer, Maintenance and Test, for testing and numbering. The Executive Engineer Maintenance and Test will number them in continuation of the previous number and return them to the town or station concerned. These should in turn be installed at consumer's premises and/or the Board's works to replace another lot of the old meters and the later sent to the Executive Engineer, maintenance and Test, for testing numbering and return. This process should continue until all the meters already installed in a town or station are numbered. The Executive Engineer, Maintenance and Test, will frame a suitable programmed for numbering the meters of the various towns and stations. Where un-numbered meters are installed.

5. All new meters, which may be lying untested and unnumbered in any of the stores of the Board should be dispatched immediately to the Executive engineer, Maintenance and Test for testing and numbering. In case the dispatch of such untested and unnumbered meters in one lot is likely to affect the work of giving new connections or changing defective meters, these meters should be dispatched in two installments. A list of showing the distribution of the meters by each town separately for Consumers and works should be sent to the Executive Engineer, Maintenance and Test, alongwith the meters.

6. Departmental meter numbers be recorded in the Meter Movement cards as well as in the Consumer's ledgers in the column provided for the purpose.

INSTRUCTION NO. 33.

Maintenance of Tools and Plant Accounts.

The tools and Plant accounts should be maintained in the following manner.

- (1) Each subordinate (including storekeeper) having charge of Tools and Plant should maintain a register of daily receipts and issues of the articles in PWA Form No. 4, separately for alternate months which should be written up by him from day to day as each transaction takes place.
- (2) Transfer to Tools and Plant between subordinates and Sub-Divisions should take place on regular indent form (D.F.R. Form 26).
- (3) At the end of each month the entries of receipts and issues recorded in the register should be totaled up and balances struck, which should be carried forward to the next month's account in the alternate register.
- (4) Monthly abstracts of receipts and issues in Forms D.F.R. (P.W.) 12 and 13 respectively should be prepared by each subordinate (including storekeeper) and submitted to his Sub-Divisional Officer, duly supported by vouchers, together with the register.
- (5) On receipt in the Sub-Divisional Office these accounts should be checked and corrected, if necessary, and the corrections should also be made in the registers before returning the same to the sectional subordinate. The abstracts of receipts and issues affecting the subdivision prepared in forms D.F.R. (P.W.) 12 and 13 respectively for submission to the Divisional Office with the monthly accounts of the Sub-Division each month and the annual return (Form D.F.R.. (P.W.) 14 in respect of transactions affecting the Sub-Division completed.
- (6) A consolidated accounts of the receipts, issues and balances of tools and plant should be maintained in the Sub-Divisional Office in Form D.F.R. (P.W.) 14, Register of Tools and plant. The accounts should be for the twelve months ending September, that is, it should embrace transactions up to the date on which the accounts of the Sub-division for that month are closed. It should be kept in three parts.

Part I – For articles in hand.

Part II – For articles temporarily lent or sent out.

Part III- For shortages awaiting adjustment.

In Part I articles should be grouped under the prescribed sub-heads, which are.

I. Plant and Machinery.

- (a) Fixed.
- (b) Moveable.
- (c) Locomotive and Rolling Stock.
- (d) Vehicles.
- (e) Navigation and Boat Bridge equipment.
- (f) Road – making plant

II. Tools.

- (a) Fixed.
- (b) Moveable.
- (c) Hand Tools.

III. Scientific apparatus and instrument.

- (a) Scientific apparatus
- (b) Mathematical and Drawing Instruments.
- (c) Surveying Instruments.
- (d) Electrical Instruments.
- (e) Other Engineering Instruments.
- (f) Meters.

IV. Furniture

- (a) Office.
- (b) Residential and Rest house.
- (c) Camp Equipage.

V. Hospital Equipment.

- (a) Furniture.
- (b) Plant (equipment)
- (c) Instruments.

VI. Live Stock

In part II the entries should be made in a separate section for each contractors or other person to whom the articles are lent of sent out for repairs etc.

Part III is brought into use only if any shortages come to notice, and the instructions relating to it are laid down in paragraph 9 infra.

Other instructions for the posting of parts I and II of this register are printed on the form itself.

As soon as the transactions for the month of March have been posted, the account should be closed and balanced, and the closing balances should be carried forward to the next years return.

7. In addition to the maintenance of detailed accounts in P.W.A. Form No. 4 each subordinate will be responsible for maintaining a distribution list of all Tools and Plant by sites or individuals (i.e. the workmen or other staff such as Lineman and Assistant Lineman working under him) in the register of Tools and Plant (P.W.A.) Form 4 at the end of each month at the time of transfer of charge of Tools and Plant from one to the other subordinate. In later case each individuals receipts should be obtained by him so that it may be possible to fix the responsibility for loss or damage to articles due to negligence.

8. In the case of loss of damage each subordinate will be responsible to make on immediate report to his Sub-Divisional Officer. He will also responsible to prepare and submit to his Sub-Divisional Officer a Survey Report in Form D.F.R. (P.W.) 15 of all Tools and Plant articles, which may have become unserviceable due to far wear and tear. These articles will not, however, be written off the books and disposed of until they are inspected by the Sub-divisional Officer and their survey report is sanctioned by the competent authority. Such articles should be disposed of in the manner as ordered in the Survey Report.

9. The discrepancies, in quantities and losses, in Tools and Plant articles should be dealt with as under:-

- (i) When any discrepancy is noticed, action should be taken to set right the book balance, treating surplus as a Receipt and deficit shown in red ink in the account of issues, Form D.F.R. (P.W.) 13, without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts on Tools and Plant Unit the loss is adjusted by a recovery or an sanctioned write-off.
- (ii) When writing up the Register, Form D.F.R. (P.W.) 14, the deficiencies should be registered in Part III under "Debits" and their clearance should be watched. Articles found surplus will be treated as receipts in Part-I, and will, therefore, require no further action.
- (iii) If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of receipt, Form D.F.R. (P.W.) 12, without making any entry in the quantity columns, and when posting the account into the Register, Form D.F.R. (P.W.) 14 the articles received should not be entered in Part, I but taken (with a suitable remark) direct to Part-III, under "Credits in clearance of the debit outstanding therein.

- (iv) If the deficiencies are made good by recovery of cost or their write off is sanctioned, the articles should be shown as issued in the account of issues, Form D.F.R. (P.W.) 13, with suitable remark and when this entry is transcribed into the Register Form D.F.R. (P.W.) 14, it should not only be entered in Part – I in the ordinary way but also entered with a suitable remark in Part-III, as in case (iii) thus clearing the debit outstanding therein. The authority to write off should be obtained on a Survey Report in Form D.F.R. (P.W.) 15.

10. The articles of Tools and Plant such as office furniture, surveying and mathematical (including drawing), instruments in use on the Sub-division or with the Sub-divisional officer will ordinarily be in the charge of the Sub-divisional clerk who will maintain and render their accounts exactly in the same way as each subordinate in respect of Tools and Plant in his own charge. Where there is an Assistant Draftsman employed in the Sub-division, the surveying and mathematical (including drawing) instruments will be in his charge and he will maintain and render their accounts as above.

11. The office furniture in a Divisional Office will be in the charge of the head Clerk and Surveying and mathematical (including drawing) instruments will be in the charge of the Head Draftsman and both of these officials will maintain and render the accounts monthly to their Divisional Officer in the above prescribed manner.

INSTRUCTION NO. 34

Fans are articles of Tools and Plant. The numerical accounts of both Table and ceiling fans should, therefore, be kept in form D.F.R. (P.W.) 12,13 and 14. They should, also be shown in Stores B & R. Form No. 116 (Electrical Supplement to the Register of Buildings borne on the books of the Board).

INSTRUCTION NO. 35

Maintenance of Register of Plant and Machinery.

A register of Plant and Machinery should be maintained in all Divisions to show the specifications, dates of purchase, price paid and the works on which used. When any plant is transferred to another Divisions in the Electricity Board, an extract from the Register should be forwarded to that Division. This will facilitate their transfer, valuation, and sale. A column should also be opened in the register which reference to the authority under which an articles is either written off or is transferred to another Division should be recorded.

INSTRUCTION NO. 36

Yearly Register of Tools and Plant Form D.F.R. (P.W.) 14.

In accordance with Rule 8.24 (b) of Departmental Financial Rules, the yearly register of Tools and Plant (including Parts II and III, P.W.D. Form 42-E distribution Lists) should be completed on or before the 15th June each year (for the year ending 31st March). In order to ensure strict compliance with these rules, a report on the salient particulars of the register and Physical Verification should be submitted by each Divisional Office to the Superintending Engineer and to the Chief Engineer in the prescribed form (E.B. Form CA-107 a sample copy of which is annexed hereto) by the 15th of June each year.

Annexure:- E.B. Form CA – 107

INSTRUCITON NO. 37

Levy of supervision and Storage Charges on lamps supplied in a local body in accordance with provision to clause 7 of the Standard Agreement Form for Street Lighting.

In accordance with the provision to clause 7 of the Board's Standard Agreement Form for Street Lighting, whenever it is found that any lamp has been stolen or maliciously damaged by any person or persons not proved by the local body to be the employees of the Board, the renewal of such stolen or damaged lamps is to be made at the expense of the local body concerned. The supply of lamps in such cases should be treated as an ordinary sale of stock articles as per rules 6.24 and 6.25 of the Departmental Financial rules, in accordance with which both storage and supervision charges should be recovered in addition to the cost of the lamps. Departmental charges in any other form are not livable.

INSTRUCITON NO. 38

Procedure to be followed by Junior Engineer incharge of H.T. Transmission Lines and Telephone Line for obtaining materials for maintenance works and keeping their materials at site accounts.

1. A Junior Engineer Incharge of H.T. Transmission Lines and Telephone Lines at a station, where there are Divisional Stores, need have no materials with him for ordinary maintenance and repairs works because it will always be possible for him to draw from the Divisional Stores, in the usual manner the materials required for use from time to time without delay. It is however, necessary for him to have in had a supply of materials for immediate use in cases of breakdown or emergency, because such materials cannot be readily drawn when the Divisional Stores are closed.
2. At other stations, the Junior Engineer incharge of H.T. Transmission Lines and Telephone Liens must have supplies of materials both for routing maintenance and breakdowns or emergencies.
3. It is not necessary for all the requirements of materials to be drawn in advance at the commencement of the year or in the case of a special repairs work at the commencement of the work. They should be drawn oftener, say 3 to 4 months "requirements at a time. On each occasion the quantities and kinds of materials required should be determined by the Sub-Divisional Office or attached Officer incharge of the H.T. Transmission Lines and drawn from the Divisional or Sub-Divisional Stores, as the case may be, and handed over to the Junior Engineer concerned.
4. The materials thus drawn should be treated as materials at site and their value debited to suspense head "Materials" in the accounts for the work concerned. From these material at site, the Junior Engineer will draw from time to time stores required for actual use on work on the Branch's Stores Requisition Form under his own signatures and keep the quantity accounts of receipts and issues in Form P.W.A. 4 Register of Stock. This register should be maintained in two parts for use in alternate months.

5. At the close of the month the Junior Engineer Should close the register for that month, strike balances, and submit the register together with Stores Requisitions to be Sub-Divisional Officer or Attached Officer concerned for check and return duly approved. Before submission, the Junior Engineer should carry forward the balances to the next month's register and before return the sub-divisional Officer or attached Officer should keep in his office a note of the balance for checking the next month's register.

6. If at the close of the year in the case of annual maintenance work or on completion of work in the case of special repairs work any materials are left unused they should be dealt with in accordance with in accordance with Rule 7.56 of Departmental Financial Rules.

INSTRUCTION NO. 39

Checking of Stores/Sub-Stores Depots by Stock Verifiers.

1. General:-

The Stock Verifiers from a part of the staff of the Chief Engineer's office and the work done by them is controlled by the F& A wing.

Scope of activities of the Stock Verifier:-

- (i) To verify Stock materials at all Divisional and sub-divisional stores Depots in his jurisdiction in rotation at least once in a year or more often as directed by the Head Office.

Note:- The term "Divisional Stores" includes Stores under the charge of the "Resident Engineers" in the Branch.

- (ii) To point out any wrong classification of stores and to report any cases where unauthorized for stores are held.
- (iii) To carry out surprise verification under written orders of the Head Office.
- (iv) To report with regard to:-
 - (a) Stocks 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 over a year.

3. Form to be used for stock verification.

Stock verification Book (E.B. Form CA-14) will be used by Stock verifier. The nomenclature and code numbers 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.

4. Method of stock taking:

- (i) The stock verifier should personally count weight or measure, as the case may be, all items of stores he proposes to verify with the assistance of stores coolies, 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. Before the commencement of verification of any article the storekeeper or the assistant storekeeper incharge should be asked to stock the total quantity of that article with its Parts at one place.
- (ii) After stock taking, the actual stock figures will be compared with the depot balances and discrepancies brought out in the stock verification Book (E.B. Form CA-14). 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 initialed by the storekeeper or the assistant storekeeper in charge in token of his acceptance of the actual stock figures and he should rectify the balances immediately. Deficits should be charged to the Suspense Head 22.830 pending investigation, and surplus credited to account head 22.810 material suspense account & excessive stock (vide Clause (c) of Article 102 of Account Code Volume-III) and Chart of Accounts.
- (iii) Materials 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 Requisitions (E.B. Form CA-8) and Stores Challans (E.B. Form CA-17) for the materials taken out for issue have been duly posted in the stock cards. If not, the quantities in the issue must be 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 return, it should invariably be brought on to books, except under exceptional circumstances which should be recorded by the Stock Verifier in his Note Book and report made to the head office. A copy of the report made by the Stock Verifier to the Chief Engineer, regarding articles in the Stores not borne on the stock return under the exceptional circumstances, should also be forwarded to F & A wing by the Chief Engineer.

Note:- Second hand obsolete and surplus stores must be clearly marked and prominently brought to the notice of the Head Office.

5. General Instructions.

- (i) Stores should be verified as far as possible, in the presence of the storekeeper or the assistant storekeeper incharge 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 or the Assistant Store-keeper incharge 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) Even articles 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 Head Office.

- (iv) The Stock verifier is not required to check aluminum steel cored conductors, paper insulated power cables or four core armoured bazar of domestic cables on heavy drums.

These should be checked by the Engineer Officer incharge of stores once in every two years in accordance with the instructions contained in instruction No. 26.

- (v) In case of valuable articles such as copper, etc., 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.
- (vii) Technical assistance. When any difficulty arises in the identification or classification of an article of stock the assistance of the officer incharge of stores may be sought.
- (viii) Incomplete counting or weighting. If every 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 the godwon, with the storekeeper or the assistant storekeeper incharge should be made over to the Gazetted officer incharge of the stores, so that it should not be possible for the storekeeper or the assistant storekeeper incharge 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 in the racks and properly arranged.
- (x) Description nomenclature etc. It must be seen that the articles verified agree with the description under which they stand on the depot ledgers and that the nomenclature, classification and units for stock are in accordance with the published stores 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) Overcharge in weight. Stock Verifier should at the time of each verification of stores, test check the weight equivalent of requisitions and stores challans which show numbers or lengths as well as weight in the case of articles, which are indented or by numbers or lengths by indenting officer while the prescribed unit is by weight, and should submit a report of the results of this test check to the head office.
- (xiii) Faulty Stocking. Whenever it is not practicable to verify the stock of any time owing to faulty stocking of other causes, a report should be made to the head office and order 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 container 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 or the assistant storekeeper incharge and the stock verified detail.

6. Periodical returns and documents to be submitted by stock verifier.

- (i) Stock verification report should be submitted daily to the head office.
- (ii) 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 wee. In these weekly reports the total number of items checked during the week and the total number checked to date will be noted.
- (iii) Intimation o visit. The stock verifier should draw up his tour programmed for each month in advance and send the same tot he Finance & Accounts Wing, for approval by the 20th of the month preceding that to which the programmed relates. A copy of the tour programme should also be sent to the Sub-Divisional Officer and the Executive Engineer concerned.

Ordinarily the actual movements should be in accordance with the tour programme, but if in any case, a change in anticipated the change should be notified to all the offices concerned including the Head Office in time.

- (iv) Intimation of completion of stock verification.

A report shall be prepared and submitted to the Head Office as soon as the verification of a 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) Name of the officials responsible for the shortages and surpluses and whether the officer in charge of the store has exercised proper check of the stores.
- (c) What are the causes leading to the shortages and surpluses.
- (d) All papers and correspondence must be dispatched daily by stock verifier through the local office concerned.
- (e) The stock verifier shall maintain a dispatch book in which he shall enter his correspondence numbers. Dated initials of divisional or Sub-divisional dispatcher taking the papers for dispatch must be obtained in the dispatch book. A receipt Register should also be maintained.

7. Stock Verification

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. No. of working days in previous verification.
6. Date of completion.
7. Date of completion.
8. Gross period taken.
9. Total no. of items checked.
10. Discrepancies/Losses of Stores, if any.

11. Initials of the Superintendent Account Section head Office.

12. Initials of Accounts Officer.

8. Disposal of Stock Verification Report.

The discrepancies should be dealt with in accordance with the rules in force in the Board by the Divisional Officer Concerned on the completion of each verification. The Divisional Officer shall submit to the Head office a report of the steps taken or to be taken by him to clear the discrepancies.

INSTRUCTION 40

Procedure for submission of half yearly indents, calling of Tenders/Quotations for the purchase of stores etc.

Procedure for Head Office.

Procedure for submission of Half Yearly indents by Superintending Engineers/Divisional Officers to Head Office.

The Superintending Engineer/Divisional Officers should submit to the Head Office half yearly by 15th May and 15th November, indents for Stores showing probable requirements for the half year commencing from the following 1st October and 1st April respectively.

Consolidation of indents on the Head Office.

All the indents received from the Divisional Officers in the Branch will be consolidated in the Stores purchase Section in the form, a specimen of which is annexed hereto by groups according to the Store Classification, under which the various article of stores indented for all. The consolidated statement will be checked by another official of the Stores purchase section independently to ensure that no item from any of the indents has been left out.

Disposal of Consolidated Statement.

The stores purchase officer in the Head Office will go through the consolidated statement and will issue orders with the approval of the Officer incharge of the Stores purchase Section for the purchase of such items which are covered by the current Indian Stores Department/provincial Stores Department Rate Contracts. In respect of the remaining items of stores, the stores Purchase officer will record his orders as to the enquiries to be issued calling for quotations.

Issue of Enquiries

Enquiries will then be issued from the Store Purchase Section in respect of items of stores about which the Stores Purchase Officer has issued such instructions, to the registered firms who deal in the items of stores about which enquiries are made. Such enquiries should be issued to as many number of firms, as possible so that it may be possible to obtain competitive rates.

Before the enquiries are actually issued, they should be allotted serial number from the register of enquiries maintained by the Stores purchase Section, a specimen form of which is

annexed hereto. The enquires should specify the final date by which the quotations must be received from the Tenders. In each enquiry it must be clearly stated that the quotations should be sent in a sealed cover showing at the top of the envelope containing the quotations the number and date of the enquiry and the date when the quotations/tenders are due.

Transfer of various stores from one store depot to another.

The various items in the consolidated statement should be reviewed by the Stores Purchase officer in the manner that would not entail unnecessary purchase of store. If any item of store be available at any other Stores Depot accordingly to the information received by the Stores Purchase officer in the statement of Balances of stores" submitted to him by the Divisional Officers bimonthly for information, the Stores Purchase Officer may, at his discretion, order the transfer some of the items of stores form one Stores Depot to another to avoid unnecessary immediate purchase of such items of stores.

In case of petty items in respect which stores Purchase Officer considers that an inquiry from the various supplying firms will not be fruitful, he may issue instructions to the Superintending Engineers/Divisional Officer to make purchases themselves within their financial powers.

Cross reference of enquiries, purchase orders or other instructions issued in the Consolidated Statement.

As soon as Purchase order against Indian Stores Department/Provincial Stores Department Rate contractors of enquiries to firms or instructions to the to the Superintending Engineer/Divisional Officers to make purchases direct within their financial powers, or instructions for transfer of stores from one Stores Depot to another have been issued, reference to such purchase order, enquiries or instructions should be given in the consolidated statement against the relevant item to keep a proper record as to how each item of indent has been dealt with. A responsible official deputed by the Stores Purchase Officer in the Stores Purchase Section should go through the consolidated statement, item by item, to ascertain that all the items have dealt with and he should record a certificate to that effect at the end of the consolidated statement. In case some items are left out in accordance with the orders of the Store Purchase Office to be dealt with alongwith similar items in the next half yearly indents, such items may be left over and a note to that effect should also be given at the end of the consolidated statement as paragraph 2 of the certificate recorded in respect of items dealt with.

Receipt of Tenders.

The sealed covers containing quotations/tenders, on receipt in the Head Office should be kept in the personal custody by Store Purchase Office, who should make an entry in respect of receipt of the quotations/tenders in Register of Tenders, in the specimen form annexed hereto, filling columns 1 to 4 of the register, which should also show the names of all the firms from whom enquires have been made.

Procedure for opening to Tenders/Quotations.

All the tenders/quotations should be opened on the day and the time and place stated/advertised in the notice/enquiry form by a member of the Stores Purchase Committee in the presence of the Stores Purchase Officer and such of the intending suppliers or their agents who may choose to be present at the time of opening to tenders/quotations. Each tender/quotations should be initialed by both the Officers who should also both initial at any alteration etc., noticed them in any of the tenders/quotations at the time of the opening of the tenders.

In case none of the members of the Stores Purchase Committee is at the headquarters on the day of the opening of tenders/quotations, the tenders/quotations should be opened by the Stores Purchase Officer and another Gazetted Officer of the Head Office nominated by the Chief Engineer for the occasion.

The member of the Stores Purchase Committee or the Gazetted Officer of the Head Office (in case of the absence of all the members of Stores Purchase Committee from the Head Quarters) and the Stores Purchase Officer should jointly record a certificate in the Register of tenders/quotations at the end of the list of firms from whom enquiries were made showing from which firms (giving the numbers in the Register of Tenders) the tenders have been received by the due date. The names of the firms whose representatives are present at the time of the opening or the tenders/quotations should also be mentioned while recording the certificate.

Completion of Register of Tenders/Quotations.

After the tenders have been opened and necessary entries thereof have been made in the register of tenders, a comparative statement of tenders/quotations received in response to each enquiry should be prepared in the Stores Purchase Section and put up to the Stores Purchase Committee duly signed by the head Assistant of the Stores Purchase section and the stores Purchase office in token of the correctness of the entries made therein. The Store Purchase Officer should sign the comparative statement in token of the correctness of the entries made in the statement on the basis of the terms and condition given in the tenders/quotations.

Stores Purchase Committee.

The Chief Engineer shall appoint Stores Purchase Committee in the head office, which shall exercise the powers of the Chief Engineer in respect of the purchase of stores in the Electricity Branch.

The Stores Purchase Committee, as at present constituted, is composed of Superintending Engineer (Commercial) and Deputy Secretary, Under Secretary (Works) and the Accounts officer of the Electricity Branch.

Orders by the Stores Purchase Committee in respect of acceptance of any of the tenders/quotations.

The Stores purchase Committee will go through the comparative statement vis-à-vis the tender received and record orders for the placing of the purchase orders. The purchase order should normally be issued to the firm whose quotations are the lowest for the stores according to the standard of specifications required. If, however, the Stores Purchase Committee considers that the purchase order should be placed with the firm who are not the lowest tenders, the reasons thereof should be recorded and the case submitted to the Chief Engineer for his orders. No purchase order shall be issued unless all the members of the Store Purchase Committee have concurred.

In the event of difference of opinion amongst the members of the Stores Purchase Committee with regard to the placing of a purchase order, the case shall be put up to the Chief Engineer for his orders.

Maintenance of Register of Purchase Orders.

All purchase orders issued by the Stores Purchase Section should be entered in the Register of Purchase Orders irrespective of whether such purchase orders are issued against Indian Stores Department/Provincial Stores Department Rate Contracts or otherwise, so that there be a complete record of all the purchase orders issued by the Head Office.

II. Procedure for the Circle Office/Divisional Office.

The Superintending Engineer/Executive Engineers may purchase within their financial powers. Stores of the types and kinds as per statement annexed hereto which is in accordance with the decision taken in the conference of departmental Officers of the electricity Branch held at Shimla on 4th July 1950 to 7th July, 1950 and/or in any others orders that may issued by the Chief Engineer in this behalf making any modifications in the list the kinds of stores that may be purchased by the Superintending Engineers/Executive Engineers.

Purchase orders must not be split up to avoid reference to the Chief Engineer.

Whenever it is considered to be expedient for the Superintending Engineers/Executive Engineers to purchase certain items of stores within their financial powers, or according to the instructions issued by the Chief Engineer from time to time, they should also maintain all the registers prescribed for the head office under the Head-1 "procedure for head Office" "Viz" Consolidated Statement of Indents.

Enquiry Register, Register of Tenders and Register of Purchase Orders issued.

Requirement and their consolidation.

A consolidated statement of indents from the subordinate office should be prepared on the receipt of the indents.

Whenever Superintending Engineer/Executive Engineer considers it necessary to make certain purchase himself within his financial powers or under instructions from the next higher authority, he should base the necessity of the purchase upon definite requirements of the Store

Depot to in the Circle/Division. Such record should be explicit to indicate how the necessity of calling for tenders/quotations has arisen. All the requirements should be consolidated in a statement (form annexed).

Issue of Enquiries and Maintenance of Enquiry Register.

The procedure laid down for making enquiries for stores material and maintenance of the Register of Enquiries as applicable to Head Office should be followed by the Circle/Division.
Opening of Tenders.

All quotations/tenders received prior the time fixed for the opening the quotations/tenders should be kept in custody by the Superintending Engineer/Executive Engineer. The entries in column 1 to 4 of the register of tenders/quotations should be completed on receipt of the quotations/tenders by a responsible official nominate in this behalf by the Superintending Engineer/Executive Engineer.

All the tenders/quotations should be opened on the day and at the time and place advertised/stated in the notice/enquiry form by the Superintending Engineer/Executive Engineer in the presence of another Gazetted Officer of the Branch stationed at his Headquarters. In case no Gazetted Officer of the Branch apart from the Superintending Engineer/Executive Engineer happens to be present at headquarters on the day and at the time specified for the opening of tenders, the tenders/quotations should be opened by the Superintending engineer/Executive Engineer in the presence of the Circle Superintendent in the case of Circle office and in the presence of divisional Accountant or Divisional head clerk in the case of Divisional Office. Such of the intending suppliers or their agents who may choose to be present at the time of opening the tender/quotations. Each tender/quotation should be initialed and dated by both the Superintending Engineer/Executive Engineer and the other Gazetted Officer of the Branch (the Circle superintendent/Divisional Accountant or Divisional Head Clerk in case there is no Gazetted Officer present at the headquarters on the date and time of opening etc., tenders) who should also both initial at any alteration etc., noticed by them in any of tenders/quotations at the time of opening the tenders/quotations.

The two officers in whose presence the tenders are opened should duly record a certificate in the Register of Tenders/Quotations, at the end of the list of firms from whom enquiries have been made, showing from which firms (giving the numbers allotted the each firm in the Register of Tenders/Quotation the tenders/quotations have been received by the due date). The name of firms whose representatives are present at the time of opening of the tenders/quotations also be specified while recording the certificate.

Whenever it is necessary to co-opt the Circle Superintendent/Divisional Accountant or Divisional head Clerk in the case of the absence of the Departmental Gazetted Officers whose headquarters are at the head-quarters of the Circle/Divisional Office, the fact that the Officers stationed at the headquarters of the Circle/Divisional Office could not be present or all of them were out of station should be recorded in the Register of Tenders/Quotations by the Superintending Engineer/Executive Engineer.

Ordinarily Superintending Engineer/Executive Engineer will be present at the headquarters on the day the tenders are to be opened but in case the Superintending Engineer/Executive Engineer has to be absent from the headquarters on the date and at the time of opening of the tenders, he should depute a senior Gazetted Officer at the headquarter for the occasion, who should open the tenders in the presence of the tenders, if present and an other Gazetted Officer stationed at the headquarters. In case another Gazetted officer is not available, the Superintendent of the Circle Office/Divisional head clerk of Divisional Accountant should be present at the time of opening of the tenders.

The Gazetted Officers should record the reason for the superintending Engineer/Executive Engineer being absent from the headquarters. Tender should on no account be opened by an official of a non-Gazetted status.

Completion of Register of Tenders/Quotations.

After the tenders have been opened, columns 5 to 9 should be completed by the Circle Superintendent/Divisional Head Clerk or Divisional Accountant in the Circle/Divisional Office under the Supervision of Superintending Engineer/Executive engineer who should sign the register soon after. Columns 10 to 13 should be completed soon after earned money is refunded to the tenders whose tenders have not been accepted and the purchase order is issued. Preparation of Comparative Statement and the placing of Orders.

A comparative statement on the lines prescribed for the Head Office should be prepared of all the quotations/Tenders received in response to each enquiry, and signed by Superintending Engineer/Executive Engineer. The purchase order should normally be issued to the firm whose quotations are the lowest for the stores according to the standard or specification required. If, however, the Superintending Engineer/Executive Engineer considers that the purchase order should be placed with the firm, who are not the lowest tenders, the reasons for not accepting the lowest tender and the placing of the order with a particular firm or firm should be recorded and a report to that effect also submitted to the Chief. Engineer.

A copy of each of the Purchase orders issued by the Superintending Engineer/Executive Engineer should be supplied to the Head Office (Stores Purchase Section) for information as soon as it is issued.

Maintenance of Register of Purchase Orders.

A register of Purchase Orders on the lines prescribed for head office should be maintained in the Circle/Divisional Office, which should show all the Purchase orders issued from time to time by the Superintending Engineer/Divisional Office.

Answers:-

1. Form of Consolidated Statement (Annexure 'A')
2. Form of Enquiry Register (Annexure-B)
3. Form of Register of Tenders/Quotations (Annexure-'C')
4. Form of register of purchase orders issued (Annexure-'D')
5. :Lost of Stores Materials showing which items can be purchased by the Head Office/Superintending Engineer's Executive Engineers within their financial powers (Annexure 'E').

Annexure 'E' to Instruction No. 40

Statement of Stores materials showing which items to be ordered by the C.P.O's office and which items to be ordered by the Superintending Engineer/Executive Engineers within their powers of purchase.

All the major items of stores are to be procured by the Chief Purchase Officer other than the list given below which can be procured by the field officers within their powers:

A-Distribution:-

1. Metal clad switcher and fuse gear.
2. RCC Muffes.
3. Telephone equipment.
4. Lifting and pulling equipment.
5. Cables box and straight through points.
6. Lamps and tubes.
7. All petty items of store.

B-P.H. Equipment's:-

8. Spare parts of P.H. Equipment's.
9. Greases and Lubricants.
10. Hession Cloth.
11. G.I. Pipes.
12. Patrol Oils, Lubricants.
13. Tyres and tubes.
14. Office Machines like Typewriters Duplicators and Calculators.
15. Sanitary fittings.
16. A.C. Sheets.
17. Spares for earthmoving Machinery.
18. Paints
19. Resuscitators.

INSTRUCTIONS NO. 41

Determination of "Storage Charges" and "Storage Rate".

The expressions "Storage Rate" Storage Charge" denote respectively, the percentage rate fixed for the charges levied on all issues of stock to cover such actual

expenditure as is incurred after the acquisition of the stores on work charged establishment employed in handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards etc.

The term “Storage Charges” does not include the carriage charges, railway freight and storage charges incurred and levied on the acquisition of stores from one Division to another or from the Central Stores to Sub-Depots within the Division. This class of expenditure should be classified under the sub-head “Stock” as the carriage and other incidental charges incurred on the acquisition of any article constitute a direct initial cost of that article and not the general overhead charges intended to be covered by the sub-head “Storage”.

The annual estimate “Storage Charge” should, therefore, cover the following charges.

- (i) work charged establishment of daily labour employed on handling of stores and custody of stock.
- (ii) Maintenance of the Stores godown including materials issued from stores chargeable to “Stock”.

With regard to the maintenance charges of stores godown and store yards, the buildings which are being used in connection with stores may be grouped into four classes:

- (a) Board’s buildings used exclusively for stores.
- (b) Board’s buildings used both for office and stores.
- (c) hired buildings used exclusively for stores.
- (d) Hired buildings used both for office and stores.

The maintenance charge on account of item (a) above and rent of item (c) should be charged to stock sub-head “Storage Charges”. As regards item No. (b) and (d) the repairs and rent charges of such buildings should be distributed between the two heads “Storage Charges” and “office contingencies” according to the plinth area of the structure occupied by stores and office respectively.

2. If losses or profits on “Stock Storage” are apprehended but the storage rate being on the low/high side either as a result of certain unforeseen debits to the sub-head ‘storage’ or less credits arising out of the issues the works being less than those adopted at the time of calculating the storage rate, the position should be reviewed during July and January each year and the proposals for enhanced/decreased rates duly supported with detailed calculations should be submitted for the approval of the competent authority.

INSTRUCITON NO. 42

Reserve Stock

Where it is necessary, in consequence of the delay that would otherwise occur in manufacturing or procuring materials, to collect a reserve supply of stores, and as these stores cannot be debited at once to any specific work since it is not known on which work they may be used, such stores may be accounted for in a suspense account stock.

Ordinarily, materials should be purchased only for works in progress, and petty stores obtained, if possible, from a supplier who should enter into a contract for them at schedule rates, and no reserve of stock should be kept. But in the case of any division in which, owing to its remoteness from markets or for any other reason, it may be considered absolutely necessary that a reserve should be maintained, a limit reserve stock will be fixed by Board.

The limit of reserve stock is to be fixed by the Board of consisting of full Members only for the Board as a whole and it is distributed between divisions according to their requirements by the Chief Engineer, who scrutinizes from time to time whether the limit assigned by him to each division is at the lowest point compatible with efficiency.

In accordance with the delegations laid down in paragraph 10.3 of the Departmental Financial Rules, in respect of Electricity Board by the competent authority is authorized to purchase or manufacture materials for a work already duly sanctioned or for Reserve Stock within the sanctioned limit.

The Reserve Stock limit, as allotted to the Divisions is fixed by the Chief Engineer after very careful estimation of the requirements of each Division and should on no account be exceeded without the previous approval (in writing) of the Superintending Engineer, Chief Engineer for which reasons must be stated. Such approval will be accorded only if sufficiently strong reasons are given in justification of excess and it is possible to meet it from saving from the Divisions.

The Superintending Engineers in the Board, however, are empowered under Serial No. 1 of Rule 102 of the Departmental Financial Rules to “sanction purely temporary increase to the reserve stock limit of a Division, upto 20% over the sanctioned permanent limit of a division, such increase to be absorbed within six months from the date of the increase”.

If for any special reasons, it has become necessary to raise the limit of any one or more Divisions permanently and that has the effect of raising the limit of the Board as a whole, the reasons should be communicated to the Chief engineer so that the matter should be considered by the Board for sanction which should be awaited before the limit is actually exceeded.

